






# 2017 Deferral/Variance Account Workform

Version 2.8

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

**General Notes**

**Notes**

-  Pale green cells represent input cells.
-  Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
-  White cells contain fixed values, automatically generated values or formulae.

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## 2017 Deferral/Variance Account Workform

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)	1588
RSVA - Global Adjustment	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>8</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>8</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>8</sup>	1595
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>	
<b>RSVA - Global Adjustment</b>	<b>1589</b>
<b>Group 2 Accounts</b>	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	
Ontario Clean Energy Benefit Act <sup>3</sup>	1508
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
<b>Group 2 Sub-Total</b>	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>	

Account Descriptions	Account Number
<b>LRAM Variance Account<sup>12</sup></b>	<b>1568</b>
<b>Total including Account 1568</b>	
Renewable Generation Connection Capital Deferral Account <sup>9</sup>	1531
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555
Smart Meter OM&A Variance <sup>9</sup>	1556
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576

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

<sup>1</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction in the appropriate column.

<sup>2</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved dispositions, please provide the OEB decision number.

<sup>3</sup> As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:  
"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011, account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the continuation of the current process.

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

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

<sup>6</sup> The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Ad 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in the relevant Chapter 2 Appendix 2-EB or 2-EC, respectively.

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed. In this case, leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

<sup>7</sup> If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 2016. If the LDC's rate year begins on May 1, 2017, the projected interest is recorded from January 1, 2016 to April 30, 2016 rate decision.

<sup>8</sup> Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed, do not include the respective balance in Account 1595 for disposition at this time.

<sup>9</sup> Per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

<sup>10</sup> When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude a separate account. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

<sup>11</sup> Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

<sup>12</sup> Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will be included in the continuity schedule.

# 2017 Deferral/Variance Account Workform

		<b>2010</b>									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions' Debit/ (Credit) during 2010	OEB-Approved Disposition during 2010	Principal Adjustments' during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2010	Interest Adjustments' during 2010	Closing Interest Amounts as of Dec-31-10
<b>Group 1 Accounts</b>											
LV Variance Account	1550		-\$261,987	\$119,047		-\$381,034	\$3,449	-\$1,402	\$3,060		-\$1,013
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$484,007	-\$248,962	-\$418,413		-\$314,556	-\$22,771	-\$5,019	-\$23,489		-\$4,301
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	-\$513,630	\$36,888	-\$409,791		-\$66,951	-\$29,534	-\$4,040	-\$29,753		-\$3,821
RSVA - Retail Transmission Connection Charge	1586	\$572,628	-\$113,473	\$613,136		-\$153,981	\$71,522	\$3,972	\$72,675		\$2,819
RSVA - Power (excluding Global Adjustment)	1588	\$649,281	-\$117,209	\$620,568		-\$88,496	-\$1,739	\$13,842	\$13,842		\$4,720
RSVA - Global Adjustment	1589	\$316,313	-\$30,715	\$107,517		\$178,081	\$13,502	\$2,156	\$17,442		-\$1,784
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595					\$0					\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$540,585	-\$735,458	\$632,064	\$0	-\$826,937	\$34,429	\$9,509	\$44,655	\$0	-\$717
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$224,272	-\$704,743	\$524,547	\$0	-\$1,005,018	\$20,927	\$7,353	\$27,213	\$0	\$1,067
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$316,313	-\$30,715	\$107,517	\$0	\$178,081	\$13,502	\$2,156	\$17,442	\$0	-\$1,784
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,362	\$116,694			\$118,056	\$7	\$397			\$404
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>7</sup>	1508										
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518	\$728	\$18,696			\$19,424	-\$2,171	\$77			-\$2,094
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548	\$51,376	\$11,843			\$63,219	\$11,134	\$450			\$11,584
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582	\$77,920	\$6,740			\$84,660	\$8,627	\$649			\$9,276
Other Deferred Credits	2425	-\$31,681	-\$4,841			-\$36,522	-\$47	-\$262			-\$309
<b>Group 2 Sub-Total</b>			\$149,132	\$0	\$0	\$248,837	\$17,550	\$1,311	\$0	\$0	\$18,861
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		-\$14,870			-\$14,870					\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$540,585	-\$601,196	\$632,064	\$0	-\$592,970	\$51,979	\$10,820	\$44,655	\$0	\$18,144

		2010									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions' Debit/ (Credit) during 2010	OEB-Approved Disposition during 2010	Principal Adjustments' during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2010	Interest Adjustments' during 2010	Closing Interest Amounts as of Dec-31-10
LRAM Variance Account <sup>12</sup>	1568					\$0					\$0
<b>Total Including Account 1568</b>			<b>-\$601,196</b>	<b>\$632,064</b>	<b>\$0</b>	<b>-\$592,970</b>	<b>\$51,979</b>	<b>\$10,820</b>	<b>\$44,655</b>	<b>\$0</b>	<b>\$18,144</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555					\$0					\$0
Smart Meter OM&A Variance <sup>8</sup>	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575										
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576										

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Do not include interest, adjustments, or OEB approved dispositions in this column.

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

As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable."

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

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the OEB's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Adjustments during 2015" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in cell F39 from Chapter 2 Appendix 2-EA. For Account 1576, please provide the value in cell H39 and G39 from the relevant Chapter 2 Appendix 2-EB or 2-EC, respectively.

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been approved for disposition in a previous decision. Report these account balances in the continuity schedule if this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 2016 on the December 31, 2015 balances adjusted for the disposed balances approved by the OEB in the 2016 rate decision. If the LDC's rate year begins on May 1, 2017, the projected interest is recorded from January 1, 2016 to April 30, 2017 on the December 31, 2015 balances adjusted for the disposed interest balances approved by the OEB in the 2016 rate decision.

Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed. Check the "Check to Dispose Account" checkbox if disposition is requested. If the recovery (or refund) period has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

Per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included in the DVA continuity schedule to be requested for disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate riders. Only input the Direct Benefits portion of the account balances in this continuity schedule.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude any amounts relating to CBR. The CBR amounts are to be entered separately in the Class A and Class B 1580 sub-accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will be calculated in the DVA continuity schedule.

# 2017 Deferral/Variance Account Workform

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions' Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments <sup>2</sup> during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2011	Interest Adjustments <sup>2</sup> during 2011	Closing Interest Amounts as of Dec-31-11
<b>Group 1 Accounts</b>											
LV Variance Account	1550	-\$381,034	-\$46,364	-\$162,267		-\$265,131	-\$1,013	-\$4,872	\$322		-\$6,207
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$314,556	-\$291,192	-\$65,594		-\$540,154	-\$4,301	-\$6,316	\$52		-\$10,669
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	-\$66,951	-\$20,724	-\$103,839		\$16,164	-\$3,821	-\$189	-\$833		-\$3,177
RSVA - Retail Transmission Connection Charge	1586	-\$153,981	-\$99,359	-\$40,508		-\$212,832	\$2,819	-\$2,733	-\$1,565		\$1,651
RSVA - Power (excluding Global Adjustment)	1588	-\$98,496	-\$248,519	\$28,713		-\$365,728	\$7,383	-\$1,901	\$3,272		\$2,210
RSVA - Global Adjustment	1589	\$178,081	\$441,977	\$208,797		\$411,261	-\$1,784	\$3,909	-\$1,822		\$3,947
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	\$0				\$0	\$0			-\$50,021	-\$50,021
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595	\$0	-\$7,183			-\$7,183	\$0			-\$86,888	-\$86,888
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$826,937	-\$271,364	-\$134,698	\$0	-\$963,603	-\$717	-\$12,102	-\$574	-\$136,889	-\$149,134
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$1,005,018	-\$713,341	-\$343,495	\$0	-\$1,374,864	\$1,067	-\$16,011	\$1,248	-\$136,889	-\$153,081
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$178,081	\$441,977	\$208,797	\$0	\$411,261	-\$1,784	\$3,909	-\$1,822	\$0	\$3,947
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$118,056	\$180,979			\$299,035	\$404	\$3,164			\$3,568
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -											
Ontario Clean Energy Benefit Act <sup>7</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$19,424	\$12,985			\$32,409	-\$2,094	\$387			-\$1,707
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$63,219	\$8,445			\$71,664	\$11,584	\$985			\$12,569
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$84,660	-\$13,480			\$71,180	\$9,276	\$1,290			\$10,566
Other Deferred Credits	2425	-\$36,522	-\$59,531			-\$96,053	-\$309	-\$537			-\$846
<b>Group 2 Sub-Total</b>		\$248,837	\$129,398	\$0	\$0	\$378,235	\$18,861	\$5,289	\$0	\$0	\$24,150
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$14,870	-\$33,762			-\$48,632	\$0				\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$592,970	-\$175,728	-\$134,698	\$0	-\$634,000	\$18,144	-\$6,813	-\$574	-\$136,889	-\$124,984

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions' Debit/(Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments' during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2011	Interest Adjustments' during 2011	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account <sup>12</sup>	1568	\$0				\$0	\$0				\$0
<b>Total Including Account 1568</b>		<b>-\$592,970</b>	<b>-\$175,728</b>	<b>-\$134,698</b>	<b>\$0</b>	<b>-\$634,000</b>	<b>\$18,144</b>	<b>-\$6,813</b>	<b>-\$574</b>	<b>-\$136,889</b>	<b>-\$124,984</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$0	\$376,850			\$376,850	\$0				\$0
Smart Meter OM&A Variance <sup>8</sup>	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576										

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

For RSA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

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

\*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act\* will be addressed through

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

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Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 2016 decision. If the LDC's rate year begins on May 1, 2017, the projected interest is recorded from January 1, 2016 to April 30, 2016 rate decision.

Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed but has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

Per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

When inputting balances in the continuity schedule, Account 1580 RSA - Wholesale Market Service Charge is to exclude accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will

# 2017 Deferral/Variance Account Workform

		2012											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments <sup>2</sup> during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments <sup>2</sup> during 2012	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan-1-13	Transactions' Debit/ (Credit) during 2013
<b>Group 1 Accounts</b>													
LV Variance Account	1550	-\$265,131	-\$24,959	-\$218,767		-\$71,323	-\$6,207	-\$2,278	-\$8,788	\$303	-\$71,323	\$148,682	
Smart Metering Entity Charge Variance Account	1551										\$0	\$9,064	
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$540,154	-\$340,280	-\$248,962		-\$631,472	-\$10,669	-\$8,209	-\$10,507	-\$8,371	-\$631,472	-\$182,498	
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580												
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580												
RSVA - Retail Transmission Network Charge	1584	\$16,164	\$57,082	\$36,898		\$36,358	-\$3,177	-\$480	-\$4,297	\$640	\$36,358	\$382,888	
RSVA - Retail Transmission Connection Charge	1586	-\$212,632	\$65,226	-\$113,473		-\$34,133	\$1,651	-\$2,364	\$1,393	-\$2,106	-\$34,133	\$240,688	
RSVA - Power (excluding Global Adjustment)	1588	-\$365,728	-\$70,987	-\$117,209		-\$319,506	\$2,210	-\$4,628	\$2,391	-\$4,809	-\$319,506	\$420,819	
RSVA - Global Adjustment	1589	\$411,261	\$120,240	-\$30,716		\$562,217	\$3,947	-\$447	-\$3,522	\$7,022	\$562,217	\$477,578	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	\$0	\$8,405			\$8,405	-\$50,021			\$96,656	\$46,635	\$8,405	-\$48,523
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595	-\$7,183				-\$7,183	-\$86,868	-\$141		-\$87,009	-\$7,183	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595	\$0	-\$7,937			-\$7,937	\$0	-\$9,143		-\$9,143	-\$7,937	-\$606	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595	\$0				\$0	\$0			\$0	\$0	-\$203,204	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595	\$0				\$0	\$0			\$0	\$0	\$186,127	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0	\$0			\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595	\$0				\$0	\$0			\$0	\$0		
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>													
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$963,603	-\$193,210	-\$692,239	\$0	-\$464,574	-\$149,134	\$68,966	-\$23,330	\$0	-\$56,838	-\$464,574	\$1,430,995
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$1,374,864	-\$313,450	-\$661,523	\$0	-\$1,026,791	-\$153,081	\$69,413	-\$19,808	\$0	-\$63,860	-\$1,026,791	\$953,417
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$411,261	\$120,240	-\$30,716	\$0	\$562,217	\$3,947	-\$447	-\$3,522	\$0	\$7,022	\$562,217	\$477,578
<b>Group 2 Accounts</b>													
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$299,035	\$27,732			\$326,767	\$3,568	\$4,520			\$8,088	\$326,767	-\$173,101
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -													
Ontario Clean Energy Benefit Act <sup>7</sup>	1508	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$0				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$32,409	\$25,167			\$57,576	-\$1,707	\$636			-\$1,071	\$57,576	\$6,366
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - STR	1548	\$71,664	\$7,843			\$79,507	\$12,569	\$1,113			\$13,682	\$79,507	\$6,648
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0	
RSVA - One-time	1582	\$71,180				\$71,180	\$10,566	\$1,049			\$11,615	\$71,180	
Other Deferred Credits	2425	-\$96,053	-\$6,520			-\$102,573	-\$846	-\$540			-\$1,386	-\$102,573	
<b>Group 2 Sub-Total</b>		\$378,235	\$54,222	\$0	\$0	\$432,457	\$24,150	\$6,778	\$0	\$0	\$30,928	\$432,457	-\$160,087
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$48,632				-\$48,632	\$0				\$0	-\$48,632	
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$634,000	-\$138,988	-\$692,239	\$0	-\$80,749	-\$124,984	\$75,744	-\$23,330	\$0	-\$25,910	-\$80,749	\$1,270,908



		2012											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments' during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments' during 2012	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan-1-13	Transactions' Debit / (Credit) during 2013
LRAM Variance Account <sup>12</sup>	1568	\$0				\$0	\$0				\$0	\$0	\$30,207
<b>Total Including Account 1568</b>		<b>-\$634,000</b>	<b>-\$138,988</b>	<b>-\$692,239</b>	<b>\$0</b>	<b>-\$80,749</b>	<b>-\$124,984</b>	<b>\$75,744</b>	<b>-\$23,330</b>	<b>\$0</b>	<b>-\$25,910</b>	<b>-\$80,749</b>	<b>\$1,301,115</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532	\$0				\$0	\$0				\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$376,850	-\$42,532			\$334,318	\$0				\$334,318	-\$119,987	
Smart Meter OM&A Variance <sup>8</sup>	1556	\$0				\$0	\$0				\$0	\$0	
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557												
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575	\$0				\$0					\$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576					\$0					\$0		

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

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

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

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

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Ad 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in relevant Chapter 2 Appendix 2-EB or 2-EC, respectively.

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

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Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed but has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

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When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

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Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will



Account Descriptions	Account Number	2013							2014					
		OEB-Approved Disposition during 2013	Principal Adjustments <sup>2</sup> during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments <sup>2</sup> during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions <sup>1</sup> Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>2</sup> during 2014	Closing Principal Balance as of Dec-31-14
LRAM Variance Account <sup>12</sup>	1568			\$30,207	\$0	\$74			\$74	\$30,207	-\$12,249			\$17,958
<b>Total Including Account 1568</b>		\$59,745	\$72,700	\$1,233,321	-\$25,910	-\$100,370	\$631	\$0	-\$126,911	\$1,233,321	\$802,479	\$0	\$0	\$2,035,800
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532			\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535			\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555			\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555			\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555			\$214,331	\$0	\$2,369			\$2,369	\$214,331	-\$185,144			\$29,187
Smart Meter OM&A Variance <sup>8</sup>	1556			\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557									\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575			\$0						\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576			\$0						\$0				\$0

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactional column.

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# 2017 Deferral/Variance Account Workform

Account Descriptions	Account Number						2015							
		Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments <sup>2</sup> during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions <sup>1</sup> Debit/(Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>2</sup> during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015
<b>Group 1 Accounts</b>														
LV Variance Account	1550	-\$1,059	\$2,512			\$1,453	\$225,540	\$303,480	\$123,723		\$405,297	\$1,453	\$2,125	\$760
Smart Metering Entity Charge Variance Account	1551	\$105	\$106			\$211	\$4,386	-\$5,456	\$9,064		-\$10,134	\$211	-\$71	\$238
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$11,173	-\$5,611			-\$16,784	-\$516,614			-\$516,614	-\$16,784			
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580													
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580						\$0			\$0				
RSVA - Retail Transmission Network Charge	1584	\$3,497	\$5,730			\$9,227	\$343,278	\$92,901	\$439,970		-\$3,791	\$9,227	-\$904	\$9,965
RSVA - Retail Transmission Connection Charge	1586	\$1,656	\$3,374			\$5,030	\$147,959	\$185,312	\$305,694		\$27,377	\$5,030	-\$1,100	\$6,163
RSVA - Power (excluding Global Adjustment)	1588	\$492	\$11,112			\$11,604	\$533,066	-\$516,208	\$349,831	-\$148,378	-\$481,351	\$11,604	\$1,400	\$5,635
RSVA - Global Adjustment	1589	-\$1,507	\$6,070			\$4,563	\$1,041,033	\$363,636	\$597,818		\$806,851	\$4,563	\$5,083	\$7,281
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	\$46,217	\$34			\$46,251	-\$40,385	\$267	-\$40,118		\$0	\$46,251	-\$624	\$45,627
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595	\$0				\$0	\$0				\$0			
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595	-\$9,264	-\$126			-\$9,390	-\$8,543		-\$8,543		\$0	-\$9,390		-\$9,390
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595	-\$109,339	\$71,135			-\$38,204	\$61,748	\$2,445		\$4,170	\$68,363	-\$38,204	\$758	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595	-\$59,260	\$2,015			-\$57,245	\$148,981	\$117			\$149,098	-\$57,245	\$1,763	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0	\$0				\$0			
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595	\$0				\$0	\$0	-\$1,108,824	-\$1,254,861		\$146,037	\$0	\$8,677	-\$47,410
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>														
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$139,635	\$96,351	\$0	\$0	-\$43,284	\$1,940,449	-\$1,209,180	\$0	-\$144,208	\$587,061	-\$43,284	\$14,960	\$1
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$138,128	\$90,281	\$0	\$0	-\$47,847	\$899,416	-\$1,572,816	-\$597,818	-\$144,208	-\$219,790	-\$47,847	\$9,877	-\$7,280
<b>RSVA - Global Adjustment</b>	<b>1589</b>	-\$1,507	\$6,070	\$0	\$0	\$4,563	\$1,041,033	\$363,636	\$597,818	\$0	\$806,851	\$4,563	\$5,083	\$7,281
<b>Group 2 Accounts</b>														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$11,728	\$509			\$12,237	-\$340	\$22			-\$318	\$12,237	\$10	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -														
Ontario Clean Energy Benefit Act <sup>7</sup>	1508	\$0				\$0	\$0				\$0			
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$0				\$0	\$0	\$2,565			\$2,565			
Retail Cost Variance Account - Retail	1518	\$621	\$601			\$1,222	\$48,318	\$11,011			\$59,329	\$1,222	\$620	
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			
Retail Cost Variance Account - STR	1548	\$301	\$272			\$573	\$27,738	-\$2,641			\$25,097	\$573	\$301	
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0			
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0			
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0			
RSVA - One-time	1582	-\$0				-\$0	-\$0				-\$0			
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			
<b>Group 2 Sub-Total</b>		\$12,650	\$1,382	\$0	\$0	\$14,032	\$75,716	\$10,957	\$0	\$0	\$86,673	\$14,032	\$931	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$1,677	-\$64			\$1,613			
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$126,985	\$97,733	\$0	\$0	-\$29,252	\$2,017,842	-\$1,198,287	\$0	-\$144,208	\$675,347	-\$29,252	\$15,891	\$1

Account Descriptions	Account Number	2015												
		Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments <sup>2</sup> during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions' Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>2</sup> during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015
LRAM Variance Account <sup>12</sup>	1568	\$74	\$698			\$772	\$17,958	\$7,055		\$25,013	\$772	\$581		
<b>Total Including Account 1568</b>		<b>-\$126,911</b>	<b>\$98,431</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$28,480</b>	<b>\$2,035,800</b>	<b>-\$1,191,232</b>	<b>\$0</b>	<b>-\$144,208</b>	<b>\$700,360</b>	<b>-\$28,480</b>	<b>\$16,472</b>	<b>\$1</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0			\$0	\$0			
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532	\$0				\$0	\$0			\$0	\$0			
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0			\$0	\$0			
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0			\$0	\$0			
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0			\$0	\$0			
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0			\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555	\$0				\$0	\$0			\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	\$0				\$0	\$0			\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$2,369	\$1,903			\$4,272	\$29,187	-\$78,805		-\$49,618	\$4,272	-\$319		
Smart Meter OM&A Variance <sup>8</sup>	1556	\$0				\$0	\$0			\$0	\$0			
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557	\$0				\$0	\$0			\$0	\$0			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575						\$0			\$0				
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576						\$0			\$0				

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

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

\*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2015 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act\* will be addressed through

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

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

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Ad 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in relevant Chapter 2 Appendix 2-EB or 2-EC, respectively.

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 2016 decision. If the LDC's rate year begins on May 1, 2017, the projected interest is recorded from January 1, 2016 to April 30, 2016 rate decision.

Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed but has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

Per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will

# 2017 Deferral/Variance Account Workform

If you have a Class A customer, 1580 Sub-account CBR Class B through a rate rider calculated outside the model (if significant).

If you have only Class B customers, the balance applicable to Class A allocated and disposed with Account 1580 when the check box below is unchecked. See note 10 below.

Please click if you have one or more Class A customers.

Account Descriptions	Account Number	2016						Projected Interest on Dec-31-1		Total Interest
		Interest Adjustments <sup>2</sup> during 2015	Closing Interest Amounts as of Dec-31-15	Principal Disposition during 2016 - instructed by OEB	Interest Disposition during 2016 - instructed by OEB	Closing Principal Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Closing Interest Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>7</sup>	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>7</sup>	
<b>Group 1 Accounts</b>										
LV Variance Account	1550		\$2,818	\$101,817	\$1,907	\$303,480	\$911	\$3,338		\$4,249
Smart Metering Entity Charge Variance Account	1551		-\$98	-\$4,677		-\$5,457	-\$15	-\$60		-\$75
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580		-\$16,784			-\$516,614	-\$16,784	-\$5,683		-\$22,467
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580		\$0			\$0	\$0	\$0		\$0
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580		\$16,320	\$6,164	\$2,148	-\$10,236	\$14,172	-\$113		\$14,059
RSVA - Retail Transmission Network Charge	1584		-\$1,242	-\$96,692	-\$1,891	\$92,901	\$649	\$1,022		\$1,671
RSVA - Retail Transmission Connection Charge	1586		-\$2,232	-\$157,935	-\$3,006	\$185,312	\$774	\$2,038		\$2,812
RSVA - Power (excluding Global Adjustment)	1588		\$7,369	\$183,234	\$8,154	-\$664,585	-\$785	-\$7,310		-\$8,095
RSVA - Global Adjustment	1589		\$2,365	\$443,215	\$2,567	\$363,636	-\$202	\$4,000		\$3,798
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595		\$0	-\$267	\$622	\$267	-\$622	\$3		-\$619
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595		\$0			\$0	\$0	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595		\$0			\$0	\$0	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595		-\$37,446	\$61,748	-\$37,469	\$6,615	\$23	\$73		\$96
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595		-\$55,482	\$148,981	-\$55,468	\$117	-\$14	\$1		-\$13
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595		\$0	\$1,254,861	-\$1,254,861	-\$1,254,861	\$1,254,861	-\$13,803		\$1,241,058
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595		\$56,087	\$0		\$146,037	\$56,087	\$1,606		\$57,693
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>										
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	-\$28,325	\$1,940,449	-\$1,337,380	-\$1,353,388	\$1,309,055	-\$14,887	\$0	\$1,294,168
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	-\$30,690	\$1,497,234	-\$1,339,947	-\$1,717,024	\$1,309,257	-\$18,887	\$0	\$1,290,370
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$0	\$2,365	\$443,215	\$2,567	\$363,636	-\$202	\$4,000	\$0	\$3,798
<b>Group 2 Accounts</b>										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$12,247			-\$318	\$12,247			\$12,247
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$0			\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -										
Ontario Clean Energy Benefit Act <sup>7</sup>	1508		\$0			\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508		\$0			\$2,565	\$0			\$0
Retail Cost Variance Account - Retail	1518		\$1,842			\$59,329	\$1,842			\$1,842
Misc. Deferred Debits	1525		\$0			\$0	\$0			\$0
Retail Cost Variance Account - STR	1548		\$874			\$25,097	\$874	\$276		\$1,150
Board-Approved CDM Variance Account	1567		\$0			\$0	\$0			\$0
Extra-Ordinary Event Costs	1572		\$0			\$0	\$0			\$0
Deferred Rate Impact Amounts	1574		\$0			\$0	\$0			\$0
RSVA - One-time	1582		-\$0			-\$0	-\$0			-\$0
Other Deferred Credits	2425		\$0			\$0	\$0			\$0
<b>Group 2 Sub-Total</b>		\$0	\$14,963	\$0	\$0	\$86,673	\$14,963	\$276	\$0	\$15,239
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0			\$0	\$0			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$0			\$1,613	\$0			\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$0	-\$13,362	\$1,940,449	-\$1,337,380	-\$1,265,102	\$1,324,018	-\$14,611	\$0	\$1,309,407

Account Descriptions	Account Number	2016					Projected Interest on Dec-31-1		Total Interest	
		Interest Adjustments <sup>2</sup> during 2015	Closing Interest Amounts as of Dec-31-15	Principal Disposition during 2016 - instructed by OEB	Interest Disposition during 2016 - instructed by OEB	Closing Principal Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Closing Interest Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>7</sup>		Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>7</sup>
LRAM Variance Account <sup>12</sup>	1568		\$1,353	\$0		\$25,013	\$1,353		\$1,353	
<b>Total Including Account 1568</b>		\$0	<b>-\$12,009</b>	\$1,940,449	<b>-\$1,337,380</b>	<b>-\$1,240,089</b>	\$1,325,371	<b>-\$14,611</b>	\$0	\$1,310,760
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531		\$0			\$0	\$0		\$0	
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532		\$0			\$0	\$0		\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0			\$0	\$0		\$0	
Smart Grid Capital Deferral Account	1534		\$0			\$0	\$0		\$0	
Smart Grid OM&A Deferral Account	1535		\$0			\$0	\$0		\$0	
Smart Grid Funding Adder Deferral Account	1536		\$0			\$0	\$0		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555		\$0			\$0	\$0		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555		\$0			\$0	\$0		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555		\$3,953	\$0		<b>-\$49,618</b>	\$3,953	\$0	\$3,953	
Smart Meter OM&A Variance <sup>8</sup>	1556		\$0			\$0	\$0		\$0	
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557		\$0			\$0	\$0		\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575					\$0				
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576					\$0				

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

For RSA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

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

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2016 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through

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

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

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Ad 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in relevant Chapter 2 Appendix 2-EB or 2-EC, respectively.

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 2016 decision. If the LDC's rate year begins on May 1, 2017, the projected interest is recorded from January 1, 2016 to April 30, 2016 rate decision.

Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed but has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

Per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

When inputting balances in the continuity schedule, Account 1580 RSA - Wholesale Market Service Charge is to exclude accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will

# 2017 Deferral/Variance Account Workform

should be disposed

Issue B will be slow is left

## 5 Balances 2.1.7 RRR

Account Descriptions	Account Number	Total Claim	As of Dec 31-15	Variance RRR vs. 2015 Balance (Principal + Interest)
<b>Group 1 Accounts</b>				
LV Variance Account	1550	\$307,729.28	\$408,115	\$0
Smart Metering Entity Charge Variance Account	1551	-\$5,532.03	-\$10,232	-\$0
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$539,080.75	-\$521,150	\$12,248
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580	\$0.00		\$0
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580	\$3,623.40	\$0	-\$12,248
RSVA - Retail Transmission Network Charge	1584	\$94,571.91	-\$5,032	\$1
RSVA - Retail Transmission Connection Charge	1586	\$188,124.43	\$25,144	-\$1
RSVA - Power (excluding Global Adjustment)	1588	-\$672,680.44	-\$325,605	\$148,377
RSVA - Global Adjustment	1589	\$367,434.00	\$809,217	\$1
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	-\$352.06		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595	\$6,710.77	\$30,917	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>8</sup>	1595	\$104.29	\$93,616	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>8</sup>	1595	-\$13,803.47		\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>8</sup>	1595	\$203,730.41	\$202,124	\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>				
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$59,220.27	\$707,114	\$148,378
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$426,654.26	-\$102,103	\$148,377
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$367,434.00	\$809,217	\$1
<b>Group 2 Accounts</b>				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$11,929.00	\$14,492	\$2,563
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>7</sup>	1508	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$2,565.07		-\$2,565
Retail Cost Variance Account - Retail	1518	\$61,171.00	\$61,171	\$0
Misc. Deferred Debits	1525	\$0.00		\$0
Retail Cost Variance Account - STR	1548	\$26,247.00	\$25,971	\$0
Board-Approved CDM Variance Account	1567	\$0.00		\$0
Extra-Ordinary Event Costs	1572	\$0.00		\$0
Deferred Rate Impact Amounts	1574	\$0.00		\$0
RSVA - One-time	1582	-\$0.44		\$0
Other Deferred Credits	2425	\$0.00		\$0
<b>Group 2 Sub-Total</b>		\$101,911.63	\$101,635	-\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0.00		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$1,613.00	\$1,613	\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$44,304.36	\$810,362	\$148,377



		5 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Total Claim	As of Dec 31-15	Variance RRR vs. 2015 Balance (Principal + Interest)
LRAM Variance Account <sup>12</sup>	1568	\$26,366.00	\$26,367	\$1
<b>Total Including Account 1568</b>		<b>\$70,670.36</b>	<b>\$836,729</b>	<b>\$148,378</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532	\$0.00		\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0.00		\$0
Smart Grid Capital Deferral Account	1534	\$0.00		\$0
Smart Grid OM&A Deferral Account	1535	\$0.00		\$0
Smart Grid Funding Adder Deferral Account	1536	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>3</sup>	1555	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	-\$45,665.00	-\$45,665	-\$0
Smart Meter OM&A Variance <sup>8</sup>	1556	\$0.00		\$0
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557	\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575	<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576	<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00	\$0

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactional column.

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

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2016 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through

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

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

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Ad 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in relevant Chapter 2 Appendix 2-EB or 2-EC, respectively.

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

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Include Account 1595 as part of Group 1 accounts for review and disposition if the recovery (or refund) period has been completed but has not been completed, do not include the respective balance in Account 1595 for disposition at this time.

Per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

When inputting balances in the continuity schedule, Account 1580 RSVA - Wholesale Market Service Charge is to exclude accounts. Only Class B amounts are to be disposed. Class A amounts are not to be disposed.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will

## 2017 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2015 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ 0.48	Rounding
Smart Metering Entity Charge Variance Account	1551	\$ (0.22)	Rounding
RSVA - Wholesale Market Service Charge10	1580	\$ 12,247.91	due to breakout accounts for 1580
Variance WMS – Sub-account CBR Class B10	1580	\$ (12,248.00)	due to breakout accounts for 1580
RSVA - Retail Transmission Network Charge	1584	\$ 0.76	Rounding
RSVA - Retail Transmission Connection Charge	1586	\$ (0.67)	Rounding
RSVA - Power (excluding Global Adjustment)	1588	\$ 148,376.75	RPP 2016 1st quarter reconciliation adjustment for 2015 balances
RSVA - Global Adjustment	1589	\$ 0.83	Rounding
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 2,563.45	Energy East contract pursuant to EB-2013-0398 dated June 13, 2014.
Other Regulatory Assets - Sub-Account - Other 4	1508	\$ (2,565.07)	Energy East contract pursuant to EB-2013-0398 dated June 13, 2014.
Retail Cost Variance Account - Retail	1518	\$ 0.35	Rounding
Retail Cost Variance Account - STR	1548	\$ 0.25	Rounding
RSVA - One-time	1582	\$ 0.44	Rounding
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ 0.23	Rounding
LRAM Variance Account12	1568	\$ 0.54	Rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs5	1555	\$ (0.29)	Rounding

# 2017 Deferral/Variance Account Workform

If a Class B customer switched into Class A during the 2015 rate year, click this check box:

Identify the total consumption for former Class B customers prior to becoming Class A customers (i.e. Jan 1. to June 30, 2015) in column Q.

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

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Estimated Metered kW for Non-RPP Customers		Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Metered kWh for any Class A Customers in 2015 (partial or full year) (if applicable) <sup>1</sup>
RESIDENTIAL	kWh	15,459	149,174,008		8,950,440	-				149,174,008	-	
GENERAL SERVICE < 50 KW	kWh	1,042	32,869,504		5,587,816	-				32,869,504	-	
GENERAL SERVICE > 50 KW TO 4,999 KW	kW	76	56,130,544	155,585	53,885,322	149,362				56,130,544	155,585	
SENTINEL LIGHTING	kW	164	104,785	291	18,766	47				104,785	291	
STREET LIGHTING	kW	2,918	546,843	1,558	-	-				546,843	1,558	
UNMETERED SCATTERED LOAD	kWh	74	463,258		27,795	-				463,258	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
<b>Total</b>		<b>19,733</b>	<b>239,288,942</b>	<b>157,434</b>	<b>68,468,140</b>	<b>149,409</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>239,288,942</b>	<b>157,434</b>	<b>-</b>

<sup>1</sup>For new Class A customers (who became Class A in 2015), add their consumption only related to July to December period.

<sup>2</sup>Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>3</sup>The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.



# 2017 Deferral/Variance Account Work

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	307,729	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(5,532)	# of Customers						
RSVA - Wholesale Market Service Charge	1580	(535,257)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	94,572	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	186,124	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(672,680)	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	367,434	Non-RPP kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(352)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	6,711	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	104	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(13,803)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	203,730	%	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(426,654)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	11,929	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	2,565	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	61,171	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	26,247	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	(0)	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>101,912</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	26,366		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
<b>Variance</b>		<b>26,366</b>							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1596 and 1595)</b>		<b>786,245</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(1,207,938)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>367,434</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>101,912</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 reference calculation by customer and consumption</b>									
Account 1589 / Number of Customers		\$18.62							
1589/total kwh		\$0.0015							



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	149,174,008	\$ 491,153	0.0016	\$/kWh
GENERAL SERVICE < 50 KW	kWh	32,869,504	\$ 107,626	0.0016	\$/kWh
GENERAL SERVICE > 50 KW TO 4,999 K	kW	155,585	\$ 184,080	0.5916	\$/kW
SENTINEL LIGHTING	kW	291	\$ 274	0.4703	\$/kW
STREET LIGHTING	kW	1,558	\$ 1,923	0.6171	\$/kW
UNMETERED SCATTERED LOAD	kWh	463,258	\$ 1,189	0.0013	\$/kWh
	kW	-	\$ -	-	\$/kW
	kW	-	\$ -	-	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 786,245</b>		

**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	149,174,008	-\$ 753,035	0.0025	\$/kWh
GENERAL SERVICE < 50 KW	kWh	32,869,504	-\$ 165,926	0.0025	\$/kWh
GENERAL SERVICE > 50 KW TO 4,999 K	kW	155,585	-\$ 283,349	0.9106	\$/kW
SENTINEL LIGHTING	kW	291	-\$ 529	0.9086	\$/kW
STREET LIGHTING	kW	1,558	-\$ 2,760	0.8861	\$/kW
UNMETERED SCATTERED LOAD	kWh	463,258	-\$ 2,339	0.0025	\$/kWh
	kW	-	\$ -	-	\$/kW
	kW	-	\$ -	-	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
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		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>-\$ 1,207,938</b>		

**Rate Rider Calculation for RSVA - Power - Global Adjustment**

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	8,950,440	\$ 48,033	0.0027	\$/kWh
GENERAL SERVICE < 50 KW	kWh	5,587,816	\$ 29,987	0.0027	\$/kWh
GENERAL SERVICE > 50 KW TO 4,999 KW	kWh	53,885,322	\$ 289,175	0.0027	\$/kWh
SENTINEL LIGHTING	kWh	16,766	\$ 90	0.0027	\$/kWh
STREET LIGHTING	kWh	-	\$ -	-	\$/kWh
UNMETERED SCATTERED LOAD	kWh	27,795	\$ 149	0.0027	\$/kWh
	kWh	-	\$ -	-	\$/kWh
	kWh	-	\$ -	-	\$/kWh
	kWh	-	\$ -	-	\$/kWh
	kWh	-	\$ -	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			\$ 367,434		

Rate riders for Global Adjustment basis of kWh

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	# of Customers	15,459	\$ 63,532	\$ 0.17	per customer per month
GENERAL SERVICE < 50 KW	kWh	32,869,504	\$ 13,999	\$ 0.0002	\$/kWh
GENERAL SERVICE > 50 KW TO 4,999 KW	kW	155,585	\$ 23,906	\$ 0.0768	\$/kW
SENTINEL LIGHTING	kW	291	\$ 45	\$ 0.0767	\$/kW
STREET LIGHTING	kW	1,558	\$ 233	\$ 0.0748	\$/kW
UNMETERED SCATTERED LOAD	kWh	463,258	\$ 197	\$ 0.0002	\$/kWh
	# of Customers	-	\$ -	\$ -	per customer per month
	# of Customers	-	\$ -	\$ -	per customer per month
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
<b>Total</b>			\$ 101,912		

As per regard distribution group 2 ac