




2016 Deferral/Variance Account Workform

Version 2.6


Utility Name	Chapleau Public Utilities Corporation
Service Territory	Town of Chapleau
Assigned EB Number	EB-2015-0060
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General Notes

Notes

 Pale green cells represent input cells.

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

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

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2016 Deferral/Variance Account Workform

Account Descriptions

Account
Number

Group 1 Accounts

1	LV Variance Account	1550
2	Smart Metering Entity Charge Variance Account	1551
3	RSVA - Wholesale Market Service Charge	1580
4	RSVA - Retail Transmission Network Charge	1584
5	RSVA - Retail Transmission Connection Charge	1586
6	RSVA - Power (excluding Global Adjustment)	1588
7	RSVA - Global Adjustment	1589
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595

Group 1 Sub-Total (including Account 1589 - Global Adjustment)

Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)

RSVA - Global Adjustment 1589

Group 2 Accounts

15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	
17	Ontario Clean Energy Benefit Act ⁸	1508
	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	
18	Charges	1508
19	Other Regulatory Assets - Sub-Account - Other ⁴	1508
20	Retail Cost Variance Account - Retail	1518
21	Misc. Deferred Debits	1525
22	Board-Approved CDM Variance Account	1567
23	Extra-Ordinary Event Costs	1572
24	Deferred Rate Impact Amounts	1574
25	RSVA - One-time	1582
26	Other Deferred Credits	2425

Group 2 Sub-Total

27	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
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Account Descriptions	Account Number
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PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
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Total of Group 1 and Group 2 Accounts (including 1562 and 1592)

Account Descriptions

Account
Number

29 **LRAM Variance Account**

1568

Total including Account 1568

30	Renewable Generation Connection Capital Deferral Account	1531
31	Renewable Generation Connection OM&A Deferral Account	1532
32	Renewable Generation Connection Funding Adder Deferral Account	1533
33	Smart Grid Capital Deferral Account	1534
34	Smart Grid OM&A Deferral Account	1535
35	Smart Grid Funding Adder Deferral Account	1536
36	Retail Cost Variance Account - STR	1548
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555
40	Smart Meter OM&A Variance ⁵	1556
41	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575
42	Accounting Changes Under CGAAP Balance + Return Component ⁶	1576

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Do not include interest, adjustments, or OEB approved dispositions in this column

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

³ "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will I

⁴ Please describe "other" components of 1508 and add more component lines if necessary.

⁵ Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

⁶ The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions' Debit / (Credit) during 2009
Group 1 Accounts			
LV Variance Account	1550	\$92,936	-\$3,567
Smart Metering Entity Charge Variance Account	1551		
RSVA - Wholesale Market Service Charge	1580	-\$56,732	-\$11,658
RSVA - Retail Transmission Network Charge	1584	\$1,502	\$6,467
RSVA - Retail Transmission Connection Charge	1586	-\$198,579	\$151
RSVA - Power (excluding Global Adjustment)	1588	\$48,702	-\$71,912
RSVA - Global Adjustment	1589	\$42,582	\$65,180
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$240,323	\$86,626
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$309,912	\$71,287
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$352,494	\$6,107
RSVA - Global Adjustment	1589	\$42,582	\$65,180
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$5,000
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$1,313	\$1,114
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$1,313	\$6,114
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-09	Transactions ¹ Debit / (Credit) during 2009
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592	\$0	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			-\$308,599	\$77,401

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions ¹ Debit / (Credit) during 2009
LRAM Variance Account	1568		
Total including Account 1568		-\$308,599	\$77,401
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$9,430	\$314,698
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$10,819	-\$11,156
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	
Smart Meter OM&A Variance ⁵	1556	\$0	\$18,311
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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.

Do not include interest, adjustments, or OEB approved dispositions in this column

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposed balances, please provide amounts for adjust

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 anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process. Please describe "other" components of 1508 and add more component lines if necessary.

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

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Adjustments during 2015" column of the continuation Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F39 from the relevant Chapter 2 provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2009	Principal Adjustments ² during 2009
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Group 1 Accounts

LV Variance Account	1550		
Smart Metering Entity Charge Variance Account	1551		
RSVA - Wholesale Market Service Charge	1580		
RSVA - Retail Transmission Network Charge	1584		
RSVA - Retail Transmission Connection Charge	1586	-\$26,731	
RSVA - Power (excluding Global Adjustment)	1588	\$41,227	
RSVA - Global Adjustment	1589	\$15,799	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		\$45,686
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595		

Group 1 Sub-Total (including Account 1589 - Global Adjustment)

\$30,295 \$45,686

Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)

\$14,496 \$45,686

RSVA - Global Adjustment

1589 \$15,799 \$0

Group 2 Accounts

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508		
Retail Cost Variance Account - Retail	1518		
Misc. Deferred Debits	1525		
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572		
Deferred Rate Impact Amounts	1574		
RSVA - One-time	1582		
Other Deferred Credits	2425		

Group 2 Sub-Total

\$0 \$0

PILs and Tax Variance for 2006 and Subsequent Years
(excludes sub-account and contra account below)

1592

Account Descriptions		Account Number	Board-Approved Disposition during 2009	Principal Adjustments ² during 2009
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$30,295	\$45,686

Account Descriptions	Account Number	Board-Approved Disposition during 2009	Principal Adjustments ² during 2009
LRAM Variance Account	1568		
Total including Account 1568		\$30,295	\$45,686
Renewable Generation Connection Capital Deferral Account	1531		
Renewable Generation Connection OM&A Deferral Account	1532		
Renewable Generation Connection Funding Adder Deferral Account	1533		
Smart Grid Capital Deferral Account	1534		
Smart Grid OM&A Deferral Account	1535		
Smart Grid Funding Adder Deferral Account	1536		
Retail Cost Variance Account - STR	1548		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555		
Smart Meter OM&A Variance ⁵	1556		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. figure and credit balance are to have a negative figure) as per the related Board decision.

Do not include interest, adjustments, or OEB approved dispositions in this column

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved dispositions and include supporting documentations

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 anticipate that licensed distributors that cannot adapt their invoices as of January purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will less with the IESO or the host distributor, as at Please describe "other" components of 1508 and add more component lines if necessary.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance of balances in Smart Meter accounts see the E Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the rate schedule, please enter the amounts to be in Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide Appendix (i.e. 2-EA, 2-EB or 2-EC). For Account provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

2009

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09
Group 1 Accounts				
LV Variance Account	1550	\$89,369	\$3,464	\$1,113
Smart Metering Entity Charge Variance Account	1551	\$0		
RSVA - Wholesale Market Service Charge	1580	-\$68,390	\$1,126	-\$685
RSVA - Retail Transmission Network Charge	1584	\$7,969	-\$7,873	\$53
RSVA - Retail Transmission Connection Charge	1586	-\$171,697	-\$5,807	-\$2,216
RSVA - Power (excluding Global Adjustment)	1588	-\$64,437	-\$2,973	\$257
RSVA - Global Adjustment	1589	\$91,963	\$3,722	\$686
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$108,011	-\$2,369	-\$1,945
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$223,234	-\$10,710	-\$2,737
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$315,197	-\$14,432	-\$3,423
RSVA - Global Adjustment	1589	\$91,963	\$3,722	\$686
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$5,000		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0		
Retail Cost Variance Account - Retail	1518	\$2,427	\$16	\$13
Misc. Deferred Debits	1525	\$0		
Board-Approved CDM Variance Account	1567			
Extra-Ordinary Event Costs	1572	\$0		
Deferred Rate Impact Amounts	1574	\$0		
RSVA - One-time	1582	\$0		
Other Deferred Credits	2425	\$0		
Group 2 Sub-Total		\$7,427	\$16	\$13
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0		

2009

Account Descriptions

Account
Number

Closing
Principal
Balance as of
Dec-31-09

Opening
Interest
Amounts as of
Jan-1-09

Interest Jan-1 to
Dec-31-09

PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT
Input Tax Credits (ITCs)

1592

\$0

Total of Group 1 and Group 2 Accounts (including 1562 and 1592)

-\$215,807

-\$10,694

-\$2,724

2009

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09
LRAM Variance Account	1568			
Total including Account 1568		-\$215,807	-\$10,694	-\$2,724
Renewable Generation Connection Capital Deferral Account	1531	\$0		
Renewable Generation Connection OM&A Deferral Account	1532	\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0		
Smart Grid Capital Deferral Account	1534	\$0		
Smart Grid OM&A Deferral Account	1535	\$0		
Smart Grid Funding Adder Deferral Account	1536	\$0		
Retail Cost Variance Account - STR	1548	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$324,128		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$21,975	-\$393	\$1,205
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0		
Smart Meter OM&A Variance ⁵	1556	\$18,311		\$7
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp.

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 anticipate that licensed distributors that cannot adapt their invoices as of January 1st

balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be applicable.

Please describe "other" components of 1508 and add more component lines if necessary.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account's

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. Included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2009	Interest Adjustments ¹ during 2009	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts				
LV Variance Account	1550			\$4,577
Smart Metering Entity Charge Variance Account	1551			\$0
RSVA - Wholesale Market Service Charge	1580			\$441
RSVA - Retail Transmission Network Charge	1584			-\$7,820
RSVA - Retail Transmission Connection Charge	1586	\$4,717		-\$12,740
RSVA - Power (excluding Global Adjustment)	1588	\$1,153		-\$3,869
RSVA - Global Adjustment	1589			\$4,408
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			-\$4,314
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$5,870	\$0	-\$19,317
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$5,870	\$0	-\$23,725
RSVA - Global Adjustment	1589	\$0	\$0	\$4,408
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518			\$29
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$29
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2009	Interest Adjustments ¹ during 2009	Closing Interest Amounts as of Dec-31-09
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$5,870	\$0	-\$19,288

Account Descriptions	Account Number	Board-Approved Disposition during 2009	Interest Adjustments ¹ during 2009	Closing Interest Amounts as of Dec-31-09
LRAM Variance Account	1568			
Total including Account 1568		\$5,870	\$0	-\$19,288
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$812
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$0
Smart Meter OM&A Variance ⁵	1556			\$7
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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Do not include interest, adjustments, or OEB approved dispositions in this column

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will I Please describe "other" components of 1508 and add more component lines if necessary.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions ² Debit / (Credit) during 2010
Group 1 Accounts			
LV Variance Account	1550	\$89,369	-\$21,214
Smart Metering Entity Charge Variance Account	1551	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$68,390	-\$29,564
RSVA - Retail Transmission Network Charge	1584	\$7,969	\$14,119
RSVA - Retail Transmission Connection Charge	1586	-\$171,697	-\$305
RSVA - Power (excluding Global Adjustment)	1588	-\$64,437	\$24,083
RSVA - Global Adjustment	1589	\$91,963	-\$29,278
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$108,011	\$76,768
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$19,788
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$223,234	\$54,397
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$315,197	\$83,675
RSVA - Global Adjustment	1589	\$91,963	-\$29,278
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$5,000	\$10,000
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$2,427	\$714
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$7,427	\$10,714
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions ² Debit / (Credit) during 2010
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	-\$7,170
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$215,807	\$57,941

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions ² Debit / (Credit) during 2010
LRAM Variance Account	1568		
Total including Account 1568		-\$215,807	\$57,941
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$324,128	\$57,784
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$21,975	-\$15,754
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	
Smart Meter OM&A Variance ⁵	1556	\$18,311	\$30,538
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2010	Principal Adjustments ² during 2010
Group 1 Accounts			
LV Variance Account	1550	\$92,936	
Smart Metering Entity Charge Variance Account	1551		
RSVA - Wholesale Market Service Charge	1580	-\$56,731	
RSVA - Retail Transmission Network Charge	1584	\$1,502	
RSVA - Retail Transmission Connection Charge	1586	-\$198,579	
RSVA - Power (excluding Global Adjustment)	1588	\$48,702	
RSVA - Global Adjustment	1589	\$60,690	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$58,856	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$7,376	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$53,314	\$0
RSVA - Global Adjustment	1589	\$60,690	\$0
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508		
Retail Cost Variance Account - Retail	1518		
Misc. Deferred Debits	1525		
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572		
Deferred Rate Impact Amounts	1574		
RSVA - One-time	1582		
Other Deferred Credits	2425		
Group 2 Sub-Total		\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		

Account Descriptions		Account Number	Board-Approved Disposition during 2010	Principal Adjustments ² during 2010
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$7,376	\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2010	Principal Adjustments ² during 2010
LRAM Variance Account	1568		
Total including Account 1568		\$7,376	\$0
Renewable Generation Connection Capital Deferral Account	1531		
Renewable Generation Connection OM&A Deferral Account	1532		
Renewable Generation Connection Funding Adder Deferral Account	1533		
Smart Grid Capital Deferral Account	1534		
Smart Grid OM&A Deferral Account	1535		
Smart Grid Funding Adder Deferral Account	1536		
Retail Cost Variance Account - STR	1548		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555		
Smart Meter OM&A Variance ⁵	1556		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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2016 Deferral/Variance Account Workform

2010

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10
Group 1 Accounts				
LV Variance Account	1550	-\$24,781	\$4,577	\$74
Smart Metering Entity Charge Variance Account	1551	\$0	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$41,223	\$441	-\$376
RSVA - Retail Transmission Network Charge	1584	\$20,586	-\$7,820	\$125
RSVA - Retail Transmission Connection Charge	1586	\$26,577	-\$12,740	-\$241
RSVA - Power (excluding Global Adjustment)	1588	-\$89,056	-\$3,869	-\$712
RSVA - Global Adjustment	1589	\$1,995	\$4,408	\$14
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$31,243	-\$4,314	-\$408
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$39,068	\$0	-\$289
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$176,213	-\$19,317	-\$1,813
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$178,208	-\$23,725	-\$1,827
RSVA - Global Adjustment	1589	\$1,995	\$4,408	\$14
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$15,000	\$0	\$104
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$3,141	\$29	\$23
Misc. Deferred Debits	1525	\$0	\$0	
Board-Approved CDM Variance Account	1567	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	
Group 2 Sub-Total		\$18,141	\$29	\$127
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	

2010

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$7,170	\$0	-\$17
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$165,242	-\$19,288	-\$1,703

2010

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10
LRAM Variance Account	1568	\$0		
Total including Account 1568		-\$165,242	-\$19,288	-\$1,703
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$381,912	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$37,729	\$812	\$2,566
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	\$0	
Smart Meter OM&A Variance ⁵	1556	\$48,849	\$7	\$274
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2010	Interest Adjustments ¹ during 2010	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts				
LV Variance Account	1550	\$4,683		-\$32
Smart Metering Entity Charge Variance Account	1551			\$0
RSVA - Wholesale Market Service Charge	1580	\$382		-\$317
RSVA - Retail Transmission Network Charge	1584	-\$7,853		\$158
RSVA - Retail Transmission Connection Charge	1586	-\$8,412		-\$4,569
RSVA - Power (excluding Global Adjustment)	1588	-\$2,335		-\$2,246
RSVA - Global Adjustment	1589	\$5,501		-\$1,079
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			-\$4,722
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			-\$289
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$8,034	\$0	-\$13,096
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$13,535	\$0	-\$12,017
RSVA - Global Adjustment	1589	\$5,501	\$0	-\$1,079
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$104
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518			\$52
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$156
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2010	Interest Adjustments ¹ during 2010	Closing Interest Amounts as of Dec-31-10
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$17
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$8,034	\$0	-\$12,957

Account Descriptions	Account Number	Board-Approved Disposition during 2010	Interest Adjustments ¹ during 2010	Closing Interest Amounts as of Dec-31-10
LRAM Variance Account	1568			\$0
Total including Account 1568		-\$8,034	\$0	-\$12,957
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$3,378
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$0
Smart Meter OM&A Variance ⁵	1556			\$281
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions ² Debit / (Credit) during 2011
Group 1 Accounts			
LV Variance Account	1550	-\$24,781	-\$17,921
Smart Metering Entity Charge Variance Account	1551	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$41,223	-\$31,621
RSVA - Retail Transmission Network Charge	1584	\$20,586	\$2,919
RSVA - Retail Transmission Connection Charge	1586	\$26,577	-\$1,100
RSVA - Power (excluding Global Adjustment)	1588	-\$89,056	\$159,111
RSVA - Global Adjustment	1589	\$1,995	\$15,627
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$31,243	\$49,560
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$39,068	\$36,727
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0	-\$29,053
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$176,213	\$184,249
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$178,208	\$168,622
RSVA - Global Adjustment	1589	\$1,995	\$15,627
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$15,000	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$3,141	\$966
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567	\$0	
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$18,141	\$966
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-11	Transactions ² Debit / (Credit) during 2011
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592	-\$7,170	-\$15,048
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			-\$165,242	\$170,167

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions ² Debit / (Credit) during 2011
LRAM Variance Account	1568	\$0	
Total including Account 1568		-\$165,242	\$170,167
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$381,912	\$46,718
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$37,729	-\$27,036
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	
Smart Meter OM&A Variance ⁵	1556	\$48,849	\$29,549
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2011	Principal Adjustments ² during 2011
Group 1 Accounts			
LV Variance Account	1550	-\$3,567	
Smart Metering Entity Charge Variance Account	1551	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$11,658	
RSVA - Retail Transmission Network Charge	1584	\$6,467	
RSVA - Retail Transmission Connection Charge	1586	\$151	
RSVA - Power (excluding Global Adjustment)	1588	-\$71,912	
RSVA - Global Adjustment	1589	\$47,072	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$34,654	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$1,207	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$45,865	\$0
RSVA - Global Adjustment	1589	\$47,072	\$0
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508		
Retail Cost Variance Account - Retail	1518		
Misc. Deferred Debits	1525		
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572		
Deferred Rate Impact Amounts	1574		
RSVA - One-time	1582		
Other Deferred Credits	2425		
Group 2 Sub-Total		\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		

Account Descriptions		Account Number	Board-Approved Disposition during 2011	Principal Adjustments ² during 2011
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$1,207	\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2011	Principal Adjustments ² during 2011
LRAM Variance Account	1568		
Total including Account 1568		\$1,207	\$0
Renewable Generation Connection Capital Deferral Account	1531		
Renewable Generation Connection OM&A Deferral Account	1532		
Renewable Generation Connection Funding Adder Deferral Account	1533		
Smart Grid Capital Deferral Account	1534		
Smart Grid OM&A Deferral Account	1535		
Smart Grid Funding Adder Deferral Account	1536		
Retail Cost Variance Account - STR	1548		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555		
Smart Meter OM&A Variance ⁵	1556		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

2011

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11
Group 1 Accounts				
LV Variance Account	1550	-\$39,135	-\$32	-\$497
Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$0
RSVA - Wholesale Market Service Charge	1580	-\$61,186	-\$317	-\$785
RSVA - Retail Transmission Network Charge	1584	\$17,038	\$158	\$286
RSVA - Retail Transmission Connection Charge	1586	\$25,326	-\$4,569	\$379
RSVA - Power (excluding Global Adjustment)	1588	\$141,967	-\$2,246	\$1,002
RSVA - Global Adjustment	1589	-\$29,450	-\$1,079	-\$440
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$18,317	-\$4,722	\$70
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,341	-\$289	-\$178
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$63,707	\$0	-\$388
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$6,829	-\$13,096	-\$551
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$36,279	-\$12,017	-\$111
RSVA - Global Adjustment	1589	-\$29,450	-\$1,079	-\$440
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$15,000	\$104	\$221
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$4,107	\$52	\$51
Misc. Deferred Debits	1525	\$0	\$0	
Board-Approved CDM Variance Account	1567	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	
Group 2 Sub-Total		\$19,107	\$156	\$271
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	

2011

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$22,218	-\$17	-\$207
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$3,718	-\$12,957	-\$486

2011

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11
LRAM Variance Account	1568	\$0	\$0	
Total including Account 1568		\$3,718	-\$12,957	-\$486
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$428,630	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$64,765	\$3,378	\$5,187
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	\$0	
Smart Meter OM&A Variance ⁵	1556	\$78,398	\$281	\$920
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2011	Interest Adjustments ¹ during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts				
LV Variance Account	1550	\$1,290		-\$1,819
Smart Metering Entity Charge Variance Account	1551	\$0		\$0
RSVA - Wholesale Market Service Charge	1580	-\$933		-\$169
RSVA - Retail Transmission Network Charge	1584	\$122		\$322
RSVA - Retail Transmission Connection Charge	1586	-\$2,706		-\$1,484
RSVA - Power (excluding Global Adjustment)	1588	-\$304		-\$940
RSVA - Global Adjustment	1589	\$1,324		-\$2,843
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0		-\$4,652
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0		-\$467
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			-\$388
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$1,207	\$0	-\$12,440
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$2,531	\$0	-\$9,597
RSVA - Global Adjustment	1589	\$1,324	\$0	-\$2,843
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$325
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518			\$103
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$427
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2011	Interest Adjustments ¹ during 2011	Closing Interest Amounts as of Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$224
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$1,207	\$0	-\$12,237

Account Descriptions	Account Number	Board-Approved Disposition during 2011	Interest Adjustments ¹ during 2011	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account	1568			\$0
Total including Account 1568		-\$1,207	\$0	-\$12,237
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$8,565
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$0
Smart Meter OM&A Variance ⁵	1556			\$1,202
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions ² Debit / (Credit) during 2012
Group 1 Accounts			
LV Variance Account	1550	-\$39,135	-\$14,897
Smart Metering Entity Charge Variance Account	1551	\$0	\$0
RSVA - Wholesale Market Service Charge	1580	-\$61,186	-\$36,071
RSVA - Retail Transmission Network Charge	1584	\$17,038	\$7,449
RSVA - Retail Transmission Connection Charge	1586	\$25,326	\$635
RSVA - Power (excluding Global Adjustment)	1588	\$141,967	-\$6,511
RSVA - Global Adjustment	1589	-\$29,450	\$34,451
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$18,317	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,341	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$63,707	-\$24,845
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$6,829	-\$39,789
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$36,279	-\$74,240
RSVA - Global Adjustment	1589	-\$29,450	\$34,451
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$15,000	\$4,500
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$4,107	\$739
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567	\$0	
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$19,107	\$5,239
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

Account Descriptions	Account Number		
		Opening Principal Amounts as of Jan-1-12	Transactions ² Debit / (Credit) during 2012
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$22,218	-\$5,252
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$3,718	-\$39,802

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions ² Debit / (Credit) during 2012
LRAM Variance Account	1568	\$0	\$4,930
Total including Account 1568		\$3,718	-\$34,872
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$428,630	\$14,379
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$64,765	-\$17,286
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	
Smart Meter OM&A Variance ⁵	1556	\$78,398	\$7,254
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2012	Principal Adjustments ² during 2012
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Group 1 Accounts

LV Variance Account	1550	-\$24,781	
Smart Metering Entity Charge Variance Account	1551	\$0	
RSVA - Wholesale Market Service Charge	1580	-\$41,223	
RSVA - Retail Transmission Network Charge	1584	\$20,586	
RSVA - Retail Transmission Connection Charge	1586	\$26,577	
RSVA - Power (excluding Global Adjustment)	1588	-\$89,057	
RSVA - Global Adjustment	1589	\$1,995	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$18,317	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$87,586	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$89,581	\$0
RSVA - Global Adjustment	1589	\$1,995	\$0

Group 2 Accounts

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$15,000	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508		
Retail Cost Variance Account - Retail	1518	\$3,141	
Misc. Deferred Debits	1525		
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572		
Deferred Rate Impact Amounts	1574		
RSVA - One-time	1582		
Other Deferred Credits	2425		
Group 2 Sub-Total		\$18,141	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		

Account Descriptions	Account Number	Board-Approved Disposition during 2012		Principal Adjustments ² during 2012	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$7,170			
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$76,615		\$0	

Account Descriptions	Account Number	Board-Approved Disposition during 2012	Principal Adjustments ² during 2012
LRAM Variance Account	1568		
Total including Account 1568		-\$76,615	\$0
Renewable Generation Connection Capital Deferral Account	1531		
Renewable Generation Connection OM&A Deferral Account	1532		
Renewable Generation Connection Funding Adder Deferral Account	1533		
Smart Grid Capital Deferral Account	1534		
Smart Grid OM&A Deferral Account	1535		
Smart Grid Funding Adder Deferral Account	1536		
Retail Cost Variance Account - STR	1548		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$443,009	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$82,050	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555		
Smart Meter OM&A Variance ⁵	1556	\$85,652	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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2016 Deferral/Variance Account Workform

2012

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12
Group 1 Accounts				
LV Variance Account	1550	-\$29,251	-\$1,819	-\$702
Smart Metering Entity Charge Variance Account	1551	\$0	\$0	\$0
RSVA - Wholesale Market Service Charge	1580	-\$56,034	-\$169	-\$1,196
RSVA - Retail Transmission Network Charge	1584	\$3,901	\$322	\$291
RSVA - Retail Transmission Connection Charge	1586	-\$616	-\$1,484	\$375
RSVA - Power (excluding Global Adjustment)	1588	\$224,513	-\$940	\$1,889
RSVA - Global Adjustment	1589	\$3,006	-\$2,843	-\$341
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	-\$4,652	\$213
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,341	-\$467	-\$32
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$88,552	-\$388	-\$1,207
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$54,626	-\$12,440	-\$710
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$51,620	-\$9,597	-\$369
RSVA - Global Adjustment	1589	\$3,006	-\$2,843	-\$341
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$4,500	\$325	\$270
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$1,705	\$103	\$64
Misc. Deferred Debits	1525	\$0	\$0	
Board-Approved CDM Variance Account	1567	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	
Group 2 Sub-Total		\$6,205	\$427	\$334
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	

2012

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$20,300	-\$224	-\$388
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$40,531	-\$12,237	-\$764

2012

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12
LRAM Variance Account	1568	\$4,930	\$0	\$39
Total including Account 1568		\$45,461	-\$12,237	-\$725
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$1	\$8,565	\$4,010
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	\$0	
Smart Meter OM&A Variance ⁵	1556	\$0	\$1,202	\$1,137
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0		

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2012	Interest Adjustments ¹ during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts				
LV Variance Account	1550	-\$517		-\$2,004
Smart Metering Entity Charge Variance Account	1551	\$0		\$0
RSVA - Wholesale Market Service Charge	1580	-\$1,123		-\$242
RSVA - Retail Transmission Network Charge	1584	\$561		\$52
RSVA - Retail Transmission Connection Charge	1586	-\$4,048		\$2,939
RSVA - Power (excluding Global Adjustment)	1588	-\$3,991		\$4,940
RSVA - Global Adjustment	1589	-\$1,041		-\$2,143
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$4,574		\$135
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			-\$499
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			-\$1,595
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$14,733	\$0	\$1,583
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$13,692	\$0	\$3,726
RSVA - Global Adjustment	1589	-\$1,041	\$0	-\$2,143
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$398		\$197
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518	\$112		\$55
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$510	\$0	\$251
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2012	Interest Adjustments ¹ during 2012	Closing Interest Amounts as of Dec-31-12
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$141		-\$471
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$14,364	\$0	\$1,364

Account Descriptions	Account Number	Board-Approved Disposition during 2012	Interest Adjustments ¹ during 2012	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account	1568			\$39
Total including Account 1568		-\$14,364	\$0	\$1,402
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		-\$12,574	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$0
Smart Meter OM&A Variance ⁵	1556	\$2,338		-\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions ² Debit / (Credit) during 2013
Group 1 Accounts			
LV Variance Account	1550	-\$29,251	\$22,816
Smart Metering Entity Charge Variance Account	1551	\$0	\$1,900
RSVA - Wholesale Market Service Charge	1580	-\$56,034	-\$24,517
RSVA - Retail Transmission Network Charge	1584	\$3,901	\$2,796
RSVA - Retail Transmission Connection Charge	1586	-\$616	\$50
RSVA - Power (excluding Global Adjustment)	1588	\$224,513	-\$6,962
RSVA - Global Adjustment	1589	\$3,006	\$76,699
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,341	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$88,552	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	\$123,303
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	-\$32,574
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$54,626	\$163,511
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$51,620	\$86,812
RSVA - Global Adjustment	1589	\$3,006	\$76,699
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$4,500	\$1,130
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$1,705	\$809
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567	\$0	
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$6,205	\$1,939
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-13	Transactions ² Debit / (Credit) during 2013
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592	-\$20,300	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$40,531	\$165,450

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions ² Debit / (Credit) during 2013
LRAM Variance Account	1568	\$4,930	\$7,002
Total including Account 1568		\$45,461	\$172,452
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$1	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	-\$13,851
Smart Meter OM&A Variance ⁵	1556	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0	-\$47,516

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2013	Principal Adjustments ² during 2013
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Group 1 Accounts

LV Variance Account	1550	-\$14,354	
Smart Metering Entity Charge Variance Account	1551		
RSVA - Wholesale Market Service Charge	1580	-\$19,962	-\$1,565
RSVA - Retail Transmission Network Charge	1584	-\$3,548	
RSVA - Retail Transmission Connection Charge	1586	-\$1,251	
RSVA - Power (excluding Global Adjustment)	1588	\$231,023	
RSVA - Global Adjustment	1589	-\$31,445	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,341	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$273,256	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	-\$163,920	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$267,458	-\$1,565
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$298,903	-\$1,565
RSVA - Global Adjustment	1589	-\$31,445	\$0

Group 2 Accounts

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508		
Retail Cost Variance Account - Retail	1518		
Misc. Deferred Debits	1525		
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572		
Deferred Rate Impact Amounts	1574		
RSVA - One-time	1582		
Other Deferred Credits	2425		
Group 2 Sub-Total		\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		

Account Descriptions	Account Number	Board-Approved Disposition during 2013	Principal Adjustments ² during 2013
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$267,458	-\$1,565

Account Descriptions	Account Number	Board-Approved Disposition during 2013	Principal Adjustments ² during 2013
LRAM Variance Account	1568		
Total including Account 1568		\$267,458	-\$1,565
Renewable Generation Connection Capital Deferral Account	1531		
Renewable Generation Connection OM&A Deferral Account	1532		
Renewable Generation Connection Funding Adder Deferral Account	1533		
Smart Grid Capital Deferral Account	1534		
Smart Grid OM&A Deferral Account	1535		
Smart Grid Funding Adder Deferral Account	1536		
Retail Cost Variance Account - STR	1548		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	-\$52,585	
Smart Meter OM&A Variance ⁵	1556		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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2016 Deferral/Variance Account Workform

2013

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13
Group 1 Accounts				
LV Variance Account	1550	\$7,919	-\$2,004	-\$278
Smart Metering Entity Charge Variance Account	1551	\$1,900	\$0	\$14
RSVA - Wholesale Market Service Charge	1580	-\$62,154	-\$242	-\$929
RSVA - Retail Transmission Network Charge	1584	\$10,245	\$52	\$74
RSVA - Retail Transmission Connection Charge	1586	\$685	\$2,939	-\$7
RSVA - Power (excluding Global Adjustment)	1588	-\$13,472	\$4,940	\$1,281
RSVA - Global Adjustment	1589	\$111,150	-\$2,143	\$388
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$135	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	-\$499	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$88,552	-\$1,595	-\$1,302
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$149,953	\$0	-\$3,467
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$131,346	\$0	\$1,376
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$50,886	\$1,583	-\$2,849
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$162,036	\$3,726	-\$3,237
RSVA - Global Adjustment	1589	\$111,150	-\$2,143	\$388
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$5,630	\$197	\$77
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$2,514	\$55	\$29
Misc. Deferred Debits	1525	\$0	\$0	
Board-Approved CDM Variance Account	1567	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	
Group 2 Sub-Total		\$8,144	\$251	\$106
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	

2013

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$20,300	-\$471	-\$351
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$63,042	\$1,364	-\$3,094

2013

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13
LRAM Variance Account	1568	\$11,932	\$39	\$128
Total including Account 1568		-\$51,110	\$1,402	-\$2,966
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$1	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$38,734	\$0	\$685
Smart Meter OM&A Variance ⁵	1556	\$0	-\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	-\$47,516		

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2013	Interest Adjustments ¹ during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts				
LV Variance Account	1550	-\$1,583		-\$699
Smart Metering Entity Charge Variance Account	1551	\$0		\$14
RSVA - Wholesale Market Service Charge	1580	\$564		-\$1,735
RSVA - Retail Transmission Network Charge	1584	-\$310		\$436
RSVA - Retail Transmission Connection Charge	1586	\$2,539		\$393
RSVA - Power (excluding Global Adjustment)	1588	\$7,579		-\$1,358
RSVA - Global Adjustment	1589	-\$2,419		\$664
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		-\$135	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$496	\$3	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			-\$2,897
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0		-\$3,467
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0		\$1,376
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$5,874	-\$132	-\$7,272
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$8,293	-\$132	-\$7,936
RSVA - Global Adjustment	1589	-\$2,419	\$0	\$664
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$274
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518			\$84
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$357
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2013	Interest Adjustments ¹ during 2013	Closing Interest Amounts as of Dec-31-13
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$822
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$5,874	-\$132	-\$7,737

Account Descriptions	Account Number	Board-Approved Disposition during 2013	Interest Adjustments ¹ during 2013	Closing Interest Amounts as of Dec-31-13
LRAM Variance Account	1568			\$167
Total including Account 1568		\$5,874	-\$132	-\$7,570
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$685
Smart Meter OM&A Variance ⁵	1556			-\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions ² Debit / (Credit) during 2014
Group 1 Accounts			
LV Variance Account	1550	\$7,919	\$51,391
Smart Metering Entity Charge Variance Account	1551	\$1,900	-\$341
RSVA - Wholesale Market Service Charge	1580	-\$62,154	-\$1,641
RSVA - Retail Transmission Network Charge	1584	\$10,245	-\$5,061
RSVA - Retail Transmission Connection Charge	1586	\$685	-\$1,797
RSVA - Power (excluding Global Adjustment)	1588	-\$13,472	-\$156,151
RSVA - Global Adjustment	1589	\$111,150	\$49,033
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$88,552	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$149,953	\$146,979
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$131,346	-\$92,346
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0	\$17,579
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$50,886	\$7,645
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$162,036	-\$41,388
RSVA - Global Adjustment	1589	\$111,150	\$49,033
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$5,630	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$2,514	\$1,241
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567	\$0	
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$8,144	\$1,241
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-14	Transactions ² Debit / (Credit) during 2014
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592	-\$20,300	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			-\$63,042	\$8,886

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions ² Debit / (Credit) during 2014
LRAM Variance Account	1568	\$11,932	\$9,866
Total including Account 1568		-\$51,110	\$18,752
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$1	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$38,734	-\$15,353
Smart Meter OM&A Variance ⁵	1556	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	-\$47,516	-\$40,587

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2014	Principal Adjustments ² during 2014
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Group 1 Accounts

LV Variance Account	1550	\$19,399	
Smart Metering Entity Charge Variance Account	1551		
RSVA - Wholesale Market Service Charge	1580	-\$36,071	
RSVA - Retail Transmission Network Charge	1584	\$7,449	
RSVA - Retail Transmission Connection Charge	1586	\$635	
RSVA - Power (excluding Global Adjustment)	1588	-\$6,510	
RSVA - Global Adjustment	1589	\$34,451	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$88,552	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$73,980	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$4,781	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$29,670	\$0
RSVA - Global Adjustment	1589	\$34,451	\$0

Group 2 Accounts

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$5,500
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		
Other Regulatory Assets - Sub-Account - Other ⁴	1508		
Retail Cost Variance Account - Retail	1518		
Misc. Deferred Debits	1525		
Board-Approved CDM Variance Account	1567		
Extra-Ordinary Event Costs	1572		
Deferred Rate Impact Amounts	1574		
RSVA - One-time	1582		
Other Deferred Credits	2425		
Group 2 Sub-Total		\$0	\$5,500
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		

Account Descriptions		Account Number	Board-Approved Disposition during 2014	Principal Adjustments ² during 2014
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$4,781	\$5,500

Account Descriptions	Account Number	Board-Approved Disposition during 2014	Principal Adjustments ² during 2014
LRAM Variance Account	1568		
Total including Account 1568		\$4,781	\$5,500
Renewable Generation Connection Capital Deferral Account	1531		
Renewable Generation Connection OM&A Deferral Account	1532		
Renewable Generation Connection Funding Adder Deferral Account	1533		
Smart Grid Capital Deferral Account	1534		
Smart Grid OM&A Deferral Account	1535		
Smart Grid Funding Adder Deferral Account	1536		
Retail Cost Variance Account - STR	1548		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555		
Smart Meter OM&A Variance ⁵	1556		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		-\$32,017

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

2014

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14
Group 1 Accounts				
LV Variance Account	1550	\$39,911	-\$699	\$324
Smart Metering Entity Charge Variance Account	1551	\$1,559	\$14	\$27
RSVA - Wholesale Market Service Charge	1580	-\$27,724	-\$1,735	-\$356
RSVA - Retail Transmission Network Charge	1584	-\$2,265	\$436	\$68
RSVA - Retail Transmission Connection Charge	1586	-\$1,747	\$393	\$2
RSVA - Power (excluding Global Adjustment)	1588	-\$163,113	-\$1,358	-\$378
RSVA - Global Adjustment	1589	\$125,732	\$664	\$207
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$0	-\$2,897	-\$542
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$2,974	-\$3,467	-\$2,250
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$39,000	\$1,376	\$1,226
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	-\$56,401	\$0	-\$580
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$48,022	-\$7,272	-\$2,253
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$173,754	-\$7,936	-\$2,460
RSVA - Global Adjustment	1589	\$125,732	\$664	\$207
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$11,130	\$274	\$83
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$3,755	\$84	\$43
Misc. Deferred Debits	1525	\$0	\$0	
Board-Approved CDM Variance Account	1567	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	
Group 2 Sub-Total		\$14,885	\$357	\$126
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	

2014

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$20,300	-\$822	-\$351
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$53,437	-\$7,737	-\$2,478

2014

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14
LRAM Variance Account	1568	\$21,798	\$167	\$254
Total including Account 1568		-\$31,639	-\$7,570	-\$2,224
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$1	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$23,381	\$685	\$468
Smart Meter OM&A Variance ⁵	1556	\$0	-\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	-\$120,120		

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Board-Approved Disposition during 2014	Interest Adjustments ¹ during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts				
LV Variance Account	1550	-\$41		-\$334
Smart Metering Entity Charge Variance Account	1551			\$41
RSVA - Wholesale Market Service Charge	1580	-\$1,512		-\$579
RSVA - Retail Transmission Network Charge	1584	\$507		-\$3
RSVA - Retail Transmission Connection Charge	1586	\$413		-\$18
RSVA - Power (excluding Global Adjustment)	1588	-\$2,766		\$1,030
RSVA - Global Adjustment	1589	\$950		-\$79
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$2,897	\$542	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			-\$5,717
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$2,602
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0		-\$580
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$5,346	\$542	-\$3,637
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$6,296	\$542	-\$3,558
RSVA - Global Adjustment	1589	\$950	\$0	-\$79
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$357
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518			\$127
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$483
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

Account Descriptions	Account Number	Board-Approved Disposition during 2014	Interest Adjustments ¹ during 2014	Closing Interest Amounts as of Dec-31-14
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$1,173
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$5,346	\$542	-\$4,326

Account Descriptions	Account Number	Board-Approved Disposition during 2014	Interest Adjustments ¹ during 2014	Closing Interest Amounts as of Dec-31-14
LRAM Variance Account	1568			\$421
Total including Account 1568		-\$5,346	\$542	-\$3,906
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$1,153
Smart Meter OM&A Variance ⁵	1556			-\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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2016 Deferral/Variance Account Workform

		2015		
Account Descriptions	Account Number	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balances as of Dec 31-14 Adjusted for Dispositions during 2015
Group 1 Accounts				
LV Variance Account	1550	-\$11,480	-\$883	\$51,391
Smart Metering Entity Charge Variance Account	1551	\$1,900	\$51	-\$341
RSVA - Wholesale Market Service Charge	1580	-\$26,082	-\$733	-\$1,642
RSVA - Retail Transmission Network Charge	1584	\$2,796	-\$17	-\$5,061
RSVA - Retail Transmission Connection Charge	1586	\$50	-\$19	-\$1,797
RSVA - Power (excluding Global Adjustment)	1588	-\$6,962	\$1,272	-\$156,151
RSVA - Global Adjustment	1589	\$76,699	\$1,216	\$49,033
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			-\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			-\$2,974
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			\$39,000
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			-\$56,401
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$36,921	\$887	-\$84,943
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$39,778	-\$329	-\$133,976
RSVA - Global Adjustment	1589	\$76,699	\$1,216	\$49,033
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$11,130
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0
Retail Cost Variance Account - Retail	1518			\$3,755
Misc. Deferred Debits	1525			\$0
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$14,885
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0

		2015		
Account Descriptions	Account Number	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balances as of Dec 31-14 Adjusted for Dispositions during 2015
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$20,300
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$36,921	\$887	-\$90,358

		2015		
Account Descriptions	Account Number	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balances as of Dec 31-14 Adjusted for Dispositions during 2015
LRAM Variance Account	1568			\$21,798
Total including Account 1568		\$36,921	\$887	-\$68,560
Renewable Generation Connection Capital Deferral Account	1531			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0
Retail Cost Variance Account - STR	1548			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555			-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			-\$1
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$23,381
Smart Meter OM&A Variance ⁵	1556			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			-\$120,120

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2016 Deferral/Variance Account Workform

			Projected Inte
Account Descriptions	Account Number	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31 -14 balance adjusted for disposition during 2014 ⁵
Group 1 Accounts			
LV Variance Account	1550	\$549	\$565
Smart Metering Entity Charge Variance Account	1551	-\$10	-\$4
RSVA - Wholesale Market Service Charge	1580	\$154	-\$18
RSVA - Retail Transmission Network Charge	1584	\$14	-\$56
RSVA - Retail Transmission Connection Charge	1586	\$1	-\$20
RSVA - Power (excluding Global Adjustment)	1588	-\$242	-\$1,718
RSVA - Global Adjustment	1589	-\$1,295	\$539
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$5,717	-\$33
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$2,602	\$429
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	-\$580	-\$620
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$4,524	-\$934
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$3,229	-\$1,474
RSVA - Global Adjustment	1589	-\$1,295	\$539
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$357	\$62
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$127	\$41
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567	\$0	
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$483	\$103
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

		Projected Inte	
Account Descriptions	Account Number	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31 -14 balance adjusted for disposition during 2014 ⁵
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$1,173	-\$112
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$5,213	-\$943

Account Descriptions	Account Number	Projected Interest	
		Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31 -14 balance adjusted for disposition during 2014 ⁵
LRAM Variance Account	1568	\$421	\$240
Total including Account 1568		-\$4,793	-\$703
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0	-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$1,153	\$257
Smart Meter OM&A Variance ⁵	1556	-\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		

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"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will I Please describe "other" components of 1508 and add more component lines if necessary.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

rest on Dec-31-

Account Descriptions	Account Number	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31 -14 balance adjusted for disposition during 2015 ⁵
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Group 1 Accounts

LV Variance Account	1550	\$188
Smart Metering Entity Charge Variance Account	1551	-\$1
RSVA - Wholesale Market Service Charge	1580	-\$6
RSVA - Retail Transmission Network Charge	1584	-\$19
RSVA - Retail Transmission Connection Charge	1586	-\$7
RSVA - Power (excluding Global Adjustment)	1588	-\$573
RSVA - Global Adjustment	1589	\$180
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$11
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$143
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	-\$207
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$311
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$491
RSVA - Global Adjustment	1589	\$180

Group 2 Accounts

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$36
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	
Retail Cost Variance Account - Retail	1518	\$14
Misc. Deferred Debits	1525	
Board-Approved CDM Variance Account	1567	
Extra-Ordinary Event Costs	1572	
Deferred Rate Impact Amounts	1574	
RSVA - One-time	1582	
Other Deferred Credits	2425	
Group 2 Sub-Total		\$50
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	

rest on Dec-31-

Account Descriptions	Account Number	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31 -14 balance adjusted for disposition during 2015 ⁵
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$74
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$336

rest on Dec-31-

Account Descriptions	Account Number	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31 -14 balance adjusted for disposition during 2015 ⁵
LRAM Variance Account	1568	\$80
Total including Account 1568		-\$256
Renewable Generation Connection Capital Deferral Account	1531	
Renewable Generation Connection OM&A Deferral Account	1532	
Renewable Generation Connection Funding Adder Deferral Account	1533	
Smart Grid Capital Deferral Account	1534	
Smart Grid OM&A Deferral Account	1535	
Smart Grid Funding Adder Deferral Account	1536	
Retail Cost Variance Account - STR	1548	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$86
Smart Meter OM&A Variance ⁵	1556	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

		14 Balances	2.1.7 RRR
Account Descriptions	Account Number	Total Claim	As of Dec 31-14
Group 1 Accounts			
LV Variance Account	1550	\$52,694	\$39,576
Smart Metering Entity Charge Variance Account	1551	-\$356	\$1,600
RSVA - Wholesale Market Service Charge	1580	-\$1,512	-\$28,302
RSVA - Retail Transmission Network Charge	1584	-\$5,121	-\$2,268
RSVA - Retail Transmission Connection Charge	1586	-\$1,822	-\$1,765
RSVA - Power (excluding Global Adjustment)	1588	-\$158,683	-\$162,082
RSVA - Global Adjustment	1589	\$48,457	\$125,652
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$0	-\$977
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$8,735	-\$8,689
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$42,175	\$41,603
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	-\$57,808	-\$56,979
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$90,713	-\$52,631
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$139,170	-\$178,283
RSVA - Global Adjustment	1589	\$48,457	\$125,652
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$11,584	\$5,987
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0	
Retail Cost Variance Account - Retail	1518	\$3,937	\$3,881
Misc. Deferred Debits	1525	\$0	
Board-Approved CDM Variance Account	1567	\$0	
Extra-Ordinary Event Costs	1572	\$0	
Deferred Rate Impact Amounts	1574	\$0	
RSVA - One-time	1582	\$0	
Other Deferred Credits	2425	\$0	
Group 2 Sub-Total		\$15,521	\$9,868
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	

		14 Balances	2.1.7 RRR
Account Descriptions	Account Number	Total Claim	As of Dec 31-14
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$21,659	\$4,684
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$96,851	-\$38,080

		14 Balances	2.1.7 RRR
Account Descriptions	Account Number	Total Claim	As of Dec 31-14
LRAM Variance Account	1568	\$22,538	
Total including Account 1568		-\$74,312	-\$38,080
Renewable Generation Connection Capital Deferral Account	1531	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	
Smart Grid Capital Deferral Account	1534	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	
Retail Cost Variance Account - STR	1548	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	-\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$1	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$24,876	\$24,533
Smart Meter OM&A Variance ⁵	1556	-\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	-\$120,120	-\$44,455

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	Variance RRR vs. 2014 Balance (Principal + Interest)
Group 1 Accounts		
LV Variance Account	1550	-\$1
Smart Metering Entity Charge Variance Account	1551	\$0
RSVA - Wholesale Market Service Charge	1580	\$1
RSVA - Retail Transmission Network Charge	1584	\$0
RSVA - Retail Transmission Connection Charge	1586	\$0
RSVA - Power (excluding Global Adjustment)	1588	\$1
RSVA - Global Adjustment	1589	-\$1
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$976
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$3
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$2
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$972
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$971
RSVA - Global Adjustment	1589	-\$1
Group 2 Accounts		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	-\$5,500
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0
Retail Cost Variance Account - Retail	1518	-\$0
Misc. Deferred Debits	1525	\$0
Board-Approved CDM Variance Account	1567	\$0
Extra-Ordinary Event Costs	1572	\$0
Deferred Rate Impact Amounts	1574	\$0
RSVA - One-time	1582	\$0
Other Deferred Credits	2425	\$0
Group 2 Sub-Total		-\$5,500
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0

Account Descriptions	Account Number	Variance RRR vs. 2014 Balance (Principal + Interest)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$26,156
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$19,684

Account Descriptions	Account Number	Variance RRR vs. 2014 Balance (Principal + Interest)
LRAM Variance Account	1568	-\$22,219
Total including Account 1568		-\$2,535
Renewable Generation Connection Capital Deferral Account	1531	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0
Smart Grid Capital Deferral Account	1534	\$0
Smart Grid OM&A Deferral Account	1535	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0
Retail Cost Variance Account - STR	1548	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$1
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0
Smart Meter OM&A Variance ⁵	1556	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$75,665

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The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provid provide the value in cell F39 from the relevant Chapter 2 Appendix (i.e. 2-ED or 2-EE).

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			
LV Variance Account	1550	\$ (0.72)	Variance caused by rounding
Smart Metering Entity Charge Variance Account	1551	\$ 0.30	Variance caused by rounding
RSVA - Wholesale Market Service Charge	1580	\$ 0.57	Variance caused by rounding
RSVA - Retail Transmission Network Charge	1584	\$ 0.03	Variance caused by rounding
RSVA - Retail Transmission Connection Charge	1586	\$ 0.17	Variance caused by rounding
RSVA - Power (excluding Global Adjustment)	1588	\$ 0.58	Variance caused by rounding
RSVA - Global Adjustment	1589	\$ (1.00)	Variance caused by rounding
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$ (976.29)	CPUC received approval in 2015 to dispose \$435.00 of interest. The interest balance of \$542.00 was adjusted, to zero out this account, and in 2015 transferred this amount to "Other Interest Expense" account 6035.
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$ 2.60	Variance caused by rounding
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ 0.03	Variance caused by rounding
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$ 1.57	Variance caused by rounding
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (5,499.84)	CPUC received and paid invoice for \$5,500 in January 2016 that is directly related to the IFRS conversion. This was entered in Tab 2 Continuity Schedule, cell BF- 44
Retail Cost Variance Account - Retail	1518	\$ (0.27)	Variance caused by rounding
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ 26,156.24	The principle amount remaining in the continuity schedule of (\$20,300) is 50% of the HST/OVAT balance of (\$40,600). Interest amount of (\$1,322) is also 50% of the total interest accumulated to April 30, 2016. Total Claim is (\$21,622). The RRR balance of Total LRAM from 2011 to 2014 as determined by Burman Energy Consultants of \$21,798 plus interest to December 31, 2014 of \$421
LRAM Variance Account	1568	\$ (22,218.61)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital5	1555	\$ 0.43	Variance caused by rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries5	1555	\$ 0.66	Variance caused by rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs5	1555	\$ 0.10	Variance caused by rounding
Smart Meter OM&A Variance5	1556	\$ 0.27	Variance caused by rounding

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.

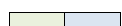
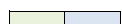
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered kWh	Total Metered kW	Billed kWh for Non-RPP Customers	Billed kW for Non-RPP Customers	Distribution Revenue ¹	Billed kWh for Wholesale Market Participants (WMP)	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)
RESIDENTIAL	kWh	1,063	14,291,097		55,675	-	569,193			14,291,097	-			
GENERAL SERVICE LESS THAN 50 KW	kWh	152	4,842,432		105,639	-	139,824			4,842,432	-			
GENERAL SERVICE 50 TO 4,999 KW	kW	13	6,630,340	17,296	6,630,340	17,296	96,942			6,630,340	17,296			
UNMETERED SCATTERED LOAD	kWh	4	3,584		-	-	1,266			3,584	-			
SENTINEL LIGHTING	kW	23	26,757	66	-	-	5,129			26,757	66			
SRTEET LIGHTING	kW	328	267,045	724	-	-	8,931			267,045	724			
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Total		1,583	26,061,255	18,086	6,791,654	17,296	\$ 821,285	-	-	26,061,255	18,086	0%	-	-

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.

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.

[illegible]



2016 Deferral/Variance Account Workform

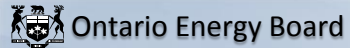
		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	UNMETERED SCATTERED LOAD	SENTINEL LIGHTING	SRTEET LIGHTING	
LV Variance Account	1550	52,694	kWh	28,895	9,791	13,406	7	54	540	0
Smart Metering Entity Charge Variance Account	1551	(356)	# of Customers	(311)	(45)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,512)	kWh	(829)	(281)	(385)	(0)	(2)	(15)	0
RSVA - Retail Transmission Network Charge	1584	(5,121)	kWh	(2,808)	(952)	(1,303)	(1)	(5)	(52)	0
RSVA - Retail Transmission Connection Charge	1586	(1,822)	kWh	(999)	(339)	(464)	(0)	(2)	(19)	0
RSVA - Power (excluding Global Adjustment)	1588	(158,683)	kWh	(87,016)	(29,485)	(40,371)	(22)	(163)	(1,626)	0
RSVA - Global Adjustment	1589	48,457	Non-RPP kWh	397	754	47,306	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(8,735)	%	(4,577)	(1,650)	(2,405)	(2)	(8)	(93)	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	42,175	%	22,098	7,968	11,612	11	39	447	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(57,808)	%	(30,234)	(11,041)	(15,839)	0	(58)	(636)	0
Total of Group 1 Accounts (excluding 1589)		(139,170)		(75,782)	(26,033)	(35,749)	(7)	(144)	(1,454)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	11,584	kWh	6,352	2,152	2,947	2	12	119	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	3,937	kWh	2,159	731	1,002	1	4	40	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		15,521		8,511	2,884	3,949	2	16	159	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
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(21,659)	kWh	(11,877)	(4,024)	(5,510)	(3)	(22)	(222)	0
Total of Account 1562 and Account 1592		(21,659)		(11,877)	(4,024)	(5,510)	(3)	(22)	(222)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	22,538		(1,845)	21,728	2,655	0	0	0	0
(Account 1568 - total amount allocated to classes)		22,538								
Variance		(0)								
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		21,026		12,064	3,732	5,007	15	20	187	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(160,195)		(87,846)	(29,766)	(40,756)	(22)	(164)	(1,641)	0
Balance of Account 1589 Allocated to Non-WMPs		48,457		397	754	47,306	0	0	0	0
Balance of Account 1589 allocated to Class A Non-WMP Customers		0		0	0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		15,521		8,511	2,884	3,949	2	16	159	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(120,120)	kWh	(65,870)	(22,319)	(30,560)	(17)	(123)	(1,231)	0
Total Balance Allocated to each class for Accounts 1575 and 1576		(120,120)		(65,870)	(22,319)	(30,560)	(17)	(123)	(1,231)	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$30.61								
1589/total kwh		\$0.0019								

2016 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	52,694	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(356)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,512)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(5,121)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(1,822)	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(158,683)	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	48,457	Non-RPP kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(0)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(8,735)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	42,175	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(57,808)	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(139,170)		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	11,584	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	3,937	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		15,521		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
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(21,659)	kWh	0	0	0	0	0	0
Total of Account 1562 and Account 1592		(21,659)		0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	22,538		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		22,538							
Variance		(0)							
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		21,026		0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(160,195)		0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		48,457		0	0	0	0	0	0
Balance of Account 1589 allocated to Class A Non-WMP Customers	0			0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class	15,521			0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(120,120)	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		(120,120)		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$30.61							
1589/total kwh		\$0.0019							

2016 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	52,694	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(356)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,512)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(5,121)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(1,822)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(156,683)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	48,457	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(8,735)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	42,175	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(57,808)	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(139,170)		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	11,584	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	3,937	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		15,521		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
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(21,659)	kWh	0	0	0	0	0	0	0
Total of Account 1562 and Account 1592		(21,659)		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	22,538		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		22,538								
Variance		(0)								
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		21,026		0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(160,195)		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		48,457		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
Group 2 Accounts - Total balance allocated to each class	15,521			0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(120,120)	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		(120,120)		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$30.61								
1589/total kwh		\$0.0019								



2016 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

1

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	14,291,097	\$ 12,064	0.0008	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	4,842,432	\$ 3,732	0.0008	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	17,296	5,007	0.2895	\$/kW
UNMETERED SCATTERED LOAD	kWh	3,584	\$ 15	0.0042	\$/kWh
SENTINEL LIGHTING	kW	66	\$ 20	0.3070	\$/kW
SRTTEET LIGHTING	kW	724	\$ 187	0.2583	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 21,026		