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.

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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 Internst ultim Adjustments g 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 ISIZ during 2012	A sharowa	Opening Principal Trans. Immunit 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 -5314.556 -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 \$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 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	5800 - 5 42,364 - 9 54,000 - 2 5407 - 4 194,656 -510 -510 -510 -510	0.507 4.207 1.300 2.301	\$300 \$0.371 \$640 \$2,000 \$4,000 \$7,000 \$60,000 \$00,000	-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 -\$67,757	-\$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 -\$213,361 -\$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 Respiratory Assets - Sub-Accourt - Foremental Confect Cases Oher Respiratory Assets - Sub-Accourt - Forematic Assistance Preparet and Resovery Variance— Omaria Cases Foreign Sealer Ass. Oher Respiratory Assets - Sub-Accourt - Forencial Assistance Preparet and Resovery Carrying 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 Solo	\$00.767 \$0 \$0 \$0	-9173,101	\$9.569		\$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		\$21.500 \$21.500 \$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			\$71,180 -\$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	-539,592	-\$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 1525 1526 1526 1526 1526 1526 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	\$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 Relence as of Dec-80-14		Interest Jan-1 to	Disposition .	Adjustments' As	ning bileast mounts as of Dec 33-14	Opening Principal Amounts as of Jan-1-13	Transations' Drink/ (Cordil) during 2005	Brand-Apperred 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 balance 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	\$6.164			4516.61	411.173	-65.611			-\$19,794	-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		-55.075	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		\$300		\$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	\$1,041,000	\$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 60		\$0 \$0	-\$9.390		-59 393		50			50	50	90		50	9	50
Disposition and Recovery/Refund of Regulatory Salances (0012)	1996	\$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	90				\$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.	265					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	1568	-\$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				9	90				\$0	50				\$0 \$0	90				50			50		90		\$0	9	1 50
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 ⁵	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.

Do not include interest, explanations; un ORB approved disponded in this column.

Please provide explanation for this man of the applications; in this column.

Application activities according to the applications of the applications and of almost 1, 2211 will require a variety of the applications of the applications of the applications and of almost 1, 2211 will require a variety of the applications of

The Board requires that disposition of Account 155% and Account 155% shall require the use of separate rate riders; in the "Adjustment during 2015" rate of sec causing to the result of the result in cell F3th from the relevant Chapter 2 A Chapter 2 Appendix (i.e. 2-60 or 2-66).

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 or 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 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)	1568 LRAM Variance Account Class Allocation (\$ amounts)
RESIDENTIAL	kWh	15,930	149,932,101		9,605,850					149,932,101		0.0%			9,605,850	•						62.5%	62.5%	24,353
GENERAL SERVICE LESS THAN 50 KW	kWh	1,052	32,368,433		5,875,712					32,368,433		0.0%			5,875,712	•						13.5%	13.5%	24,353 9,362 3,119
GENERAL SERVICE 50 TO 4,999 KW	kW	72	55,988,819	157,261		161,206		-		55,988,819	157,261	0.0%			57,393,467	161,206						23.4%	23.4%	3,119
SENTINEL LIGHTING	kW	161	98,320	273	16,798	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	1 -	20,319	239,587,667	159,423	73,640,834	163,269	\$ -	-		239,587,667	159,423	0%	-	-	73,640,834	163,269	0%	0%	0%	0%	0%		100%	\$ 26,642

For Account 1552, 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 1582

0.0%
Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were

0.3%
Figure the percentage of the balance in account 1589 allocated to Class A customers. Distributor's 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 class A customers.

100% \$ 26,64 Balance as per Sheet 2 \$ 26,6

Ontario Energy Board

2016 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE SO TO 4,999 KW	SENTINEL LIGHTING	STREET LIGHTING	UNMETERED SCATTERED														
LV Variance Account	4550	412.573	KWb	258,185	55,739	96.414	169	1.153	913	0	0	0	0	0	0		0	0	0	0	0	0	0
Smart Metering Entity Change Variance Account	1550 1551 1580	(92.343)	# of Customers	19,7020	(641)	0	0		0	ō	ō .	ō	ō	ō		- 0		ō	ō	ō	ō	- o	ō
RSVA - Wholesale Market Service Charge	1550	(526,878)	KWb	(329,716)	(71.101)	(123.125)	(216)	(1.473)	(1.166)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Change	1534	(5.025)	MAN	(3.176)	(600)	(4.486)	(2)	(140)	(88)	0	0	0	0	0	0	_	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Change	1555	25.646	KWb	15.924	3.431	5,946	10	71	56	0	0	0	0	0	0	_	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1555	(329,207)	kWh	(206,053)	(44.404)	(76,946)	(135)	1920)	(729)	ō	ō .	ō	ō	ō		- 0		ō	ō	ō	ō	- o	ō
	1589	818,091	Non-RPP kWh	106,713	65.275	637.596	187	7.943	277	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			%	0	0	0	0	۰	0	0	0	0	0	0	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh	0	0	0	0	۰	0	0	0	0	0	۰	0		0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0		0	0	0	0	0	0	0	0	0	٥	٥	0	0		0	0	0		0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	27,453	kWh	17,180	3,709	6,415	11	77	61	0	0	0	٥	٥	0	0		0	0	0		0	0
	1595	25,256	%	59,538	12,860	22,290	۰	286	0	0	•	0	٥	٥		۰	۰	0	0	0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	203,730	%	127,332	27,504	47,673	0	611	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(107,103)		(70,491)	(12,743)	(22,510)	(162)	(209)	(878)	0	0				۰			0					0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs		44 006	1000	7.463	1.611	2 787			~														
	1508	11,366	kavn	1,463	1,601	2,767	3								v v			0	- 0	- 0		- 0	0
	1506	0		U			0	0		0	0	0	0	0	0	0							
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Actili	1500	0	kWh	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrylon Charges	1500	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508		kWh				0		9		0	0	0	0	0	0		0	0	0	0	0	0
	1518	61,824	kWh	36,669	8,352	14,647	2	173	137	0	0	0	۰	0	0	0		0	0	0	0	0	0
	1525		kWh				0			0	0	0	0	0	0			0			0		
			kWh	16,425	3,546	6,134	11	73	50			0		0	٥	0		0	0		0	0	0
	1567		kWh				0		0		0	0		0	0	0		0	0	0	0	0	0
			kWh			٥	٥		0	0	٥	0	۰		۰			0			0		0
Deferred Rate Impact Amounts	1574						0		0		٥	0	0	0	0			0			0		
RSVA - One-time Other Deferred Credits	1582		kWb kWb	0	0		0		0	0	0	0	0	0	0			0			0		0
Other Deferred Credits Total of Group 2 Accounts	2425	29,396	KNYD	62 577	13.500	27.900			0	0	0	0	0	0	0	- 0					U	- 0	0
Total of Group 2 Accounts		21,356		62,577	13,510	23,368	41	279	221	9	•	•											
PILs and Tax Variance for 2006 and Subsequent Years	1592	0		0			0	0		0	0	0	0	0						0	0	0	0
(surfactes sub-account and costs account) PiLs and Tax Variance for 2006 and Subsequent Years -	1592	1.621	kWh	1.021	220	381			4										-		-	-	
Sub-Account HSTIPMAT local Tay Credits (ITCs) Total of Account 1592 and Account 1592		1,621		1,021	220	394	-									-			-		-	-	-
											•	• .	• .	• -		•							
DAM Variance Account (Enter dellar amount for each class)	1566	25,641		24,353	9,362	3,119	(502)	(5,528)	(4,162)	٥	٥	0	0	0	0	0		0	0	0	0	0	0
(Account 1555 - total amount allocated to classes: Variano		25,642	+																				
			4																				
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595		746,144		465,277	101,922	177,552	193	2,184	1,019	0	٠		•			-	٠						
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								
Balance of Account 1589 Allocated to Non-WWP		818,091		106,713	65,275	637,596	197	7,943	377	•	•	0	0	0				۰					
Balance of Account 1589 allocated to Class A Non-WMP Customers		0		0	٠	•	٥	۰	•	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		20,200		62,577	13,510	23,368	41	279	221	0	0	0	6	0	0								
IFRS-CGAAP Transition PPME Amounts Salance + Return Component	1575	-	kWh													_							
	1575	0	KNYD KNYD	- 0	0	0	3	- 0							v v			0	- 0	- 0		- 0	0
Accounting Changes Under CGAAP Balance + Return Component Total Balance Allocated to each class for Accounts 1575 and 1576	1576		enth.	- 0	9		, i		ă	ă.	ă	ř	č	ř	š			0	- 0	- 0		- 0	
								•			-											-	
Account 1589 reference calculation by customer and consumption																							

Account 1589 reference calculation by customer and consumption

Account 1589 / Number of Customers 540.26

1580hotel keth 50.0004

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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 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		

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 Oustorners				•
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

	ı	\$ -	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
	•	\$	-
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

26,642

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	#####
		-	\$	-	-		######
		-	\$	-	-		
		-	\$	-	-		
		-	\$	-	-		

Total

Total