OEB Filing Requirements Mapping Exhibit 9

OEB Chapter 2 Filing Requirements: Heading/Sub-Heading		InnPower Corporation Application Heading/Sub-Heading		
2.9	Exhibit 9: Deferral & Variance	2.9	Exhibit 9: Deferral & Variance	
2.9.1	One-Time Incremental IFRS Costs	2.9.1	One-Time Incremental IFRS Costs	
2.9.2	Account 1575, IFRS-CGAP Transitional PP&E	2.9.2	Account 1575, IFRS-CGAP Transitional PP&E	
2.9.3	Account 1576, Accounting Changes under CGAAP	2.9.3	Account 1576, Accounting Changes under CGAAP	
2.9.4	Retail Service Charges	2.9.4	Retail Service Charges	
2.9.5	Disposition of Deferral & Variance	2.9.5	Disposition of Deferral & Variance	
2.9.5.1	Disposition of Global Adjustment Variance	2.9.5.1	Disposition of Global Adjustment Variance	
2.9.6	Establishment of New Deferral & Variance Accounts	2.9.6	Establishment of New Deferral & Variance Accounts	

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2.9 Deferral & Variance

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Status & Disposition of Deferral & Variance Accounts

The purpose of this exhibit is to identify the variance/deferral accounts that have been used, provide the principal balance recorded in each variance/deferral account and derive the carrying charges on each account's balance up to December 31, 2015. The exhibit also describes the methodology proposed to allocate account balances to customer classes, describe the rationale supporting the proposed disposition period, describe the proposed charge parameters and

9 quantify the proposed rate riders that will dispose of the recorded balances.

InnPower Corporation follows and is in compliance with the OEB's Uniform System of Accounts for electricity distributors. All accounts are used in accordance with the Accounting Procedures Handbook and InnPower Corporation confirms that the account balance reflected in the Board's 2016 EDDVAR Continuity Schedule reconciles with the trial balance reported through the Electricity Reporting and Record-keeping Requirements and InnPower Corporation's Audited

16 Financial Statements.

18 InnPower Corporation has provided a continuity schedule of the Group 1 and Group 2 DVA's in 19 Appendix A of this Exhibit.

InnPower Corporation proposes to dispose of a debit of \$786,368 related to Group 1 and Group
2 Variance/Deferral Accounts. This credit includes carrying charges up to and including
December 31, 2016. InnPower Corporation also proposes to dispose of the following:

- A net balance of \$26,641 recorded in account 1568 being the Lost Revenue Adjustment Mechanism Variance Account,
- Group 1 and Group 2 DVA balances are proposed to be disposed of over a 2 year period.
 InnPower Corporation has requested a 2 year disposition to ease rate impacts for our customer classes. InnPower Corporation has followed the OEB's guidance as provided by the OEB's Electricity Distributor's Disposition of Variance Accounts Reporting Requirements Report.

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InnPower Corporation has not made any adjustments to DVA balances that were previously

approved by the Board on a final basis in either a Cost of Service and/or IRM proceedings.

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- 4 InnPower Corporation used the cash method to calculate carrying charges. Effective July 1,
- 5 2012, InnPower Corporation has transitioned to the accrual method in accordance with the
- 6 Board's directive. The forecasted interest on the December 31, 2015 principal balances of the
- 7 DVA is calculated using the Board's prescribed rate of 1.10% for the period of January 1, 2016
- 8 to December 31, 2016.

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- 10 InnPower Corporation is requesting the following new accounts or sub-accounts in conjunction
- 11 with this Exhibit:
- Account 1595 Sub Account 2016 Rate Rider for Disposition of Deferral/Variance
- Accounts (2016) Effective until December 31, 2018
 - Account 1595 Sub Account 2016 LRAMVA Rate Rider for Recovery of LRAM (2016)
 - Effective until December 31, 2018

1516

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- 17 A breakdown of energy sales and cost of power expense balances, as reported in InnPower
- 18 Corporation's Audited Financial Statements, is provided in Ex9/Tab 1/Sch. 8.

19 20

InnPower Corporation confirms that

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Description of DVA used by the Applicant

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- Table 9.1 below presents the list of deferral and variance accounts, with the proposed selection
- of balances for disposition. All account balances selected for disposition are as at December 31,
- 27 2015, being the most recent date the balances were subject to audit.

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- 29 Board policy states: at the time of rebasing, all account balances should be disposed of unless
- 30 otherwise justified by the distributor or as required by a specific Board decision or guideline. In
- 31 accordance with the above statement, InnPower Corporation proposes to dispose of all its
- 32 balances. Each account is described at Ex.9/Tab1/Sch.3.

Table 9.1: Account and Balances sought for Disposition/Recovery

			Balances	as of 2	2015						
				Interes	st to Dec			Balance per	Variance to	Projected	Total Claim
Account Description	USoA	ı	Principal	31/15			Total	2.1.7	2.1.7	Interest	Total Claim
Group 1 Accounts											
LV Variance Account		1550	\$ 405,297	\$	2,818	\$	408,115	\$408,115	\$0	\$4,458	\$412,573
Smart Metering Entity Charge		1551	-\$10,134	-\$	98	-\$	10,232	-\$10,232	\$0	-\$111	-\$10,343
RSVA -WMSC	•	1580	-\$520,686	-\$	464	-\$	521,150	-\$521,150	\$0	-\$5,728	-\$526,878
RSVA - Retail Tranmission		1584	-\$3,791	-\$	1,242	-\$	5,033	-\$5,033	\$0	-\$42	-\$5,075
RSVA- Retail Connection	•	1586	\$27,377	-\$	2,232	\$	25,145	\$25,145	\$0	\$301	\$25,446
RSVA Power (exl GA)	•	1588	-\$332,973	\$	7,369	-\$	325,604	-\$325,604	\$0	-\$3,663	-\$329,267
RSVA - Glabal Adjustment	•	1589	\$806,851	\$	2,365	\$	809,216	\$809,216	\$0	\$8,875	\$818,091
DVA Reg Balances (2012)	•	1595	\$64,193	-\$	37,446	\$	26,747	\$26,747	\$0	\$706	\$27,453
DVA Reg Balances (2013)		1595	\$149,098	-\$	55,482	\$	93,616	\$93,616	\$0	\$1,640	\$95,256
DVA Reg Balances (2015)		1595	\$146,037	\$	56,087	\$	202,124	\$202,124	\$0	\$1,606	\$203,730
Sub Total (including 1589)			\$ 731,269	-\$	28,325	\$	702,944	\$702,944	\$0	\$8,044	\$710,988
Sub Total (excluding 1589)		-	\$ 75,582	-\$	30,690	-\$	106,272	-\$106,272		-\$ 831	-\$ 107,104
				Interes	t to Dec			Balance per		Projected	Total Claim
Account Description	USoA	ı	Principal	31/15			Total	2.1.7	Variance	Interest	Total Claim
Group 2 Accounts											
Deferred IFRS Transaction Costs		1508	\$12,247		-\$318	-	11,929	\$11,929	\$0	-\$3	\$11,926
Retail Cost Variance Account	•	1518	\$59,329		\$1,842		61,171	\$61,824	\$653	\$653	\$61,824
Sub Total			\$71,576		\$1,524		\$73,100	\$73,753		\$0	\$73,749
PILS & Tax Variance for 2006 - Sub											
account HST/OVAT		1592	\$1,677		-\$64	_	1,613	\$1,613		\$18	\$1,631
Total Including 1592			\$73,253		\$1,460		\$74,713	\$75,366			\$75,380
LRAM Account		1568	\$25,013		\$1,353	\$	26,366	\$26,366	\$0	\$ 275	\$26,641
Group 1 & Group 2 Total (including											
1562 & 1592)											\$786,368
Group 1 & Group 2 Total (including											
1568)											\$813,009

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Disposition of DVAs used by the Applicant

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3 Group 1 Accounts

- 4 All accounts in Group 1 are used in accordance with the Accounting Procedure Handbook. For
- 5 definitions of each account listed below, please refer to the Accounting Procedure Handbook
- 6 using the following link:

7

- 8 http://www.ontarioenergyboard.ca/oeb/ Documents/Regulatory/Accounting Procedures Handb
- 9 ook Elec Distributors.pdf

10 11

1550 – LV Variance Account

- 12 For account 1550, InnPower Corporation is requesting disposition of the December 31, 2015
- audited balance, plus the forecasted interest through December 31, 2016. The December 31,
- 14 2015 audited balance reconciles with filing 2.1.7 of the RRR.

15

The balance requested for disposal, including carrying charges is a debit of \$412,573.

17

18 **1551 – Smart Metering Entity Charge Variance Account**

- 19 For account 1551, InnPower Corporation is requesting disposition of the December 31, 2014
- 20 audited balance, plus the forecasted interest through April 30, 2015. The December 31, 2014
- 21 audited balance reconciles with filing 2.1.7 of the RRR.

22

23 The balance requested for disposal, including carrying charges is a credit of – (\$10,343).

24

25 1580 - Retail Settlement Variance Account 1 - Wholesale Market Service Charges

- 26 **("RSVAWMS")**
- 27 For account 1580, InnPower Corporation is requesting disposition of the December 31, 2015
- audited balance, plus the forecasted interest through December 31, 2016. The December 31,
- 29 2015 audited balance reconciles with filing 2.1.7 of the RRR.

30

31 The balance requested for disposal, including carrying charges is a credit of – (\$526,878).

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1 1584 - Retail Settlement Variance Account - Retail Transmission Network Charges

- 2 **("RSVANW")**
- 3 For account 1584, InnPower Corporation is requesting disposition of the December 31, 2015
- 4 audited balance, plus the forecasted interest through December 31, 2016. The December 31,
- 5 2015 audited balance reconciles with filing 2.1.7 of the RRR.

6

7 The balance requested for disposal, including carrying charges is a credit of - (\$5,075).

8

- 9 1586 Retail Settlement Variance Account Retail Transmission Connection Charges
- 10 **("RSVACN")**
- 11 RSVACN is used to record the difference between the amount of retail transmission connection
- 12 costs paid to the IESO or host distributor and the amounts billed to customers for retail
- transmission connection costs. These amounts are calculated on an accrual basis, as are the
- 14 carrying charges, which are assessed on the monthly opening principal balance of this RSVA
- 15 account.

16

- 17 For account 1586, InnPower Corporation is requesting disposition of the December 31, 2015
- audited balance, plus the forecasted interest through December 31, 2016. The December 31,
- 19 2015 audited balance reconciles with filing 2.1.7 of the RRR.

2021

The balance requested for disposal, including carrying charges is a debit of \$25,446.

2223

- 1588 Retail Settlement Variance Account Power ("RSVAPOWER")
- 24 The RSVAPOWER account is to be used to record the net differences in energy costs using the
- 25 settlement invoice received from the IESO, host distributor, or embedded generator and the
- amounts billed to customers for energy. These amounts are calculated on an accrual basis, as
- are the carrying charges, which are assessed on the monthly opening principal balance of this
- 28 RSVA account.

- 30 The RSVA power account is designed to capture variances due to billing timing differences (i.e.
- 31 electricity charged by the IESO to LDCs vs electricity billed by LDCs to their customers), price
- 32 and quantity differences (i.e. arising from final vs preliminary IESO settlement invoices), and line
- 33 loss differences (i.e. actual vs estimate line loss factors).

- 1 This account is not designed to capture any price differences between the regulated price plan
- 2 (RPP) and spot prices applicable to RPP customers.

3

- 4 Accordingly, since the RSVA power account is generic to all customers of an LDC, disposition of
- 5 the account balance in rates is attributable to all its customers.

6

- 7 For account 1588, InnPower Corporation is requesting disposition of the December 31, 2015
- 8 audited balance, plus the forecasted interest through December 31, 2016. The December 31,
- 9 2015 audited balance reconciles with filing 2.1.7 of the RRR.

10

11 The balance requested for disposal, including carrying charges is a credit of – (\$329,267).

12 13

- 1589 Retail Settlement Variance Account Global Adjustment ("RSVAGA")
- 14 The RSVAGA account is used to record the net differences between the global adjustment
- amount billed, to non-RPP consumers and the global adjustment charge to a distributor for non-
- 16 RPP consumers, using the settlement invoice received from the IESO, host distributor or
- 17 embedded generator. These amounts are calculated on an accrual basis, as are the carrying
- 18 charges, which are assessed on the monthly opening principal balance of this RSVA account.

19

- 20 The 1589 RSVA power sub account Global Adjustments is designed for the global
- 21 adjustments applicable to non-RPP customers. Hence, the disposition of the account balance
- should be attributable to non-RPP customers.

23

- 24 For account 1589, InnPower Corporation is requesting disposition of the December 31, 2015
- audited balance, plus the forecasted interest through December 31, 2016. The December 31,
- 26 2015 audited balance reconciles with filing 2.1.7 of the RRR.

27

The balance requested for disposal, including carrying charges is a debit of \$818,091.

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- 1595 Disposition and Recover/Refund of Regulatory Balances (2012)
- 31 InnPower Corporation is requesting disposition of the December 31, 2015 audited balance. The
- 32 December 31, 2015 audited balance reconciles with filing 2.1.7 of the RRR.

1 The balance requested for disposal, including carrying charges is a debit \$27,453.

2

- 3 1595 Disposition and Recover/Refund of Regulatory Balances (2013)
- 4 InnPower Corporation is requesting disposition of the December 31, 2015 audited balance. The
- 5 December 31, 2015 audited balance reconciles with filing 2.1.7 of the RRR.

6

7 The balance requested for disposal, including carrying charges is a debit \$95,256.

8

- 1595 Disposition and Recover/Refund of Regulatory Balances (2015)
- 10 InnPower Corporation is requesting disposition of the December 31, 2015 audited balance. The
- 11 December 31, 2015 audited balance reconciles with filing 2.1.7 of the RRR.

12

13 The balance requested for disposal, including carrying charges is a debit \$203,730.

14

15

Group 2 Accounts

2.9.1 1508 - Other Regulatory Assets - Sub-Account - Deferred IFRS

Transition Costs

17 18

The OEB approved a deferral account for distributors to record one-time administrative incremental IFRS transition costs which were not already approved and included for recovery in distribution rates. These incremental costs were to be recorded in a sub-account of account 1508 – Other Regulatory Assets, Sub-account Deferred IFRS Transition Costs.

23

- 24 InnPower Corporation presented its IFRS one time incremental costs recorded in account 1508
- in our 2013 Rate Application EB-2012-0139, and received interim approval for a 2 year rate
- rider for a principal amount of \$299,035 plus interest of \$9,429 for a total of \$308,464. InnPower
- 27 Corporation has not recorded any additional costs to Account 1508 since 2011. InnPower
- 28 Corporation has an audited debit balance in its IFRS transition cost account of \$11,926. There
- are no changes to the costs submitted to the Board in Appendix 2-U in EB-2012-0139, therefore
- 30 InnPower Corporation requests final disposition of the debit amount of \$11,926 for the One
- 31 Time Incremental IFRS Transition Costs.

Table 9.2: Appendix 2-U – One-Time Incremental IFRS Transition Costs (EB-2012-0139)

Appendix 2-U One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account,

Nature of One-Time Incremental IFRS Transition Costs ¹	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Actual Costs Incurred 2011	Audited Carrying Charges to Dec 31, 2011	Total Audited Actual Costs to Dec 31, 2011	RRR 2.1.7 Balance 31-Dec-11	Variance ²	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
professional accounting fees	\$ 7,813	\$ 85,046	\$ 10,495		\$ 103,354			One time costs incurred to create an distribution open item asset listing
professional legal fees					\$ -			
salaries, wages and benefits of staff added to support the transition to IFRS					\$ -			
associated staff training and development costs	\$ 2,874				\$ 2,874			One time initial training costs
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion	\$ 1,246	\$ 53,175	\$ 195,484		\$ 249,905			Initial setup costs incurred to develop and implement a identifiable asset process within GIS and financial reporting system for disposition referencing.
					\$ -			-
Recovery of estimated IFRS costs from ratepayers	-\$ 16,667	-\$ 25,000	-\$ 25,000		-\$ 66,667			
Total net carrying charges				\$ 3,354	\$ 3,354			
					\$ -			
					\$ -			
					\$ -			
					\$ -			
Insert description of additional item(s) and new rows if needed.					\$ -			
Total	-\$ 4,734	\$ 113,221	\$ 180,979	\$ 3,354	\$ 292,820	\$ 292,820	\$ -	

Note

2 Applicants are to provide an explanation of material variances in evidence

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InnPower Corporation notes that no material variances in excess of the materiality threshold that have been recorded in 1508 Other Regulatory Assets, sub-account IFRS Transition Costs Variance account. InnPower Corporation also notes that no capital costs, ongoing IFRS compliance costs, or impacts arising from adopting accounting policy changes are recorded in Account 1508 Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account or Account 1508 Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

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With the adoption of MIFRS in 2014, and the transition to IFRS Financial Statements in 2015, InnPower Corporation is not planning on using this account once its disposition is cleared.

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1518 - Retail Cost Variance Account - Retail

The Retail Cost Variance Account – Retail is used to record the revenue derived, including accruals from establishing service agreements, distributor-consolidated billing, and retailer-consolidated billing. The account also includes costs of entering into service agreements, and related contract administration, monitoring, necessary to maintain the contract, as well as

¹ The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.

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- 1 incremental costs incurred to provide the services as applicable and the avoided costs credit
- 2 arising from retailer-consolidated billing, including accruals.

3

- 4 InnPower Corporation is requesting disposition of the December 31, 2015 audited balance. The
- 5 December 31, 2015 audited balance reconciles with filing 2.1.7 of the RRR.

6

7 The balance requested for disposal, including carrying charges is a debit of \$61,824.

8

1548 – Retail Cost Variance Account - STR

- 10 The Retail Cost Variance Account STR is used to record the revenues derived, including
- 11 accruals, from the Service Transaction Request services and charged by the distributor, in the
- form of a request fee, processing fee, information request fee, default fee, and other associated
- 13 costs. The account also includes the cost of labour, internal information system maintenance
- 14 costs, and delivery costs related to the provision of the services associated with the service
- 15 transaction request services.

16

- 17 InnPower Corporation has a debit balance of \$26,247 in Account 1548. InnPower Corporation is
- not requesting disposition of the December 31, 2015 audited balance. The December 31, 2015
- audited balance reconciles with filing 2.1.7 of the RRR.

20 21

1582 - RSVA - One-Time

- 22 InnPower Corporation has no amounts for disposition in the RSVA One-Time Account. The
- 23 RSVA One Time Account is used to record the net of the amount charged by the Independent
- 24 Electricity System Operator based on the monthly settlement invoice, for Wholesale Market
- 25 Service, specified by the Board and the amount billed to customers for the same services using
- the Board-approved Rate, including accruals.

2728

2405 – Other Regulatory Liabilities

- 29 InnPower Corporation has no amounts for disposition in Account 2405. The Other Regulatory
- 30 Liabilities Account is used to accrue regulatory asset recovery charges not included in other
- 31 accounts.

Account 1592, PILs & HST

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- 3 InnPower Corporation has not recorded any items in USofA account 1592 Deferred PILs;
- 4 therefore, the attached OEB appendix 2-TA has a balance of \$Nil. Appendix 2-TA is shown
- 5 below:

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Table 9.3: Appendix 2-TA 1592 Tax Variance

File Number:	•	EB-2016-0086
Exhibit:		
Tab:		
Schedule:		
Page:		
Date:		03-Jun-16

Appendix 2-TA Account 1592, PILs and Tax Variances for 2006 and Subsequent Years

The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.

Tax Item	Principal as of December 31, 2015
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Ontario Capital Tax rate decrease and increase in capital deduction for 2011	
Ontario Capital Tax rate decrease and increase in capital deduction for 2012	
Ontario Capital Tax rate decrease and increase in capital deduction for 2013	
Capital Cost Allowance class changes from 2006 EDR application for 2006	
Capital Cost Allowance class changes from 2006 EDR application for 2007	
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2011	
Capital Cost Allowance class changes from 2006 EDR application for 2012	
Capital Cost Allowance class changes from 2006 EDR application for 2013	
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	
Insert description of additional item(s) and new rows if needed.	
Total	\$ -

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- 1 Effective in the 2010 rate year, several of the Board's Decisions and Orders approved a new
- 2 sub account of Account 1592, PILs and Tax Variances for 2006 and Subsequent Years to
- 3 record the Input Tax Credit ("ITC") savings arising from the elimination of the Provincial Sales
- 4 Tax ("PST") and the implementation of the HST on July 1, 2010.

5

- 6 As part of InnPower Corporation's 2013 COS Application (EB-2012-0139), InnPower
- 7 Corporation requested, and was approved for, a credit of (\$50,177) for HST/OVAT Input Tax
- 8 Credits. InnPower Corporation was not directed to record the ITC savings in the new sub-
- 9 account of Account 1592 in InnPower Corporation 2013 Cost of Service settlement agreement.
- 10 Therefore, the Board's Appendix 2-TB does not need to be filed with this Application.

11

2.9.2 and 2.9.3 Account 1575 and 1576 Accounting Changes

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12

- 14 InnPower Corporation complied with the Board's letter issued July 17, 2012 which state that
- 15 utilities must change their depreciation expense and capitalization policies in its last COS
- 16 Application EB-2012-0139. The accounting policy change for depreciation expense and
- 17 capitalization policies were effective January 1, 2012.

18

- 19 Therefore, InnPower Corporation is not requesting a disposition of a balance(s) for Account
- 20 1575 and 1576.

21

Interest Rate Applied

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- 24 Table 9.4 below provides the interest rates by quarter that are applied to calculate actual and
- 25 forecast carrying charges for each regulatory and variance account.

26

- 27 Note that InnPower Corporation has used the latest OEB prescribed interest rates as published
- 28 on the website at:

29

- 30 <u>http://www.ontarioenergyboard.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guid</u>
- 31 elines+and+Forms/Prescribed+Interest+Rates

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1 Table 9.4: Interest Rates Applied to Deferral and Variance Accounts (%)

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Interest Rates Periods	Rate
Rate Jan 1, 2011 to Mar 31,2015	1.47%
Rate Apr 1, 2015 to Jun 30, 2016	1.10%

Departure from Board Approved Balances

InnPower Corporation has not made any adjustments to deferral and variance account balances that were not previously approved by the Board on a final basis either cost of service or IRM proceedings.

Reconciliation of Energy Sales and Cost of Power Expenses to

Financial Statements

The filing requirements state that a breakdown of energy sales and cost of power expenses, as reported in the 2015 audited financial statements, is requested. The sale of energy is a flow through revenue and the cost of power is a flow through expense. InnPower Corporation has no profit or loss resulting from the flow through of energy revenues and expenses as variances are included in the RSVA balances.

Please refer to Table 9.6 below for a reconciliation of the 2016 RRR 2.1.7 with the 2015 Financial Statements.

Table 9.5: Energy Sales and Cost of Power Expenses from Financial Statements

Trial Balance Map	pped to Financial Stat	ement Grouping: STATEM	IENT OF COMPREHENSIVE INCOM	ME	
Account	I/S Section	I/S Line Grouping	G/L Account Description	Current Year	Income Statement
Revenue					
4006	Revenue	Sale of power	Residential Energy Sales	16,027,090.29	
4025	Revenue	Sale of power	Street Lights Energy Sales	104,298.91	
4030	Revenue	Sale of power	Sentinel Lights Energy Sales	8,770.11	
4035	Revenue	Sale of power	General Service Energy Sales	8,489,580.32	
4050	Revenue	Sale of power	Revenue Adjustment	(339,630.20)	
4055	Revenue	Sale of power	Energy Sales for Resale	2,060,012.33	
4062	Revenue	Sale of power	Billed WMS	946,469.05	
4064	Revenue	Sale of power	Billed One Time	-	
4066	Revenue	Sale of power	Billed NW	1,600,511.37	
4068	Revenue	Sale of power	Billed CN	1,145,745.43	
4075	Revenue	Sale of power	Billed LV	516,907.99	
4076	Revenue	Sale of power	Billed Smart Meter Entity Chai	144,791.85	30,704,547.45

5 Table 9.6

Account	I/S Section	I/S Line Grouping	G/L Account Description	Current Year	Income Statement
Expenses					
4705	Expenses	Power Purchased	Power Purchased	20,748,477.84	
4707	Expenses	Power Purchased	GA Purchased	5,865,280.22	
4708	Expenses	Power Purchased	Charges-WMS	946,469.05	
4710	Expenses	Power Purchased	Cost of Power Adjustments	(363,636.30)	
4712	Expenses	Power Purchased	Charges-One Time	-	
4714	Expenses	Power Purchased	Charges-NW	1,600,511.37	
4716	Expenses	Power Purchased	Charges-CN	1,145,745.43	
4750	Expenses	Power Purchased	LV Charges	516,907.99	
4751	Expenses	Power Purchased	Charges - Smart Meter Entity Charge	144.791.85	30.604.547.

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Table 9.7: 2.1.7 Trial Balance – Power Supply Expense

Energy Sales and Cost of Power Expenses					
4705 - Power Purchased	\$19,800,478				
4705- Power Purchased RSVA	\$ 948,000				
4707 - Global Adjustment	\$ 5,865,280				
4708 - Charges - WMS	\$ 946,469				
4710 - Cost of Power Adjustments	-\$ 363,636				
4714 - Charges NW	\$ 1,600,511				
4716 -Charges - CN	\$ 1,145,745				
4750 - Charges LV	\$ 516,908				
4751 - Smart Meter Entity Charge	\$ 144,792				
Total	\$30,604,547				

As can be seen in the comparison above, there is no difference between energy sales and cost of power expense reported numbers.

Proposed Charge Parameters

InnPower Corporation proposes to return the balances recorded in variance/deferral accounts through a volumetric rate rider and will follow the Board's guidance as provided in its Decision on the disposition of Regulatory Assets. As per the Board's letter issued on July 16, 2015 outlining details regarding the implementation of the transition to fully fixed charges for residential customers, Residential rates for Group 2 accounts are to be on a per customer basis. Table 9.5 below summarizes the proposed charge parameters by customer class.

2.9.4 Retail Service Charge

2	
3	Overview
4	
5	InnPower Corporation has recorded balances in Accounts 1518 and 1548. InnPower
6	Corporation attests that it has followed Article 490 of the Accounting Procedure Handbook. 9.4.1.
7	A. This account shall be used monthly to record the net of:
8	i) Revenues derived, including accruals, from the following services:
9	a. Establishing Service Agreements;
10	b. Distributor-Consolidated Billing; and
11	c. Retailer-Consolidated Billing.
12	AND
13	ii) the costs of entering into Service Agreements, and related contract administration,
14	monitoring, and other expenses necessary to maintain the contract, as well as the
15	incremental costs incurred to provide the services in (b) and (c) above, as applicable,
16	and the avoided costs credit arising from Retailer-Consolidated Billing, including
17	accruals.
18	With respect to Account 1548, APH Article 220 states:
19	1548 RCVASTR
20	A. This account shall be used monthly to record the net of:
21	i) Revenues derived, including accruals, from the Service Transaction Request services
22	and charged by the distributor, as prescribed, in the form of
23	a. Request fee;

- 24 b. Processing fee;
- 25 c. Information Request fee;
- 26 d. Default fee; and
- 27 e. Other Associated Costs fee;
- 28 AND

30 ii) The incremental cost of labour, internal information system maintenance costs, and 31 delivery costs related to the provision of the services associated with the above items.

32

29

Filed: November 28, 2016

DVA Audit Results

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Results of Audit of DVAs

InnPower Corporation has no DVA audit results to report for the 2013 – 2015 timeframe undertaken by the Audit and Performance Assessment department ("Audit") of the Ontario Energy Board (the "Board").

2.9.5 Disposition of Deferral and Variance Accounts

DVA Balances and Continuity Schedule

Global adjustment Table 9.9 below presents the list of deferral and variance accounts, with the proposed selection of balances for disposition. All account balances selected for disposition are as at December 31, 2015 being the most recent date the balances was subject to audit.

Board policy states: at the time of rebasing, all Account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline. In accordance with the above statement, InnPower Corporation proposes to dispose of all its balances listed in the table below.

The 2016_EDDVAR_Continuity_Schedule_CoS_v2 detailing each account is being filed in conjunction with this application.

Table 9.8: DVA Balances sought for Disposition

Account Description	USoA		Tota	al Claim
Group 1 Accounts				
LV Variance Account		1550	\$	412,573
Smart Metering Entity Charge		1551	-\$	10,343
RSVA -WMSC		1580	-\$	526,878
RSVA - Retail Tranmission		1584	-\$	5,075
RSVA- Retail Connection		1586	\$	25,446
RSVA Power (exl GA)		1588	-\$	329,267
RSVA - Glabal Adjustment		1589	\$	818,091
DVA Reg Balances (2012)		1595	\$	27,453
DVA Reg Balances (2013)		1595	\$	95,256
DVA Reg Balances (2015)		1595	\$	203,730
Sub Total (including 1589)			\$	710,988
Sub Total (excluding 1589)			-\$	107,104
Account Description	USoA		Tota	al Claim
Account Description Group 2 Accounts	USoA		Tota	al Claim
•	USoA	1508		11,926
Group 2 Accounts	USoA	1508 1518	\$	
Group 2 Accounts Deferred IFRS Transaction Costs	USoA		\$	11,926
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account	USoA		\$	11,926 61,824
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total	USoA		\$ \$	11,926 61,824
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total PILS & Tax Variance for 2006 - Sub	USoA	1518	\$ \$	11,926 61,824 73,749
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total PILS & Tax Variance for 2006 - Sub account HST/OVAT	USoA	1518	\$ \$ \$ \$	11,926 61,824 73,749 1,631
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total PILS & Tax Variance for 2006 - Sub account HST/OVAT Total Including 1592	USoA	1518 1592	\$ \$ \$ \$	11,926 61,824 73,749 1,631 75,380
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total PILS & Tax Variance for 2006 - Sub account HST/OVAT Total Including 1592 LRAM Account	USoA	1518 1592	\$ \$ \$ \$	11,926 61,824 73,749 1,631 75,380
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total PILS & Tax Variance for 2006 - Sub account HST/OVAT Total Including 1592 LRAM Account Group 1 & Group 2 Total (including 1562 & 1592)	USoA	1518 1592	\$ \$ \$ \$ \$	11,926 61,824 73,749 1,631 75,380 26,641
Group 2 Accounts Deferred IFRS Transaction Costs Retail Cost Variance Account Sub Total PILS & Tax Variance for 2006 - Sub account HST/OVAT Total Including 1592 LRAM Account Group 1 & Group 2 Total (including	USoA	1518 1592	\$ \$ \$ \$ \$	11,926 61,824 73,749 1,631 75,380 26,641

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2.9.5.1 Disposition of Global Adjustment

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InnPower Corporation confirms that it pro-rated the IESO Global Adjustment Charge into the RPP and non-RPP portions and that Global Adjustment is only being applied to customers that are non-RPP. InnPower Corporation maintains a database which splits the Global Adjustment between the amounts belonging to the RPP customers versus the amount belonging to the Non-RPP customers. This has been done in order to determine the portion belonging to the Account 1588 – RSVA – Power (excluding Global Adjustment) and Account 1589 – Power – Sub-account – Global Adjustment.

Filed: November 28, 2016

- The proration of the monthly Global Adjustment amount on the database is based on the RPP versus Non-RPP kWh quantities submitted on the monthly IESO settlement reports. This allows
- 3 for effective splitting of Account 1589 Global Adjustment variance account from the Account
- 4 1588 Cost of Power variance account.

5

6

Calculation of Rate Rider

7

8 InnPower Corporation notes that all relevant calculations are embedded in the 9 2016_EDDVAR_Continuity_Schedule_CoS OEB provided model.

10

- 11 The utility did not propose a billing determinant that is different than the OEB standards.
- 12 InnPower Corporation does not need to establish separate rate riders to recover the balances
- in the RSVAs from Market Participants ("MPs") who must not be allocated the RSVA account
- 14 balances related to charges for which the MPs settle directly with the IESO (e.g. wholesale
- 15 energy, wholesale market services).

16

- 17 InnPower Corporation is proposing to dispose of these balances over a period of 2 years. The 18 request for the two year period is to mitigate rate increases for our customers. The rate rider
- 19 calculations are calculated in the OEB's EDVARR model. The rate riders are reproduced at the
- 20 next page.

21

1 Table 9.9: Deferral and Variance Rate Riders (excluding Global Adjustment)

Please indicate the Rate Rider Recovery Period (in years)

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

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	149,932,101	\$ 465,277	0.0016	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$ 101,922	0.0016	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$ 177,552	0.5645	\$/kW
SENTINEL LIGHTING	kW	273	\$ 189	0.3458	\$/kW
STREET LIGHTING	kW	1,889	\$ 2,184	0.5782	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	\$ 1,019	0.0010	\$/kWh
		-	\$ -	-	
		•	\$ -	-	
		Ī	\$ -	-	
Total			\$ 748,144		

2 3

4 Table 9:10: Deferral and Variance Rate Riders (excluding Global Adjustment) - Non WMP

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

580	and	1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	149,932,101	-\$ 535,768	- 0.0018	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	-\$ 115,666	- 0.0018	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	-\$ 200,071	- 0.6361	\$/kW
SENTINEL LIGHTING	kW	273	-\$ 351	- 0.6430	\$/kW
STREET LIGHTING	kW	1,889	-\$ 2,393	- 0.6335	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	-\$ 1,895	- 0.0018	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 856,144		

5 6

7 Table 9.811: Global Adjustment

Rate Rider Calculation for RSVA - Power - Global Adjustment

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

Table 9.12: Group 2 Accounts

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Ва	lance of Group 2 Accounts	R	ate Rider for SVA - Power - Global Adjustment	
RESIDENTIAL	# of Customers	15,930	\$	62,577	\$	0.1637 per custom	ner per m
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$	13,510	44	0.0002 \$/kWh	
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$	23,368	44	0.0743 \$/kW	
SENTINEL LIGHTING	kW	273	\$	41	\$	0.0751 \$/kW	
STREET LIGHTING	kW	1,889	\$	279	\$	0.0740 \$/kW	
UNMETERED SCATTERED LOAD	kWh	530,367	\$	221	\$	0.0002 \$/kWh	
		-	\$	-	\$	-	
		-	\$	-	\$	-	
		-	\$	-	\$	-	
		-	\$	-	\$	-	
		-	\$	-	\$	-	
Total			\$	99,996			

2 3

1

4 Table 9.13: LRAM/VA Account 1568

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers		Balance of Account 1568	Rate Rider for Account 1568	
RESIDENTIAL	kWh	149,932,101	\$	24,353	0.0001	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$	9,362	0.0001	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$	3,119	0.0099	\$/kW
SENTINEL LIGHTING	kW	273	-\$	502	- 0.9190	\$/kW
STREET LIGHTING	kW	1,889	-\$	5,528	- 1.4636	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	-\$	4,162	- 0.0039	\$/kWh
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
Total			\$	26,642		

5 6

7

Other Rate Riders

8 On April 25, 2016, InnPower Corporation provided notice to the Board via letter (refer to 9 Appendix B) of a Z-Factor occurrence over the Easter Holiday. In lieu of filing a standalone Z-10 Factor application, InnPower Corporation therefore proposes an interim disposition of the estimated costs for the event with true up (confirmation of the numbers) in InnPower 12 Corporations 2018 IRM update when audited financial records are available. .

13 14

11

InnPower Corporation is requesting a 1 Year disposition on this proposed Rate Rider.

- 1 InnPower Corporation has prepared the rate rider based on the following costs associated with
- 2 this Z Factor event.

3

Table 9:14 Z Factor Costs

Deprecisation Expense						
Total Captial						Additional Expense
Addition by APH		Useful Life		Year 1 (half year)		(Annual)
1830		45	\$	610.98	\$	1,221.96
1835-2		60	\$	208.86	\$	417.72
1835-3		45	\$	468.13	\$	936.26
1845		40	\$	8.30	\$	16.60
1850		40	\$	59.81	\$	119.63
Eligible Depreciation	for Rat	e Rider	\$	1,356.08		
Z Factor Expense by	Cate	gory				
Labour	\$	88,064				
Material	\$	5,505				
Vehicles	\$	12,258				
Subcontractor	\$	168,862				
Expense Total	\$	274,689				
Z Factor Amount for Interim Recovery				276,045		

5 6

7

8 Causation

9 All estimated costs are directly associated with the outage event from March 24, 2016 – March 10 28, 2016 and are not included in 2016 rates.

11 12

Materiality

InnPower Corporations distribution revenue requirement for 2016 is \$7,590,696 (EB-2012-0139 Rebasing Application). As the revenue requirement is less than \$10 million the materiality threshold is \$50 K. Estimated costs are greater than the \$50 K threshold.

16

Prudence

- 2 Restoration of service for our customers and safety for our employees was our number one
- 3 priority, thus the recorded costs are associated with restoration of service and in InnPower
- 4 Corporations view prudent

5 6

1

Proposed Rate Rider

- 7 As the event occurred in 2016, InnPower Corporation has calculated the proposed Rate Rider
- 8 on the approved 2013 Billing Determinants and allocation to the rate classes.

9

10

Table 9.15: Proposed Z Factor Rate Riders based on 2013 Bill Determinants

12

11

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider for Deferral/Variance Accounts
Residential	kWh	155,528,870	\$ 187,075.74	0.0001
GS < 50	kWh	31,359,068	\$ 37,735.36	0.0001
GS > 50	kW	116,345	\$ 48,418	0.0347
Unmetered Scattered Load	kWh	562,039	\$ 663	0.0001
Sentinel Lights	kW	344	\$ 138	0.0334
Street Lighting	kW	4,924	\$ 2,015	0.0341
		-	\$ 276,045	•
Total		187,571,590	\$ 276,045	

13 14

15

2.9.6 Request for New Variance Account

17 18

19

- InnPower Corporation is requesting the following new accounts or sub-accounts in conjunction with this Exhibit:
- Account 1595 Sub Account 2016 Rate Rider for Disposition of Deferral/Variance
 Accounts (2016) Effective until December 31, 2018.
- Account 1595 Sub Account 2016 LRAMVA Rate Rider for Recovery of LRAM (2016)
 Effective until December 31, 2018.

InnPower Corporation EB-2016-0085 Exhibit 9 – Deferral and Variance Account Filed: November 28, 2016

- 1 InnPower Corporation will continue to monitor OEB directives and implement new accounts as
- 2 set out by the OEB and identified in the Accounting Procedures Handbook or other sources of
- 3 information as required complying with regulation.

List of Appendices

2

1

Α	Continuity schedule Group 1 and Group 2 DVA's
В	Notification of Major Outage Event March 24, 2016 – March 28, 2016

3

1 APPENDIX A: Continuity schedule Group 1 and Group 2 DVA's

2016 Deferral/Variance Account Workform

Version 2.6 unlock

Utility Name	Innpower Corporation
Service Territory	
Assigned EB Number	EB-2016-0085
Name of Contact and Title	Brenda L Pinke
Phone Number	705-431-6870 Ext 262
Email Address	brendap@innpower.ca
<u>General Notes</u> <u>Notes</u>	
Pale green cells represent input	cells.
Pale blue cells represent drop-de	own lists. The applicant should select the appropriate item from the drop-down l
White cells contain fixed values,	automatically generated values or formulae.

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

2016 Deferral/Variance Account Workform

						2	2010									2011					Г				2012									2013					_
Account Descriptions	Associat Number	Opening Principal Amounts as of Jan-1-02	Transactions' De (Condit) during		tion during Adjus	should be	Closing C Principal I Sentrated Am Dec 05-00 J	Opening Internit Inter nounts as of D Jan 5-00		general Intenti ultim Adjustments (2003 during 2000	Closing latered Amounts as of Dec-35-00	Opening Principal Assessments as all Jan-9-11	Transations' Debit / (Cordi) during 201	Brand-Appeared Disposition during 2011	Principal Adjustments' during 2011	Closine			Appeared Interest soldies Adjustments og 2011 dening 2011		Opening Principal Assessments as of Jan-2-52	Transactions' Debit/ (Credit) during 2012	Board Appeared Disposition during 2012	Principal Adjustments' during 2012	Closing	Opening Interest Interest Interests as of Dec- Jun 162		econd Internat Clin from Adjustments' Ar DEZ during 2012	A sharowa	Opening Principal Trans- laments as of (Cord Jan-1-13		Board-Appeared Expension during 2013	Principal Adjustments' during 2013	Principal Release in of As	Opening Interns In mounts as of Jan-1-13		d-Appeared Interest operation Adjustes using 2013 during 2	nd Closing Interest reds' America as of 2013 Dec-20-13	Opening Principal Assessed as of Jan-1-18
Group 1 Accounts																																							
1	1500 1501 1500 1500 1500 1500 1500 1500	-\$40,226 -\$40,000 -\$513,600 \$372,600 \$646,261 \$316,313	40 2 41 41 -2	HB 962 D6 988 H3,473 H7,209	\$118.047 -\$418.413 -\$409.761 \$413.106 \$400.568 \$400.567		50 -5214.556 -566.951 -5153,981 -588.496	422.771 429.534 \$71,522 41.739	-\$5,019 -\$4,040 \$3,972 \$13,842	\$2.000 \$22.000 \$33.550 \$22.005 \$4.720 \$77.462	\$2,819 \$7,363 \$1,764 \$0 \$0 \$0 \$0 \$0	\$179,081 \$179,081 \$0 \$0 \$0 \$0 \$0 \$0		\$206.797		-\$200, 124 -\$200, 154 -\$31, 164 -\$21, 165 -\$21, 265 -\$21 -\$2	41.013 50 44.201 43.201 52.819 52.802 41.704 50 50 50 50 50 50 50 50 50 50 50 50 50	-50.316 -5186 -52.730 -51.901 -53.909	\$022 \$03 -\$030 -\$1,056 \$3,227 -\$1,822 -\$18,0	\$2,316 \$3,60 \$4 \$4 \$4 \$4 \$5 \$4 \$5 \$4 \$5 \$4 \$5 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4 \$4	-\$365,728	- \$24,950 \$30,000 \$57,002 \$66,200 -\$70,007 \$120,300 \$8,405	-5046.962 536.869 -5113,472 -5117.209 -530.716		-\$11,222 5614,472 566,558 -581,552 -581,552 560,217 58,655 -47,952 -47,952 -52,655 -52	\$0 -\$1046 -\$3177 \$1,60 \$2,30 \$2,30 \$2 -\$60,02 -\$60,00 \$2 -\$60,00 -\$60,00 \$2 -\$0 -\$0 -\$0 -\$0 -\$0 -\$0 -\$0 -\$0 -\$	5800 - 5 42,364 - 9 54,020 - 2 5407 - 4 204,656 -510 -510 -510 -510 -510	0.507 4.207 1.300 2.301	\$300 \$0.371 \$640 \$2,000 \$4,000 \$7,000 \$1,000 \$2,000	-071.023 -001.072 -001.072 -001.072 -001.003 -00	\$1 63.002 \$3.004 \$12.400 \$302.600 \$302.600 \$400.600 \$400.600 \$400.600 \$400.600 \$400.600 \$100.	-501.054 -5291.162 -5207.24 -5203.599 -5203.519 -541.977 -57,183 -5203.600		\$123,723 \$0004 \$22,778 \$456,970 \$006,904 \$366,920 \$007,918 \$0 \$46,118 \$0 \$46,521 \$003,204 \$46,723 \$0 \$60,724 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$300 \$0 \$2,271 \$640 \$2,100 \$4,000 \$7,000 \$2,000 \$40,000 \$2	\$249 \$7,603 \$0 -\$418 \$0	\$1,872 45,966 \$714 41,989 45,052 \$16,132 -\$87,009	-\$1,000 \$1157 \$2,486 \$2,666 \$40,000 \$2,666 \$2,660 \$2,600 \$2,600 \$2,600 \$2,600 \$2,600 \$	
Group 1 Sub-Total (Including Account 1589 - Global Adjustment) Group 1 Sub-Total (Including Account 1589 - Global Adjustment) RSVR - Global Adjustment	1509	\$497,365 \$191,052 \$316,313	-50		\$602,064 \$524,547 \$107,517	90 90 90	-\$806,017 -\$1,006,018 \$178,081	\$34,429 \$20,927 \$13,502	\$7,353	944,655 S 927,213 S 917,442 S		-\$826,937 -\$1,005,018 \$179,081	-\$271,364 -\$713,361 -\$441,977	-\$134,696 -\$343,495 \$208,797			-\$217 \$1,067 -\$1,764	-\$12,102 -\$16,011 \$3,909	-\$574 -\$86,8 \$1,248 -\$86,8 -\$1,822	\$ 4100,040	-\$962,603 -\$1,374,864 \$411,261	-\$190,210 -\$213,450 \$120,260		\$0 \$0	-\$464,574 -\$1,036,791 \$560,217	-\$149,134 -\$153,081 \$3,947	\$60,000 -\$2 \$60,413 -\$11 -\$467 -\$	1,330 S0 8,808 S0 1,522 S0	-\$56,836 -\$63,860 \$7,022	-\$464,574 -\$1,006,791 -\$562,217	\$1,430,995 \$953,417 \$477,578	-\$22,504 -\$464,481 \$441,977	\$0 \$0 \$0	\$991,107 \$391,507 \$597,818	-\$56,636 -\$63,660 \$7,022	-\$113,744	-923,564 -929,476 \$16,132	\$0 -\$130,630 \$0 -\$130,130 \$0 -\$1,600	\$988,925 \$391,107 \$567,918
Group 2 Accounts																																							
10. Oher Resolation Assets - Sub-Accourt - Orderind FRG Transistor Cases Oher Regulatory Assets - Sub-Accourt - Foreneratic Disposition Engage Other Regulatory Assets - Sub-Accourt - Forencial Assistance Preparet and Recovery Variance— Omaria Cases Foreign Seath Art. Office Assistance Preparet and Recovery Carrying Chappet Chappet Chappet	1508 1508 1508	\$1.960	\$1	15.654			\$118.066	57	\$397		\$604	\$118.056 \$0	\$180,879			\$299.035 \$0	\$404 \$0	\$3,164		23.500 30	\$299.005 \$0 \$0 \$0	\$27.702			\$206.767 \$0 \$0 \$0	\$1.508 \$0 \$0 \$0	\$4.520		Secretary Solution So	\$00.767 \$0 \$0 \$0	-9173,101	\$9.549		\$144.007 \$0 \$0 \$0	\$0.000 \$0 \$0	\$4156	Selli	\$11.736 \$4 \$4	\$146.097 \$0 \$0 \$0
The Regulatory Assers - Sub-Account - Other * Parall Cours - Sub-Account - Other * Parall Cours - Sub-Account - Resail Make: Delivered District Resail Re	1508 1518 1525 1567 1572 1574	\$708		111.696			\$0 \$0 \$0	42.171			50 50 50 50	\$0 \$0 \$0	\$12.005			\$0 \$12.409 \$0 \$0 \$0 \$0	50 50 50 50 50			2	50 502-409 50 50 50 50	\$25.167			\$0 \$67.576 \$0 \$0 \$0 \$0	90	5636		\$0 -\$1,071 \$0 \$0 \$0 \$0	\$0 \$67.57% \$0 \$0 \$0 \$0 \$0	\$6.366	\$32,409		\$0 \$21.503 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0		41.071	92 9427 94 94 94 94 94 94	\$0 \$11,523 \$0 \$0 \$0 \$0
26 RSVA - One-time 26 Other Deferred Credits	1982 2425	\$77.900 -\$31,661		\$6,740 \$4,841			\$84,660 -\$34,522	\$8.627 -\$47	5549 -\$362			\$94,660 -\$36,522	-\$12,480 -\$59,531			\$71.190 -\$96,053		\$1,290 -\$637			\$71.180 -\$96,053	\$6,520			\$71,160 -\$100,573	\$10,566 -\$846	\$1.069 -\$560		\$11.615 -\$1,386	\$71.180 -\$102,673		\$71.180 -\$102,673		- - 20 50	\$11.615 -\$1,386	\$347	\$11,962 -\$1,986	- <u>u</u>	- <u>\$0</u> \$0
Group 2 Sub-Total		\$48,329	\$1	137,289	50	90	\$185,618	\$6,416	\$861	90 9	\$7,277	\$185,618	\$120,863	\$0	\$0	\$306,571	\$7,277	\$4,304	50	\$11,581	\$306,671	\$46,379	90	90	\$362,960	\$11,591	\$5,665	so so	\$17,246	\$362,960	-\$166,735	\$10,585	\$0	\$175,630	\$17,246	\$5,104	\$10,001	\$0 \$12,346	\$175,630
PILs and Tas Variance for 2009 and Subsequent Years 27 Inschildes sub-account and contra account below? PILs and Tas Variance for 2009 and Subsequent Years - Sub-Account HST/CWAT Input 28 Tax Credits (TICs)	1992 1992		4	014,870			\$0				50 50	\$0 -\$14,870	411,702			\$0 -\$49,632	50 50			2	\$0 -\$40,602				\$0 -\$48,632	20 20			\$0 \$0	\$0 -\$49,632			\$72,700	\$0 \$24,068	\$0 \$0			×	\$0 \$24,068
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$545.004	-69	88.819	\$602.064	50	-9656 189	\$40.845	\$10,370	B44.655 1	96.560	-8656.100	4194.173	-9134.698	50	-\$705,664	\$6.560	-57.798	4074 486.0	-507.530	4705.664	-\$166,621	-5692.239	50	-\$160,256	-\$137.553	\$74.401 -\$2	3.330 SO	-639.592	-\$160,256	\$1,264,260	-911.919	\$72.700	\$1.188.623	-539,510	-\$101.037	-\$19.949	50 -4127.286	\$1.188.629
29 LRAW Writeron Account	1968															50					50				50	50			50	90	\$30.207			\$30,207	50	\$74		\$74	\$30.207
Total including Account 1588		\$545,694	-\$9	88,819	\$692,064	50	-\$656,189	\$40,845	\$10,370	p44,655 1	94,560	-\$656,189	4194,173	-\$134,698	\$0	-\$705,664	\$6,560	-\$7,796	4014 400.0	-987,530	4705,664	-\$146,821	-\$682,239	90	-\$160,256	-\$137,553	\$74,601 -\$2	3,330 \$0	-\$39,592	-\$160,256	\$1,294,467	-911,919	\$72,700	\$1,218,830	-\$30,502	-\$100,963	-\$19,949	90 4127,210	\$1,218,830
The Review of Committee Co	1521 1522 1523 1524 1524 1525 1526 1526 1526 1525 1525 1525 1525	\$61.376	2				\$0 \$0 \$0 \$63,219 \$0 \$0	\$11.136	\$450		\$0 \$0 \$11584 \$0 \$1584	\$0 \$0 \$0 \$63,219 \$0 \$0 \$0 \$0	\$374.850			\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$11,584 \$0 \$0 \$0 \$0 \$0	\$005		\$12.500 \$12.500 \$12.500 \$12.500	\$0 \$0 \$200.860 \$0 \$0				50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$12.569 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1.112		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	54.64k -511k.987	\$71,664		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$14.401 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$13,682 \$0 \$0	\$593 \$2.369	\$12.074	20 20 20 20 20 20 20 20 20 20 20 20 20 2	20 20 20 30 30 20 214.66 30 20 214.32 30
FRS-CGAAP Transition PPBE Amounts Balance + Return Component [®] Accounting Changes Under CGAAP Salance + Return Component [®]	1575 1576																																	90 90					90 90

2016 Deferral/Variance Account Workform

					2044										2045								1046						
					2014										2015								2016		Projected Inte	rest on Dec-31-	-15 Balances	2.1.7 RRR	
Account Descriptions	Associal Number	Transactions' Debit/ (Credit) during 2016	Board-Appenie Disposition duri 2016	d Principal ing Adjustments' during 2016	Closing Principal Balance as of Dec-80-14		Interest Jan-1 to	Dispession .	Adjustments' As	ning bileast mounts as of Dec 33-14	Opening Principal Amounts as of Jan-1-13	Transations' Drink/ (Cordil) during 2005	Brand-Appeared Neposition during 2019	Principal Adjustments' during 2005	Closing Principal Educate accel Dec 83-08		niseral Jan-1 to		Adjustments' A			Disposition during 2016	Relation as of the 14.		Projected Interest from Jan 1, 2016 in December 31, 2026 on Dec 31 - 18 bulance adjusted for disposition during 2028 *	1, 2017 to April 33, 2017 on the 31-25 belone adjusted for	Total Claim	As of Dec 30-15	Variance REE vs. 2015 Release (Principal + Julioval)
Group 1 Accounts																													
LV Variance Account Smart Meering Entity Change Variance Account	1990	\$101.817			\$225,54		\$2.512 5106			\$1,453	\$205.540 \$4.386	\$203,490	\$123,723		\$405,297 -\$10,134	\$1.463 \$211	\$2,125	\$760 \$220		\$2,818	50	50	\$405,297		\$4.450 -\$111		\$412,673 -\$11,343	\$408.113	50
RSVA - Wholesale Market Service Charge	1590	56.164			4616.61	411.173	-65.611			-\$16,784	-5516.614	-5525,950	-5522.778		-5520,686	-\$16,794	-52,538	-\$18,858		-5464			-\$520,686	-5161	-95,728		-6129.879	4921.19	10
RSVA - Retail Transmission Network Charge	1594	-596,693					\$5.730			\$9.227	\$343.278	\$92.901	\$439.970		-93.791	\$9.227	-9504	\$9.965		-\$1,242			43.791	-51,242	-542		-65.075	46.00	io io
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586	-\$157,000 \$100,000			\$147,69		\$3,374			\$5,090	\$147,969	\$185,312	\$305,894		\$27,377	\$5,030	-\$1,109 \$1,400	\$6,153 \$5,035		-\$3,232 \$7,369			\$27,377		\$305 -40,660		\$25,444 -\$325,267	\$25,140	\$0
RSVA - Power nectualno usate Adultanenti RSVA - Global Adultanent	1589	\$160,230 \$440,210			\$1,041,03	41.507	36,070			\$11,604	\$1,041,003	\$263,626	\$597,818		\$809.851	\$1,560	\$5.000	\$7.291		\$2,366			-\$302.973 \$806.851				\$818,091		10 10
Disposition and Recovery/Refund of Regulatory Salances (2008)	1999				9	50				50	50				50	50				50			50		50		50	5	i in
Disposition and Recovery/Refund of Regulatory Salances (\$009)	1595	-6267					234			\$46.251	-\$40.365	\$267	-\$40.118		50	\$46,251	-5624	\$45.627		50			50		50		50	9	il s
Disposition and Recovery/Retund of Regulatory Statemens (8010) Disposition and Recovery/Retund of Regulatory Statemens (8011)	1995						410			-59.390	50 48,543		.60 (41		\$0 \$0	-\$9.390		-59 393		50			50	50	90		50	9	50
Disposition and Recovery/Refund of Regulatory Salances (0012)	1995	\$264,962					\$71.135			-538.204	\$61,748	\$2.445	48.363		\$64.193	-538,201	\$758	40.00		-\$27,446			\$64,193	437.446	\$700		\$27.453	\$26.76	10 10
Disposition and Recovery/Refund of Regulatory Salances (8013)	1995	\$211.714			\$148.98	-559,260	\$2.015			-557,245	\$148.961	\$117			\$149,099	-557.245	\$1763			-955.482			\$149,098	-655.482	\$1,640		\$15,254	\$80.610	il so
Disposition and Recovery/Refund of Regulatory Salances (0015)	1595									50	50	-\$1,108,824	-\$1,254,861		\$146.037	50	\$8.677	-\$47.410		\$56.007			\$146,037				\$203.730		so so
Disposition and Recovery/Retund of Resultatory Statences (2015)	1995				9	9 50				50	50				50	90				50			50	50	50		90	9	10
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1509	\$961,524 \$508,304 \$443,215	9	90 9 90 9 90 9	0 \$1,940,449 0 \$899,419 0 \$1,041,03	-\$138,128	\$96,301 \$90,301 \$6,070	\$0 \$0 \$0	\$0 \$0 \$0	-\$43,294 -\$47,947 \$4,563	\$1,940,449 \$899,416 \$1,041,093	-\$1,208,180 -\$1,572,816 \$363,636	\$0 -\$597,818 \$597,818	9 9 9	-\$75,582	-\$43,296 -\$47,947 \$4,540	\$14,960 \$9,877 \$5,083	\$1 -\$7,290 \$7,291	50 50 50	-\$28,325 -\$30,660 \$2,365	\$0 \$0 \$0	90 90 90		-\$30,690	\$8,044 -\$831 \$8,875	50 50 50	\$710,968 -\$107,103 \$818,091	\$702,86 -\$106,27 \$809,21	\$0
Group 2 Accounts																													
Other Requireon Assets - Sub-Account - Defended FRS Transition Costs	1508	A144.403			.014	911 739	5576			\$12.237	.6340	500			-5319	\$12.237	\$10			\$12.247			-5218	\$12.047	.00		911.000	\$11.92	40
Other Requistory Assets - Sub-Account - Incremental Capital Charges	1508				9	\$0				\$0	\$0				\$0	\$0				\$0			\$0	\$0	90		50	9	
Other Regulatory Assets - Sub-Account - Financial Assistance Psyment and Recovery Variance -																													I
Omario Clean Energy Benefit Act ⁴ Other Requistory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508				9	50				\$0	50				\$0	\$0				\$0			50	\$0	90		\$0	9	so so
Charass	1508									50	60				50	90				60			60		90		61		40
Other Requistory Assets - Sub-Account - Other *	1508					50				50	50				50	90				50			50	50	90		51		1 40
Retail Cost Variance Account - Retail	1518	\$10.790	5		\$49.319		\$601			\$1,222	\$48.318	\$11,011			\$59,329	\$1,222	\$620			\$1.842			\$59.329	\$1.842			\$61,824	\$61.17	10
Misc. Delivred Debits Board-Approved CDM Verlance Account	1525					90				90	50				\$0	\$0				90			\$0	- 50	90		\$1	9	\$0
Board-Approved Light Version Account Euro-Andrean Euert Come	1997					30				50	50				50	90				50			50 50		90		51		1 10
Deferred Rate Impact Amounts	1574				9	50				50	50				50	50				50			50		50		50	9	il so
RSVA- One-time Other Deferred Credits	1582 2425				-9	-60				-60	-60				-90	-90				-60			-40	-60	-60		-60	- 4	so so
Other Delenial Crisdis.	2625					30				30	50				30	90				90			50	30	30		91		30
Group 2 Sub-Total		-\$127,662		so s	\$47,676	\$12,349	\$1,110	\$0	50	\$13,459	\$47,978	\$11,033	\$0		\$59,011	\$13,459	\$600	\$0	50	\$14,089	\$0	90	\$68,011	\$14,089	\$640	90	\$73,748	\$73,10	so so
PLs and Tax Variance for 2006 and Subsequent Years. (excludes sub-account and comts account below)	1992				9	50				90	50				\$0	90				50			50	90	90		\$0	s	so so
PiLs and Tax Visitance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ECs)	1992	422.001			\$1.67	50				50	\$1,677	464			\$1.613	90				50			\$1,613	50	\$10		\$1,631	\$1.61	10
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$801.481			21,990,10	-\$127,286	\$97.461	50	50	-529.825	\$1,990,104	-61.198.211			\$791.880	429.625	\$15,590			-914,236	50	50	\$791,893	411200	\$8.711		\$796.367	\$777.65	
				-				_	_				_					-	_		_	_			i	_			_
LRAM Variance Account	1548	-\$12.26			\$17.69	\$74	5698			\$772	\$17.968	\$7.055			\$35,013	\$772	5591			\$1.963			\$25.013	\$1,363	\$275		\$26.641	\$26.36	in to
Total including Account 1568		\$799,200	2	so s	\$2,000,00	-\$127,212	\$98,159	\$0	50	-\$29,053	\$2,000,002	41,191,164	50		\$816,906	-\$29,053	\$16,171	\$1	50	-\$12,860	\$0	\$0	\$816,906	-\$12,883	\$8,966	90	\$813,009	\$804,02	so so
Renewable Generation Connection Capital Deferral Account	1691					90				50	60				90	90				50					90		61		40
Renewable Generation Connection CMMA Deferral Account	1532					50				50	50				50	20				50			50	50	50		20		10 10
Renewable Generation Connection Funding Adder Deferral Account	1533				9	50				50	50				\$0	90				50			50	50	50		90	9	i so
Smart Gild Capital Deferral Account Smart Gild OMBA Deferral Account	1534 1535				9	90				\$0	50				\$0 \$0	90				50			50		90		\$0	9	\$0
Smart Grid Funding Adder Defental Account	1536					90				50	50				50 50	20				50			50		90		50		10 10
Retail Cost Variance Account - STR	1548	\$13.267	,				\$272			\$573	\$27.738	-92,641			\$25.097	\$670	\$301			5974			\$25,097				\$26.247	\$25.97	so so
Smart Meer Capital and Recovery Offset Variance - Sub-Account - Capital ⁶	1555				9					\$0	\$0				\$0	\$0				\$0			\$0		90		\$1	S	so so
Smart Meer Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555				9	90				\$0	\$0				\$0	\$0				\$0			\$0		90		\$1	S	so so
Smart Meer Capital and Recovery Offset Variance - Sub-Account - Stranded Merer Costs ⁴	1555	-\$185.144			\$29,18	92,369	\$1,903			\$4,272	\$29.197	-679.906			-\$49,618	\$4.272	-9319			\$3,960			-549.618		-6546		-944,211	-545.60	\$0
Smart Meer OMBA Variance ⁶	1996				9	50				90	\$0				\$0	90				\$0			50	\$0	90		\$0	9	50 50
FRS-CGAAP Transition PPBE Amounts Balance + Return Component ⁴	1976										50				50								50				50	5	i so
Accounting Changes Under CGAAP Salance + Return Component*	1576										50				50								50				50		10

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

to lar accious resent, appareter, or CHB approved deposited in the country.

Please provide exploration for the same of appareter, if the appareter relates to previously CRB Approved disposed balances, please put App me accessor. The same of the appareter and the same of the accessor o

The Board Inquires that disposition of Account 1555 and Account 1556 shall require the use of separate rate index is the "Adjustments during 2515" that date calculation from the applicability Chapter 2 appendices. For Account 1575, please provide the value in cell F385 from the relevant Chapter 2 A Chapter 2 Appendia (i.e. 2-450 or 2-456).

notive proj. (SIGNA), Garana, Sanda (Signa), Sanda

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		

Ontario Energy Board

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)		# 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)	Class A Non- WMP Customers	Billed kWh for Non-RPP Customers LESS Class A Consumption	Billed kW for Non-RPP Customers LESS Class A Demand	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²	1595 Recovery Share Proportion (2012) ²	1595 Recovery Share Proportion (2013) ²	Share Proportion (2014) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
	kWh	15,930	149,932,101		9,605,850	-		-		149,932,101	-	0.0%			9,605,850							62.5%	62.5%	24,353
	kWh	1,052	32,368,433		5,875,712	-		-		32,368,433	-	0.0%			5,875,712							13.5%	13.5%	9,362 3,119
	kW	72	55,988,819	157,261	57,393,467	161,206		-	-	55,988,819	157,261	0.0%			57,393,467	161,206						23.4%	23.4%	3,119
	kW	161	98,320	273		47			-	98,320	273	0.0%			16,798	47						0.0%	0.0%	(502)
STREET LIGHTING	kW	3,030	669,627	1,889	715,028	2,017			-	669,627	1,889	0.0%			715,028	2,017						0.3%	0.3%	(5,528)
UNMETERED SCATTERED LOAD	kWh	74	530,367		33,980				-	530,367	-	0.0%			33,980									(4,162)
											-													
											-													
						-				-	-				-									
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Total		20.319	239,587,667	159,423	73,640,834	163,269	s -	-		239,587,667	159,423	0%	-		73,640,834	163,269	0%	0%	0%	0%	0%		100%	\$ 26,642

	13.5%
¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to	23.4%
customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562	0.0%
² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were	0.3%
Enter the percentage of the balance in account 1589 allocated to Class A customers. Distributors typically settle GA costs with	
Class A customers on the basis of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in 1589 should be	
allocated to a distributor's Class A customers.	0.2%

100% \$ 26,64 Balance as per Sheet 2 \$ 26,64

Ontario Energy Board

2016 Deferral/Variance Account Workform

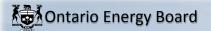
		Amounts from	Allocator	PESIDENTIAL	GENERAL SERVICE LESS		SENTINEL LIGHTING	STREET LIGHTING	UNMETERED SCATTERED																
		Sheet 2	Anocasos	RESIDENTIAL	THAN 50 KW	4,999 KW	SENTINEL LIGHTING	STREET LIGHTING	LOAD																
	1550		kWb	258,185	55,739	96,414	109	1.153	9/3	0	0	0	0	0	0	0			0			0	0	0	0
	1551			(9,700)	(641)	0	0		0	0	0	0	0	0	0	0	0		0	0		0	0	0	- 0
RSVA - Wholesale Market Service Charge	1580		kWh	(329,716)	(71,101)	(123,125)	(216)	(1,473)	(1,166)	0	0	0	0	0	٥		0		0	0		0	0		0
RSVA - Retail Transmission Network Change	1584		kWh	(3,170)	(888)	(1,100)	(2)	(14)	(11)	0	0	0	0	0	٥		0		0	0		0	0		0
RSVA - Retail Transmission Connection Charge	1586	25,446	kWh	15,924	3,435	5,946	10	71	56	0	0	0	0	0	٥		0		0	0		0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(329,267)	kWh kWh Non-RPP kWh	(206,053)	(44,464)	(76,946)	(135)	(220)	(729)	۰	٥	۰	0	٥	۰	۰	٥		0	0		0	0		0
RS/A - Gobal Adjustment	1589	818,091	Non-RPP kWh	106,713	65,275	637,596	197	7,943	377	0	0	0	0	0	0				0	0		0	0	0	0
	1595		%	0		0				0	0	0	0	0	0				0	0		0	0		0
	1595		%	- 0			0	- 0	0	0	0	0	0	0	0							0			
	1595		kWh %				0			0	0	0	0	0	0						_	0			
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595		74	17.180	3,709	6.415	- 11		61	0	0	0	0	0	0						_	0			0
Disposition and Recovery/Refund of Regulatory Balances (2012) Disposition and Recovery/Refund of Regulatory Balances (2013)	1555	27,463	kWh %	17,180	12,060	22,290	- 11		61	9	9	9	9	9	0	- 0			0		_	0			
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	202,720	ŝ	127.332	27.504	47,673	ő	611	ů.	0	ŏ	0	Ď.	0	0	- 0			0	0	_	-	0	0	ő
Total of Group 1 Accounts (excluding 1589)	1090	(107,103)		(70.491)	(13.74%	G2.51B	44670	000	(826)		•		•		Š						_	-	0		
		(100)		100,000		544.4	(1966)	1400)	(814)	•	•		•	•	•										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1506	11,926	kWh	7,463	1,611	2,787	5	33	26	0	0	0	0	0	0	0	0		0	0		0	0	0	
	1500	0	kWh	0	0	0	٥	0	0	0	0	0	0	0	0	0	0		0	0		0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0		0						٥			0				0			0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Actil Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1500			U	,	,								v	Ü			_			_			+	
Bernary Coming Charges	1500	0	kWh	0			0		0	0	0	0			0		0		0	0		0	0		0
	1506	0	2005	0	0	0	0		0	0	0	0	0	0	0				0	0		0	0		0
Ratal Cost Variance Account - Ratal	1518	61.824	kWh	36.669	0.352	14.447	2	173	137	ō	ò	ō	ō	ō	ō	-			0	0		0	ō	- 0	ō
Mar. Deferred Debits	1535	0	kWh	0		0	0			0	0	0	0	0	0				0	0		0	0	- 0	- 0
Retail Cost Variance Account - STR	1546	25.247	kWh	16.425	3.546	6.134	- 11	73	50	0	0	0	0	0	0				0	0		0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0				0	0		0	0	0	0
	1572		kWh	0	0	0	0	۰	0	0	0	0	0	0	0	0	0		0	0		0	0	0	- 0
Deferred Date Impact Amounts	1572	0	KWb	0							0	0	0	0	0	0	0		0	0		0			- 0
RSVA - One-time	1582	0	kWb	0	0	0	0	0	0	0	0	0	0	0	0				0	0		0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	۰	0	0	0	0	0	0	0	0	0		0	0		0	0	0	0
Total of Group 2 Accounts		22,556		62,577	13,510	23,360	41	279	221	•	•	0	0		0				0	0		0	0	0	
PiLs and Tax Variance for 2005 and Subsequent Years (seclades sub-account and contra account)	1592	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0		0	0	0	0
Pills and Tax Variance for 2006 and Subsequent Years -	1592	1,631	kWh	1,021	220	381	1	5	4	0	0	0	0	0	0	0	0		0	0		0	0	0	0
Total of Account 1562 and Account 1592		1,621		1.021	220	381					•		•	•	•				•		_	_			
		.,431		-,041																					
DAM Variance Account (Enter dellar amount for each class)	1560	25,641	1 1	24.353	9.362	3.119	(502)	(5.520)	(4.162)	0	0	0	0	0	0 1				0			0 1	0		0
(Account 1568 - total amount allocated to classes	m3	25,542										•	-							•					
Variano	20	(0)	7																						
			_																						
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		740,144		465,277	101,922	177,552	199	2,164	1,019	0	0	6	0	0	0				0	0		0	0	0	- 0
Total of Account 1500 and 1500 (not allocated to WMPs.		(056,144)		(535,768)	(115,666)	(200,071)	(351)	(2,393)	(1,895)	0	0	0	0	0	0				0			0	0	0	
Balance of Account 1589 Allocated to Non-WMPs	,	818,091		106,713	65,275	637,596	197	7,943	377	•	•	•	٠	٠	۰		۰		•	۰		•			
Balance of Account 1569 allocated to Class A Non-WMP Customers	12	0		0			0			0	0	0	0	0	0				0				0	-	- 0
Group 2 Accounts - Total balance allocated to each class		93.96		62.577	13,510	23.360		779	991										0			_			
				22,017	.2,310	,.00		-14		-	-	-	-		-	•			_				•		
	1575		kWh	0	0		0	0		0	0	0	0	0	0	0			0	0		0	0		
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	0	0	0		0		0	0	0	0	0	0	0			0	0	1	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		٥		0		•	•	•		•	•			0	۰	•	۰		0	0		0	0		
Account 1988 reference refruition by contensor and commention																									

Account 1589 reference calculation by customer and consumption

Account 1589 / Number of Customers 540.20

1589/total insh 50.0004

torPuez, 2017 SECHIA_D Controls (2 Sechia), 35-04-06 (30), 2011-23 lates 5-kinolates of federous



2016 Deferral/Variance Account Workform

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

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

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balanc (excluding 1589)	Deferral/Variance	
RESIDENTIAL	kWh	149,932,101	\$ 465,27	7 0.0016	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$ 101,92	2 0.0016	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$ 177,55	2 0.5645	\$/kW
SENTINEL LIGHTING	kW	273	\$ 18	9 0.3458	\$/kW
STREET LIGHTING	kW	1,889	\$ 2,18	4 0.5782	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	\$ 1,01	9 0.0010	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 748,14	4	

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balanc (excluding 1589	-	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	149,932,101	-\$ 535,76	86	- 0.0018	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	-\$ 115,66	66	- 0.0018	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	-\$ 200,07	71 .	- 0.6361	\$/kW
SENTINEL LIGHTING	kW	273	-\$ 35	51 -	- 0.6430	\$/kW
STREET LIGHTING	kW	1,889	-\$ 2,39	93 .	- 0.6335	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	-\$ 1,89	95 -	- 0.0018	\$/kWh
		-	\$ -		-	
		-	\$ -		-	
		-	\$ -		-	
Total			-\$ 856,14	14		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Balance of Account 1589 Allocated to Non-WMPs		1				1
Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	_	alance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	9,605,850	\$	106,713	0.0056	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	5,875,712	\$	65,275	0.0056	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	161,206	\$	637,596	1.9776	\$/kW
SENTINEL LIGHTING	kW	47	\$	187	1.9991	\$/kW
STREET LIGHTING	kW	2,017	\$	7,943	1.9695	\$/kW
UNMETERED SCATTERED LOAD	kWh	33,980	\$	377	0.0056	\$/kWh
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	
Total			\$	818,091		

Rate Rider Calculation for RSVA - Power - Global Adjustment - Class A Non-WMP Customers

Balance of Account 1589 allocated to Class A Non-WMP Customers

Dalance of Account 1909 allocated to Olass A Non-Wit	ii Oddioinoid				-
Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	-	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh		\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	-	\$ -	-	\$/kW
SENTINEL LIGHTING	kW	-	\$ -	-	\$/kW
STREET LIGHTING	kW	-	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kWh

	i	-	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
	•	\$ -	-
Total		\$ -	

Rate Rider Calculation for Group 2 Accounts

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

99,996

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

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

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers		Balance of Account 1568	Rate Rider for Account 1568		
RESIDENTIAL	kWh	149,932,101	\$	24,353	0.0001	\$/kWh	12176
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$	9,362	0.0001	\$/kWh	4681.1
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$	3,119	0.0099	\$/kW	1559.6
SENTINEL LIGHTING	kW	273	-\$	502	- 0.9190	\$/kW	-251.06
STREET LIGHTING	kW	1,889	-\$	5,528	- 1.4636	\$/kW	-2764
UNMETERED SCATTERED LOAD	kWh	530,367	-\$	4,162	- 0.0039	\$/kWh	#####
		-	\$	-	-		######
		-	\$	-	-		
		-	\$	-	-		
			2	_			

Total

Total

InnPower Corporation EB-2016-0085 Exhibit 9 – Deferral and Variance Account Filed: November 28, 2016

APPENDIX B: Notification of Major Outage Event March 24, 2016 – March 28, 2016



7251 Yonge St., Innisfil ON L9S 0J3 • 705-431-4321 • Fax 705-431-6872 • www.innpower.ca

April 25, 2016

Ms. Kirsten Walli Board Secretary Ontario Energy Board PO Box 2319 2300 Yonge Street Toronto, ON M4P 1E4

Dear Ms. Walli

Re:

InnPower Corporation Licence #ED-2002-0520

Notification of Major Outage Event March 24, 2016 – March 28, 2016

In accordance with the Chapter 3 Incentive Regulation Filing Requirements for Electricity Distribution Rate Applications issued July 25, 2014, and Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors issued on July 14, 2008, InnPower Corporation (IPC) provides notification to the Board of an extraordinary event which occurred in the March 24, 2016 to March 28, 2016 timeframe.

Over the Easter long weekend, IPC experienced a major ice storm that caused the worst outage recorded since the inception of Innisfil Hydro (now InnPower Corporation) in 1983. The outages started at approximately 8:30 p.m. on Thursday, March 24th and, in the ensuing hours, caused the loss of multiple sub-transmission feeders and much damage to our distribution system.

The extensive ice buildup on trees, poles and wires caused damage to our infrastructure which required the replacement of poles, switches and primary and secondary wires. These challenges were further augmented when Hydro One lost vital sub-transmission feeds at a critical time on Friday afternoon, which resulted in all of our customers, for the first time since the great blackout of 2003, losing power!

During the storm we sustained numerous expenses for repair and restoration; however, assets that required replacement were capitalized where possible.

Prompt efforts of our staff and contractors greatly helped with getting power restored to our customers in a timely manner. Immediately following the first outage, the Control Room was opened and with support from both our staff and contractors we commenced our patrolling, planning, and restoration work. An outage of this magnitude required a large amount of resources, and many InnPower employees and Contractors stepped up to the plate to help, working around-the-clock to process outages and repair damages. By the end of Saturday a majority of our primary infrastructure was repaired and through Sunday and Monday all damage outages that were logged in our system were cleared, including work in areas with restricted access due to heavy tree canopy.

IPC has provided an initial estimation of costs for the ice storm and intends to record the costs in Account 1572 "Extraordinary Event Costs".

Cost of Restoration:

Description	Hours	Cost
InnPower staff	1,109	\$ 154,510.00
- Vehicles		\$ 8,161.00
Lines Contractor (Riggs)	1,205	\$ 216,900.00
- Vehicles		\$ 36,045.00
Forestry Contractor	122	\$ 19,190.00
Hydro Vacuum Contractor	10	\$ 3,500.00
Recognition to Staff & Contractors: Belated Easter Lunch		\$ 1,585.00
Recognition to Staff & Contractors: "I Survived the Ice Storm – Innisfil 2016" T Shirts		\$ 1,250.00
Incidental continuing work		\$ 15,000.00
TOTAL (Estimate)		\$ 456,141.00
- Capital Cost (approximate)		\$ 80,000.00
- O&M Cost (approximate)		\$ 376,141.00

IPC has reviewed the Z-Factor Amount Eligibility Criteria and provides the following information:

Causation: all estimated costs are directly associated with the outage event from March 24, 2016 – March 28, 2016 and are not included in 2016 rates.

Materiality: IPC's distribution revenue requirement for 2016 is \$7,590,696 (EB-2012-0139 Rebasing Application). As the revenue requirement is less than \$10 million the materiality threshold is \$50 K. Estimated costs are greater than the \$50 K threshold.

Prudence: Restoration of service for our customers and safety for our employees was our number one priority, thus the recorded costs are prudent in InnPower's view.

If you have any questions, please do not hesitate to contact me.

Respectfully submitted,

Brenda L. Pinke,

Regulatory & Conservation Manager

(705)431-6870 Ext 262 brendap@innpower.com

BLP/Imc

c: Robert Lake, President and CEO

Laurie Ann Cooledge, CFO and Treasurer.