




2017 Deferral/Variance Account Workform

Version 2.8


Utility Name	InnPower Corporation
Service Territory	
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General Notes

Notes

 Pale green cells represent input cells.

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

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

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2017 Deferral/Variance Account Workform

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ¹⁰	1580
Variance WMS – Sub-account CBR Class A ¹⁰	1580
Variance WMS – Sub-account CBR Class B ¹⁰	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) ⁸	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment	1589
Group 2 Accounts	
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 ³	1508
Other Regulatory Assets - Sub-Account - Other ⁴	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
Group 2 Sub-Total	
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
Total of Group 1 and Group 2 Accounts (including 1592)	

Account Descriptions	Account Number
LRAM Variance Account¹²	1568
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account ⁹	1531
Renewable Generation Connection OM&A Deferral Account ⁹	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 ⁵	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555
Smart Meter OM&A Variance ⁹	1556
Meter Cost Deferral Account (MIST Meters) ¹¹	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁸	1575
Accounting Changes Under CGAAP Balance + Return Component ⁶	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.

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

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved dispositions, please provide the explanation.

³ 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.

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

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

⁶ The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Additional Information" section of the rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in the "Additional Information" section of the rate rider calculation from the applicable Chapter 2 appendices. For Account 1576, please provide the value in the "Additional Information" section of the rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please provide the value in the "Additional Information" section of the rate rider calculation from the applicable Chapter 2 appendices. For Account 1576, please provide the value in the "Additional Information" section of the rate rider calculation from the applicable Chapter 2 appendices.

⁷ If the LDC's rate year begins on January 1, 2017, the projected interest is recorded from January 1, 2016 to December 31, 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, 2016 rate decision.

⁸ 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.

⁹ 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.

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

¹¹ 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.

¹² Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will be calculated from the LRAMVA model.

2017 Deferral/Variance Account Workform

		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
Group 1 Accounts											
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 ¹⁰	1580	-\$484,007	-\$248,962	-\$418,413		-\$314,556	-\$22,771	-\$5,019	-\$23,489		-\$4,301
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	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	\$4,720		\$7,383
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) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595					\$0					\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$540,585	-\$735,458	\$632,064	\$0	-\$826,937	\$34,429	\$9,509	\$44,655	\$0	-\$717
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$224,272	-\$704,743	\$524,547	\$0	-\$1,005,018	\$20,927	\$7,353	\$27,213	\$0	\$1,067
RSVA - Global Adjustment	1589	\$316,313	-\$30,715	\$107,517	\$0	\$178,081	\$13,502	\$2,156	\$17,442	\$0	-\$1,784
Group 2 Accounts											
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 ⁹	1508										
Other Regulatory Assets - Sub-Account - Other ⁴	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
Group 2 Sub-Total			\$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
Total of Group 1 and Group 2 Accounts (including 1592)		\$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 ¹²	1568					\$0					\$0
Total including Account 1568			-\$601,196	\$632,064	\$0	-\$592,970	\$51,979	\$10,820	\$44,655	\$0	\$18,144
Renewable Generation Connection Capital Deferral Account ⁹	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account ⁹	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 ³	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555					\$0					\$0
Smart Meter OM&A Variance ⁹	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575										
Accounting Changes Under CGAAP Balance + Return Component ⁶	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 RSA 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 RSA - 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 ¹ Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments ² 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 ² during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
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 ¹⁰	1580	-\$314,556	-\$291,192	-\$65,594		-\$540,154	-\$4,301	-\$6,316	\$52		-\$10,669
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	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	-\$88,496	-\$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) ⁸	1595	\$0				\$0	\$0			-\$50,021	-\$50,021
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	\$0	-\$7,183			-\$7,183	\$0			-\$86,868	-\$86,868
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$826,937	-\$271,364	-\$134,698	\$0	-\$963,603	-\$717	-\$12,102	-\$574	-\$136,889	-\$149,134
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,005,018	-\$713,341	-\$343,495	\$0	-\$1,374,864	\$1,067	-\$16,011	\$1,248	-\$136,889	-\$153,081
RSVA - Global Adjustment	1589	\$178,081	\$441,977	\$208,797	\$0	\$411,261	-\$1,784	\$3,909	-\$1,822	\$0	\$3,947
Group 2 Accounts											
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 ⁹	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	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
Group 2 Sub-Total		\$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
Total of Group 1 and Group 2 Accounts (including 1592)		-\$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 ¹ Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments ² 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 ² during 2011	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account ¹²	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$592,970	-\$175,728	-\$134,698	\$0	-\$634,000	\$18,144	-\$6,813	-\$574	-\$136,889	-\$124,984
Renewable Generation Connection Capital Deferral Account ⁹	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁹	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 ³	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	\$376,850			\$376,850	\$0				\$0
Smart Meter OM&A Variance ⁹	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576										

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 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 dispositions, please refer to the OEB decision. 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, to account for Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the OEB decision.

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 Accounts. 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 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.

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.

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.

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.

When inputting balances in the continuity schedule, Account 1580 RSA - Wholesale Market Service Charge is to be excluded from the continuity schedule. 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' 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
Group 1 Accounts													
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 ¹⁰	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 ¹⁰	1580												
Variance WMS – Sub-account CBR Class B ¹⁰	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	\$240,668
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) ⁸	1595	\$0	\$8,405			\$8,405	-\$50,021	\$96,656			\$46,635	\$8,405	-\$48,523
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	-\$7,183				-\$7,183	-\$86,868	-\$141			-\$87,009	-\$7,183	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$0	-\$7,937			-\$7,937	\$0	-\$9,143			-\$9,143	-\$7,937	-\$606
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$0				\$0	\$0				\$0	\$0	-\$203,204
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$0				\$0	\$0				\$0	\$0	\$186,127
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0				\$0	\$0	
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>													
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$963,603	-\$193,210	-\$692,239	\$0	-\$464,574	-\$149,134	\$68,966	-\$23,330	\$0	-\$56,838	-\$464,574	\$1,430,995
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$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
RSVA - Global Adjustment	1589	\$411,261	\$120,240	-\$30,716	\$0	\$562,217	\$3,947	-\$447	-\$3,522	\$0	\$7,022	\$562,217	\$477,578
Group 2 Accounts													
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 ⁹	1508	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	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	
Group 2 Sub-Total		\$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	
Total of Group 1 and Group 2 Accounts (including 1592)		-\$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 ¹²	1568	\$0				\$0	\$0				\$0	\$0	\$30,207
Total including Account 1568		-\$634,000	-\$138,988	-\$692,239	\$0	-\$80,749	-\$124,984	\$75,744	-\$23,330	\$0	-\$25,910	-\$80,749	\$1,301,115
Renewable Generation Connection Capital Deferral Account ⁹	1531	\$0				\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account ⁹	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 ³	1555	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$376,850	-\$42,532			\$334,318	\$0				\$0	\$334,318	-\$119,987
Smart Meter OM&A Variance ⁹	1556	\$0				\$0	\$0				\$0	\$0	
Meter Cost Deferral Account (MIST Meters) ¹¹	1557												
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0				\$0						\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576					\$0						\$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 transaction column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved dispositions 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, 2012 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the continuation of the current process.

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

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account 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 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 continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

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, 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 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 a separate account. 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 be calculated based on the LRAMVA balance.

2017 Deferral/Variance Account Workform

2013										2014				
Account Descriptions	Account Number	OEB-Approved Disposition during 2013	Principal Adjustments ² 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 ² during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions ¹ Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14
Group 1 Accounts														
LV Variance Account	1550	-\$46,364		\$123,723	\$303	\$310	\$1,672		-\$1,059	\$123,723	\$101,817			\$225,540
Smart Metering Entity Charge Variance Account	1551			\$9,064	\$0	\$105			\$105	\$9,064	-\$4,678			\$4,386
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$291,192		-\$522,778	-\$8,371	-\$8,671	-\$5,869		-\$11,173	-\$522,778	\$6,164			-\$516,614
Variance WMS – Sub-account CBR Class A ¹⁰	1580													
Variance WMS – Sub-account CBR Class B ¹⁰	1580													
RSVA - Retail Transmission Network Charge	1584	-\$20,724		\$439,970	\$640	\$3,571	\$714		\$3,497	\$439,970	-\$96,692			\$343,278
RSVA - Retail Transmission Connection Charge	1586	-\$99,359		\$305,894	-\$2,106	\$2,073	-\$1,689		\$1,656	\$305,894	-\$157,935			\$147,959
RSVA - Power (excluding Global Adjustment)	1588	-\$248,519		\$349,832	-\$4,809	\$249	-\$5,052		\$492	\$349,832	\$183,234			\$533,066
RSVA - Global Adjustment	1589	\$441,977		\$597,818	\$7,022	\$7,603	\$16,132		-\$1,507	\$597,818	\$443,215			\$1,041,033
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595			-\$40,118	\$46,635	-\$418			\$46,217	-\$40,118	-\$267			-\$40,385
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	-\$7,183		\$0	-\$87,009	\$0	-\$87,009		\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595			-\$8,543	-\$9,143	-\$121			-\$9,264	-\$8,543				-\$8,543
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595			-\$203,204	\$0	-\$109,339			-\$109,339	-\$203,204	\$264,952			\$61,748
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$248,860		-\$62,733	\$0	-\$1,503	\$57,757		-\$59,260	-\$62,733	\$211,714			\$148,981
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595			\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595			\$0	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$22,504	\$0	\$988,925	-\$56,838	-\$106,141	-\$23,344	\$0	-\$139,635	\$988,925	\$951,524	\$0	\$0	\$1,940,449
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$464,481	\$0	\$391,107	-\$63,860	-\$113,744	-\$39,476	\$0	-\$138,128	\$391,107	\$508,309	\$0	\$0	\$899,416
RSVA - Global Adjustment	1589	\$441,977	\$0	\$597,818	\$7,022	\$7,603	\$16,132	\$0	-\$1,507	\$597,818	\$443,215	\$0	\$0	\$1,041,033
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$9,569		\$144,097	\$8,088	\$4,136	\$496		\$11,728	\$144,097	-\$144,437			-\$340
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 ⁹	1508			\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$32,409		\$31,533	-\$1,071	\$621	-\$1,071		\$621	\$31,533	\$16,785			\$48,318
Misc. Deferred Debits	1525			\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$71,664		\$14,491	\$13,682	\$593	\$13,974		\$301	\$14,491	\$13,247			\$27,738
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		-\$0	\$11,615	\$347	\$11,962		-\$0	-\$0				-\$0
Other Deferred Credits	2425	-\$102,573		\$0	-\$1,386		-\$1,386		\$0	\$0				\$0
Group 2 Sub-Total		\$82,249	\$0	\$190,121	\$30,928	\$5,697	\$23,975	\$0	\$12,650	\$190,121	-\$114,405	\$0	\$0	\$75,716
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		\$72,700	\$24,068	\$0				\$0	\$24,068	-\$22,391			\$1,677
Total of Group 1 and Group 2 Accounts (including 1592)		\$59,745	\$72,700	\$1,203,114	-\$25,910	-\$100,444	\$631	\$0	-\$126,985	\$1,203,114	\$814,728	\$0	\$0	\$2,017,842

2013										2014				
Account Descriptions	Account Number	OEB-Approved Disposition during 2013	Principal Adjustments ² 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 ² during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions ¹ Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14
LRAM Variance Account ¹²	1568			\$30,207	\$0	\$74			\$74	\$30,207	-\$12,249			\$17,958
Total including Account 1568		\$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 ⁹	1531			\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁹	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 ³	1555			\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555			\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			\$214,331	\$0	\$2,369			\$2,369	\$214,331	-\$185,144			\$29,187
Smart Meter OM&A Variance ⁹	1556			\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557									\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575			\$0						\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	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 transaction 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, 2011, account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the continuation of the current process.

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

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account 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 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 continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

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, 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 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 a separate account. 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 be calculated from the LRAMVA model.

2017 Deferral/Variance Account Workform

							2015							
Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments ² during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions ¹ Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments ² 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
Group 1 Accounts														
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 ¹⁰	1580	-\$11,173	-\$5,611			-\$16,784	-\$516,614				-\$516,614	-\$16,784		
Variance WMS – Sub-account CBR Class A ¹⁰	1580						\$0				\$0			
Variance WMS – Sub-account CBR Class B ¹⁰	1580						\$0	-\$526,850	-\$522,778		-\$4,072	\$0	-\$2,538	-\$18,858
RSVA - Retail Transmission Network Charge	1584	\$3,497	\$5,730			\$9,227	\$343,278	\$92,901	\$439,970		-\$3,791	\$9,227	-\$504	\$9,965
RSVA - Retail Transmission Connection Charge	1586	\$1,656	\$3,374			\$5,030	\$147,959	\$185,312	\$305,894		\$27,377	\$5,030	-\$1,109	\$6,153
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) ⁸	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) ⁸	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	-\$9,264	-\$126			-\$9,390	-\$8,543		-\$8,543		\$0	-\$9,390		-\$9,390
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	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) ⁸	1595	-\$59,260	\$2,015			-\$57,245	\$148,981	\$117			\$149,098	-\$57,245	\$1,763	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595					\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0				\$0	\$0	-\$1,108,824	-\$1,254,861		\$146,037	\$0	\$8,677	-\$47,410
Not to be disposed of unless rate rider has expired and balance has been audited														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$139,635	\$96,351	\$0	\$0	-\$43,284	\$1,940,449	-\$1,209,180	\$0	-\$144,208	\$587,061	-\$43,284	\$14,960	\$1
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$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
RSVA - Global Adjustment	1589	-\$1,507	\$6,070	\$0	\$0	\$4,563	\$1,041,033	\$363,636	\$597,818	\$0	\$806,851	\$4,563	\$5,083	\$7,281
Group 2 Accounts														
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	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -														
Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0	\$2,565			\$2,565	\$0		
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	\$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	\$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	-\$0				-\$0	-\$0				-\$0	-\$0		
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0		
Group 2 Sub-Total		\$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	\$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	\$0		
Total of Group 1 and Group 2 Accounts (including 1592)		-\$126,985	\$97,733	\$0	\$0	-\$29,252	\$2,017,842	-\$1,198,287	\$0	-\$144,208	\$675,347	-\$29,252	\$15,891	\$1

							2015							
Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments ² during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions ¹ Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments ² 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 ¹²	1568	\$74	\$698			\$772	\$17,958	\$7,055			\$25,013	\$772	\$581	
Total including Account 1568		-\$126,911	\$98,431	\$0	\$0	-\$28,480	\$2,035,800	-\$1,191,232	\$0	-\$144,208	\$700,360	-\$28,480	\$16,472	\$1
Renewable Generation Connection Capital Deferral Account ⁹	1531	\$0				\$0	\$0				\$0	\$0		
Renewable Generation Connection OM&A Deferral Account ⁹	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 ³	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$2,369	\$1,903			\$4,272	\$29,187	-\$78,805			-\$49,618	\$4,272	-\$319	
Smart Meter OM&A Variance ⁹	1556	\$0				\$0	\$0				\$0	\$0		
Meter Cost Deferral Account (MIST Meters) ¹¹	1557	\$0				\$0	\$0				\$0	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575						\$0				\$0			
Accounting Changes Under CGAAP Balance + Return Component ⁶	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 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, 2015, account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the continuation of the current process.

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

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account 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 "Addition of New Rate Riders" section of the 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 continuity schedule, "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, 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 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 be included in the continuity schedule.

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.

		2016						Projected Interest on Dec-31-1		
Account Descriptions	Account Number	Interest Adjustments ² 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 ⁷	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 ⁷	Total Interest
Group 1 Accounts										
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	-\$83	-\$5,457	-\$15	-\$60		-\$75
RSVA - Wholesale Market Service Charge ¹⁰	1580		-\$16,784			-\$516,614	-\$16,784	-\$5,683		-\$22,467
Variance WMS – Sub-account CBR Class A ¹⁰	1580		\$0			\$0	\$0	\$0		\$0
Variance WMS – Sub-account CBR Class B ¹⁰	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) ⁸	1595		\$0	-\$267	\$622	\$267	-\$622	\$3		-\$619
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595		\$0			\$0	\$0	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595		\$0			\$0	\$0	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595		-\$37,446	\$61,748	-\$37,469	\$6,615	\$23	\$73		\$96
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595		-\$55,482	\$148,981	-\$55,468	\$117	-\$14	\$1		-\$13
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	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) ⁸	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>										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$28,325	\$1,940,449	-\$1,337,380	-\$1,353,388	\$1,309,055	-\$14,887	\$0	\$1,294,168
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$30,690	\$1,497,234	-\$1,339,947	-\$1,717,024	\$1,309,257	-\$18,887	\$0	\$1,290,370
RSVA - Global Adjustment	1589	\$0	\$2,365	\$443,215	\$2,567	\$363,636	-\$202	\$4,000	\$0	\$3,798
Group 2 Accounts										
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 ⁹	1508		\$0			\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Other ⁴	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
Group 2 Sub-Total		\$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
Total of Group 1 and Group 2 Accounts (including 1592)		\$0	-\$13,362	\$1,940,449	-\$1,337,380	-\$1,265,102	\$1,324,018	-\$14,611	\$0	\$1,309,407

		2016					Projected Interest on Dec-31-1			
Account Descriptions	Account Number	Interest Adjustments ² 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 ⁷	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 ⁷	Total Interest
LRAM Variance Account ¹²	1568		\$1,353	\$0		\$25,013	\$1,353			\$1,353
Total including Account 1568		\$0	-\$12,009	\$1,940,449	-\$1,337,380	-\$1,240,089	\$1,325,371	-\$14,611	\$0	\$1,310,760
Renewable Generation Connection Capital Deferral Account ⁹	1531		\$0			\$0	\$0			\$0
Renewable Generation Connection OM&A Deferral Account ⁹	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 ³	1555		\$0			\$0	\$0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555		\$0			\$0	\$0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555		\$3,953	\$0		-\$49,618	\$3,953	\$0		\$3,953
Smart Meter OM&A Variance ⁹	1556		\$0			\$0	\$0			\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557		\$0			\$0	\$0			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575					\$0				
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576					\$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 dispositions 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 the continuation of the current process.

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

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Accounts. 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 "Addition" and "Reduction" 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 continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 accounts in this continuity schedule.

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. If the 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 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 be excluded from the continuity schedule. 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 be calculated from the LRAMVA model.

2017 Deferral/Variance Account Workform

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5 Balances

2.1.7 RRR

Account Descriptions	Account Number	Total Claim	As of Dec 31-15	Variance RRR vs. 2015 Balance (Principal + Interest)
Group 1 Accounts				
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 ¹⁰	1580	-\$539,080.75	-\$521,150	\$12,248
Variance WMS – Sub-account CBR Class A ¹⁰	1580	\$0.00		\$0
Variance WMS – Sub-account CBR Class B ¹⁰	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) ⁸	1595	-\$352.06		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	\$6,710.77	\$30,917	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	\$104.29	\$93,616	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	-\$13,803.47		\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$203,730.41	\$202,124	\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$59,220.27	\$707,114	\$148,378
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$426,654.26	-\$102,103	\$148,377
RSVA - Global Adjustment	1589	\$367,434.00	\$809,217	\$1
Group 2 Accounts				
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 ⁹	1508	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Other ⁴	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
Group 2 Sub-Total		\$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
Total of Group 1 and Group 2 Accounts (including 1592)		\$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 ¹²	1568	\$26,366.00	\$26,367	\$1
Total including Account 1568		\$70,670.36	\$836,729	\$148,378
Renewable Generation Connection Capital Deferral Account ⁹	1531	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account ⁹	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 ⁵	1555	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	-\$45,665.00	-\$45,665	-\$0
Smart Meter OM&A Variance ⁹	1556	\$0.00		\$0
Meter Cost Deferral Account (MIST Meters) ¹¹	1557	\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	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. 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, 2016, account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the continuation of the current process.

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

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account 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 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 of 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, 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 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 a 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 be included in the continuity schedule.

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 Charge ¹⁰	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 Account ¹²	1568	\$ 0.54	Rounding
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	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)*
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	53,865,322	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	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
					-	-				-	-	
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					-	-				-	-	
Total		19,733	239,288,942	157,434	68,468,140	149,409	\$ -	-	-	239,288,942	157,434	-

*For new Class A customers (who became Class A in 2015), add their consumption only related to July to December period.

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

² The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

2017 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE < 50 KW	GENERAL SERVICE > 50 KW TO 4,999 KW	SENTINEL LIGHTING	STREET LIGHTING	UNMETERED SCATTERED LOAD	
LV Variance Account	1550	307,729	kWh	191,840	42,271	72,185	135	703	596	0
Smart Metering Entity Charge Variance Account	1551	(5,532)	# of Customers							
RSVA - Wholesale Market Service Charge	1580	(535,257)	kWh	(333,682)	(73,525)	(125,557)	(234)	(1,223)	(1,036)	0
RSVA - Retail Transmission Network Charge	1584	94,572	kWh	58,957	12,991	22,184	41	216	183	0
RSVA - Retail Transmission Connection Charge	1586	186,124	kWh	117,278	25,841	44,129	82	430	364	0
RSVA - Power (excluding Global Adjustment)	1588	(672,680)	kWh	(419,353)	(92,402)	(157,792)	(295)	(1,537)	(1,302)	0
RSVA - Global Adjustment	1589	367,434	Non-RPP kWh	48,033	29,987	289,175	90	0	149	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(352)	%	(239)	(48)	(62)	(1)	(0)	(3)	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	6,711	%	4,548	917	1,177	16	3	48	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	104	%	65	14	24	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(13,803)	%	(8,627)	(1,863)	(3,230)	0	(41)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	203,730	%	127,332	27,504	47,673	0	611	0	0
Total of Group 1 Accounts (excluding 1589)		(426,654)		(261,882)	(58,300)	(99,269)	(255)	(838)	(1,150)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	11,929	kWh	7,437	1,639	2,798	5	27	23	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	2,565	kWh	1,599	352	602	1	6	5	0
Retail Cost Variance Account - Retail	1518	61,171	kWh	38,134	8,403	14,349	27	140	118	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	26,247	kWh	16,363	3,605	6,157	11	60	51	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		101,912		63,532	13,999	23,906	45	233	197	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	26,366		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		26,366								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		786,245		491,153	107,626	184,080	274	1,923	1,189	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(1,207,938)		(753,035)	(165,926)	(283,349)	(529)	(2,760)	(2,339)	0
Balance of Account 1589 Allocated to Non-WMPs		367,434		48,033	29,987	289,175	90	0	149	0
Group 2 Accounts (including 1592, 1532)		101,912		63,532	13,999	23,906	45	233	197	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$18.62								
1589/total kwh		\$0.0015								

2017 Deferral/Variance Account Worksheet

		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
Total of Group 1 Accounts (excluding 1589)		(426,654)		0	0	0	0	0	0
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
Total of Group 2 Accounts		101,912		0	0	0	0	0	0
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
Total of Account 1592		0		0	0	0	0	0	0
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							
Variance		26,366							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		786,245		0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(1,207,938)		0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		367,434		0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		101,912		0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$18.62							
1589/total kwh		\$0.0015							

2017 Deferral/Variance Account Worksheet

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

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
		-	\$ -	-	
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		-	\$ -	-	
		-	\$ -	-	
Total			\$ 367,434		

Rate riders for Global Adjustm
basis of kWh f

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 K	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
		-	\$ -	\$ -	
		-	\$ -	\$ -	
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		-	\$ -	\$ -	
		-	\$ -	\$ -	
Total			\$ 101,912		

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