




2015 Deferral/Variance Account Workform

Version 2.4


Utility Name	Niagara Peninsula Energy Inc.
Service Territory	(if applicable)
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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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2015 Deferral/Variance Account Workform

Account Descriptions	Account Number
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Group 1 Accounts

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

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

13	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
14	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
15	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508
16	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508
17	Other Regulatory Assets - Sub-Account - Other ⁴	1508
18	Retail Cost Variance Account - Retail	1518
19	Misc. Deferred Debits	1525
20	Renewable Generation Connection Capital Deferral Account	1531
21	Renewable Generation Connection OM&A Deferral Account	1532
22	Renewable Generation Connection Funding Adder Deferral Account	1533
23	Smart Grid Capital Deferral Account	1534
24	Smart Grid OM&A Deferral Account	1535
25	Smart Grid Funding Adder Deferral Account	1536
26	Retail Cost Variance Account - STR	1548
27	Board-Approved CDM Variance Account	1567
28	Extra-Ordinary Event Costs	1572
29	Deferred Rate Impact Amounts	1574
30	RSVA - One-time	1582
31	Other Deferred Credits	2425

Group 2 Sub-Total

32	Deferred Payments in Lieu of Taxes	1562
33	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
34	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592

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

35 **LRAM Variance Account** **1568**

Total including Account 1568

36	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555
39	Smart Meter OM&A Variance ¹⁰	1556
40	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁸	1575
41	Accounting Changes Under CGAAP Balance + Return Component ⁸	1576

2015 Deferral/Variance Account Workform

		2012							2013										
Account Descriptions	Account Number	Other ¹ Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan-1-13	Transactions Debit/ (Credit) during 2013 excluding interest and adjustments ³	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	
Group 1 Accounts																			
LV Variance Account	1550	-\$123,432	-\$123,432	\$0			\$1,664	\$1,664	-\$123,432	\$67,739						-\$55,694	\$1,664	\$3,070	
Smart Metering Entity Charge Variance Account	1551		\$0	\$0				\$0		\$36,447						\$36,447	\$0	\$509	
RSVA - Wholesale Market Service Charge	1580	-\$3,164,722	-\$3,164,722	\$0			-\$29,963	-\$29,963	-\$3,164,722	-\$916,481						-\$4,081,203	-\$29,963	-\$40,248	
RSVA - Retail Transmission Network Charge	1584	\$876,443	\$876,443	\$0			\$10,477	\$10,477	\$876,443	\$606,068						\$1,482,511	\$10,477	\$10,347	
RSVA - Retail Transmission Connection Charge	1586	\$650,143	\$650,143	\$0			-\$850	-\$850	\$650,143	\$394,600						\$1,044,642	-\$850	\$6,819	
RSVA - Power (excluding Global Adjustment)	1588	-\$4,719,278	-\$4,719,278	\$0			-\$104,524	-\$104,524	-\$4,719,278	-\$1,550,163						-\$6,269,441	-\$104,524	-\$100,263	
RSVA - Global Adjustment	1589	\$3,681,340	\$3,681,340	\$0			\$42,784	\$42,784	\$3,681,340	\$1,610,241						\$5,291,581	\$42,784	\$12,814	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$1,776,570	-\$1,776,570	\$0			\$1,695,251	\$1,695,251	-\$1,776,570	\$4,442						-\$1,772,128	\$1,695,251	-\$39,697	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$43,770	-\$43,770	\$0			-\$64,405	-\$64,405	-\$43,770	-\$2,161						-\$45,931	-\$64,405	\$822	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$4,619,847	-\$4,619,847	\$0	\$0	\$0	\$1,550,434	\$1,550,434	-\$4,619,847	\$250,631	\$0	\$0	\$0	\$0	\$0	-\$4,369,216	\$1,550,434	-\$145,826	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$8,301,187	-\$8,301,187	\$0	\$0	\$0	\$1,507,650	\$1,507,650	-\$8,301,187	-\$1,359,610	\$0	\$0	\$0	\$0	\$0	-\$9,660,797	\$1,507,650	-\$159,641	
RSVA - Global Adjustment	1589	\$3,681,340	\$3,681,340	\$0	\$0	\$0	\$42,784	\$42,784	\$3,681,340	\$1,610,241	\$0	\$0	\$0	\$0	\$0	\$5,291,581	\$42,784	\$12,814	
Group 2 Accounts																			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$16,187	\$24	\$225			\$249	\$16,187							\$16,187	\$249	\$238	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$3,099	\$80	\$46			\$126	\$3,099	\$3,453						\$6,552	\$126	\$63	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁴	1508		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Retail Cost Variance Account - Retail	1518		\$109,056	\$0				\$0	\$109,056	\$29,697						\$138,753	\$0	\$0	
Misc. Deferred Debts	1525		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Renewable Generation Connection Capital Deferral Account	1531		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Renewable Generation Connection OMSA Deferral Account	1532		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Smart Grid Capital Deferral Account	1534		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Smart Grid OMSA Deferral Account	1535		\$18,721	\$0				\$0	\$18,721							\$18,721	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Retail Cost Variance Account - STR	1548		\$138,378	\$0				\$0	\$138,378	\$40,590						\$178,967	\$0	\$0	
Board-Approved CDM Variance Account	1567		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Extra-Ordinary Event Costs	1572		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Deferred Rate Impact Amounts	1574		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
RSVA - One-time	1582		\$0	-\$0				-\$0	\$0							\$0	-\$0	\$0	
Other Deferred Credits	2425		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Group 2 Sub-Total		\$0	\$285,441	\$104	\$271	\$0	\$0	\$375	\$285,441	\$73,740	\$0	\$0	\$0	\$0	\$0	\$359,180	\$375	\$301	
Deferred Payments in Lieu of Taxes	1562		\$0	-\$353,779	-\$110,284	-\$464,063		-\$0	\$0							\$0	-\$0	\$0	
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		-\$61,838	\$0				\$0	-\$61,838							-\$61,838	\$0	\$0	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$4,619,847	-\$4,396,243	-\$353,674	-\$110,013	-\$464,063	\$1,550,434	\$1,550,810	-\$4,396,243	\$324,370	\$0	\$0	\$0	\$0	\$0	-\$4,071,873	\$1,550,810	-\$145,525	
LRAM Variance Account	1568		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Total including Account 1568		-\$4,619,847	-\$4,396,243	-\$353,674	-\$110,013	-\$464,063	\$1,550,434	\$1,550,810	-\$4,396,243	\$324,370	\$0	\$0	\$0	\$0	\$0	-\$4,071,873	\$1,550,810	-\$145,525	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555		\$1,705,948	-\$25,055	-\$29,654			-\$54,709	\$1,705,948	-\$76,005						\$1,629,943	-\$54,709	-\$73,336	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555		-\$2,301,640	\$0				\$0	-\$2,301,640							-\$2,301,640	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555		\$1,617,308	\$0				\$0	\$1,617,308	-\$265,942					-\$56,211	\$1,295,155	\$0	\$0	
Smart Meter OMSA Variance ¹⁰	1556		\$1,045,939	\$6,753	\$8,731			\$15,483	\$1,045,939	\$438,918						\$1,484,857	\$15,483	\$43,350	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ¹¹	1575		\$0	\$0				\$0	\$0							\$0	\$0	\$0	
Accounting Changes Under CGAAP Balance + Return Component ¹¹	1576		\$0	\$0				\$0	\$0							-\$7,183,832	-\$7,183,832	\$0	

2015 Deferral/Variance Account Workform

Account Descriptions	Account Number	2014						Projected Interest on Dec-31-13 Balances		2.1.7 RRR		Variance RRR vs. 2013 Balance (Principal + Interest)	
		Board-Approved Disposition during 2013	Adjustments during 2013 - other 2	Closing Interest Amounts as of Dec-31-13	Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec-31-13 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec-31-13 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31-13 balance adjusted for disposition during 2014 ^a	Projected Interest from January 1, 2015 to April 30, 2015 on Dec 31-13 balance adjusted for disposition during 2014 ^a	Total Claim		As of Dec 31-13
Group 1 Accounts													
LV Variance Account	1550			\$4,734	-\$123,432	-\$755	\$67,738	\$5,489	\$996	\$332	\$74,555	-\$50,960	\$0
Smart Metering Entity Charge Variance Account	1551			\$509			\$36,447	\$509	\$536	\$179	\$37,671	\$36,956	\$0
RSVA - Wholesale Market Service Charge	1580			-\$70,211	-\$3,164,722	-\$91,992	-\$916,482	\$21,781	-\$13,472	-\$4,491	-\$912,664	-\$4,151,414	\$0
RSVA - Retail Transmission Network Charge	1584			\$20,823	\$876,442	\$27,655	\$606,069	-\$8,832	\$8,909	\$2,970	\$611,116	\$1,503,335	\$0
RSVA - Retail Transmission Connection Charge	1586			\$5,969	\$650,143	\$11,893	\$394,500	-\$5,924	\$5,799	\$1,933	\$396,308	\$1,050,611	-\$0
RSVA - Power (excluding Global Adjustment)	1588			-\$204,787	-\$4,719,278	-\$197,022	-\$1,550,163	-\$7,765	-\$22,787	-\$7,596	-\$1,588,311	-\$6,474,228	-\$0
RSVA - Global Adjustment	1589			\$55,598	\$3,681,341	\$114,939	\$1,610,240	-\$59,340	\$23,671	\$7,890	\$1,582,461	\$5,347,180	\$0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			\$0			\$0	\$0			\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0			\$0	\$0			\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			\$1,655,554	-\$1,772,128	\$1,655,554	\$0	\$0			\$0	-\$116,574	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			-\$63,533	-\$45,931	-\$63,583	\$0	\$0			\$0	-\$109,514	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			\$0			\$0	\$0			\$0	\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$1,404,608	-\$4,617,566	\$1,456,689	\$248,350	-\$52,081	\$3,651	\$1,217	\$201,137	-\$2,964,608	-\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$1,349,010	-\$8,298,907	\$1,341,751	-\$1,351,690	\$7,259	-\$20,020	-\$6,673	-\$1,381,324	-\$3,311,788	-\$1
RSVA - Global Adjustment	1589	\$0	\$0	\$55,598	\$3,681,341	\$114,939	\$1,610,240	-\$59,340	\$23,671	\$7,890	\$1,582,461	\$5,347,180	\$0
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$487			\$16,187	\$487	\$238	\$79	\$16,992	\$16,674	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$189			\$6,552	\$189	\$96	\$32	\$6,869	\$6,741	-\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0			\$0	\$0			\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0			\$0	\$0			\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$0			\$0	\$0			\$0	\$0	\$0
Retail Cost Variance Account - Retail	1518			\$0			\$138,753	\$0			\$138,753	\$138,753	\$0
Misc. Deferred Debits	1525			\$0			\$0	\$0			\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531			\$0			\$0	\$0			\$0	\$0	\$0
Renewable Generation Connection OMSA Deferral Account	1532			\$0			\$0	\$0			\$0	\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0			\$0	\$0			\$0	\$0	\$0
Smart Grid Capital Deferral Account	1534			\$0			\$0	\$0			\$0	\$0	\$0
Smart Grid OMSA Deferral Account	1535			\$0			\$18,721	\$0	\$275	\$92	\$19,088	\$18,721	\$0
Smart Grid Funding Adder Deferral Account	1536			\$0			\$0	\$0			\$0	\$0	\$0
Retail Cost Variance Account - STR	1548			\$0			\$178,967	\$0			\$178,967	\$178,967	\$0
Board-Approved CDM Variance Account	1567			\$0			\$0	\$0			\$0	\$0	\$0
Extra-Ordinary Event Costs	1572			\$0			\$0	\$0			\$0	\$0	\$0
Deferred Rate Impact Amounts	1574			\$0			\$0	\$0			\$0	\$0	\$0
RSVA - One-time	1582			\$0			\$0	\$0			\$0	\$0	-\$0
Other Deferred Credits	2425			\$0			\$0	\$0			\$0	\$0	\$0
Group 2 Sub-Total		\$0	\$0	\$676	\$0	\$0	\$359,180	\$676	\$609	\$203	\$360,669	\$359,856	\$0
Deferred Payments in Lieu of Taxes	1562			-\$0			\$0	-\$0			-\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$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			-\$61,838	\$0	-\$909	-\$303	-\$63,050		\$61,838
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$1,405,284	-\$4,617,566	\$1,456,689	\$545,693	-\$51,405	\$3,351	\$1,117	\$498,756	-\$2,604,752	\$61,837
LRAM Variance Account	1568			\$0			\$0	\$0			\$0	\$0	\$0
Total including Account 1568		\$0	\$0	\$1,405,284	-\$4,617,566	\$1,456,689	\$545,693	-\$51,405	\$3,351	\$1,117	\$498,756	-\$2,604,752	\$61,837
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555			-\$128,045	\$1,629,943	-\$128,045	\$0	\$0			\$0	\$1,501,898	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555			\$0	-\$2,301,640		\$0	\$0			\$0	-\$2,301,640	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555			\$0			\$1,295,155	\$0			\$1,295,155	\$1,351,366	\$56,211
Smart Meter OMSA Variance ¹⁰	1556			\$58,833	\$1,496,307	\$58,833	-\$11,451	-\$0			-\$11,451	\$1,543,690	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁸	1575			\$0			\$0	\$0			\$0	\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁸	1576			\$0			-\$7,183,832	\$0			-\$7,183,832	-\$3,054,566	\$4,129,267



Deferral/Variance Account Workform for 2014 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2013 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
LV Variance Account	1550	\$ 0.39	
RSVA - Wholesale Market Service Charge	1580	\$ 0.27	
RSVA - Retail Transmission Network Charge	1584	\$ 0.02	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.47)	
RSVA - Power (excluding Global Adjustment)	1588	\$ (0.49)	
RSVA - Global Adjustment	1589	\$ 0.15	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$ (0.22)	
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 0.01	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ (0.01)	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ 61,837.55	The amount included in the continuity schedule is 50% of the HST/OVAT Input Tax Credit balance: $(\$123,675) \times 50\% = (\$61,838)$. The RRR balance nets to zero, because the HST/OVAT Contra Account is also included in the RRR.
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 56,210.75	The difference of \$56,211 is the 2014 depreciation on stranded meters, which has been included for disposition. The total for disposition agrees to Appendix 2-S Stranded Meters.
Accounting Changes Under CGAAP Balance + Return Component	1576	\$ 4,129,266.62	The difference of \$4,129,266 consists of the 2014 forecast amount of \$3,333,862 plus the return of \$795,404. The total for disposition agrees to Appendix 2-EC Account 1576 - Accounting Changes Under CGAAP.



2015 Deferral/Variance Account Workform

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹
Residential	kWh	46,274	412,298,278	-	32,043,238	-	16,748,175
General Service < 50 kW	kW	4,315	124,179,905	-	17,517,446	-	3,665,081
General Service > 50	kW	863	655,968,805	1,721,554	621,052,486	1,629,918	9,029,648
Unmetered Scattered Load	kWh	422	2,247,877	-	-	-	141,357
Sentinel Lighting	kW	337	265,619	716	50,679	137	54,799
Street Lighting	kW	12,702	7,344,781	20,809	7,266,795	20,588	179,805
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
Total		64,913	1,202,305,265	1,743,079	677,930,643	1,650,642	\$ 29,818,865

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

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

2015 Deferral/Variance Account Workform

	Amounts from Sheet 2	Allocator	Residential	General Service < 50 kW	General Service > 50	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	
LV Variance Account	1550	kWh	25,567	7,700	40,677	139	16	455	0
Smart Metering Entity Charge Variance Account	1551	kWh	12,918	3,891	20,553	70	8	230	0
RSVA - Wholesale Market Service Charge	1580	(912,664) kWh	(312,974)	(94,264)	(497,943)	(1,706)	(202)	(5,575)	0
RSVA - Retail Transmission Network Charge	1584	611,116 kWh	209,566	63,119	333,420	1,143	135	3,733	0
RSVA - Retail Transmission Connection Charge	1586	396,308 kWh	135,903	40,933	216,223	741	88	2,421	0
RSVA - Power (excluding Global Adjustment)	1588	(1,588,311) kWh	(544,669)	(164,048)	(866,571)	(2,970)	(351)	(9,703)	0
RSVA - Global Adjustment	1589	1,582,461 Non-RPP kWh	74,797	40,890	1,449,693	0	118	16,963	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(1,381,324)	(473,688)	(142,670)	(753,640)	(2,583)	(305)	(8,438)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	16,992	Distribution Rev. 9,544	2,088	5,145	81	31	102	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	6,869	Distribution Rev. 3,858	844	2,080	33	13	41	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	138,753	# of Customers 98,912	9,223	1,845	902	720	27,151	0
Misc. Deferred Debits	1525	0	0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0	0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0	0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0	0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	19,088	Distribution Rev. 10,721	2,346	5,780	90	35	115	0
Smart Grid Funding Adder Deferral Account	1536	0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	178,967	# of Customers 127,579	11,897	2,379	1,163	929	35,020	0
Board-Approved CDM Variance Account	1567	0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	0	0	0	0	0	0	0
RSVA - One-time	1582	0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	0	0	0	0	0	0	0
Total of Group 2 Accounts		360,669	250,613	26,399	17,230	2,269	1,728	62,430	0
Deferred Payments in Lieu of Taxes	1562	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	0	0	0	0	0	0	0
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	(63,050)	Distribution Rev. (35,413)	(7,750)	(19,092)	(299)	(116)	(380)	0
Total of Account 1562 and Account 1592		(63,050)	(35,413)	(7,750)	(19,092)	(299)	(116)	(380)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0							
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Total Balance Allocated to each class (excluding 1589 and 1586)		(1,083,705)	(258,487)	(124,020)	(755,503)	(612)	1,307	53,611	0
Total Balance Allocated to each class from Account 1589		1,582,461	74,797	40,890	1,449,693	0	118	16,963	0
Total Balance Allocated to each class (including 1589 and excluding 1586)		498,756	(183,690)	(83,130)	694,190	(612)	1,426	70,574	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(7,183,832) kWh	(2,463,502)	(741,981)	(3,919,445)	(13,431)	(1,587)	(43,885)	0
Total Balance Allocated to each class for Accounts 1575 and 1576		(7,183,832)	(2,463,502)	(741,981)	(3,919,445)	(13,431)	(1,587)	(43,885)	0

2015 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

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

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	412,298,278	-\$ 258,487	-	\$/kWh 0.0006
General Service < 50 kW	kWh	124,179,905	-\$ 124,020	-	\$/kWh 0.0010
General Service > 50	kW	1,721,554	-\$ 755,503	-	\$/kW 0.4388
Unmetered Scattered Load	kWh	2,247,877	-\$ 612	-	\$/kWh 0.0003
Sentinel Lighting	kW	716	\$ 1,307	-	\$/kW 1.8253
Street Lighting	kW	20,809	\$ 53,611	-	\$/kW 2.5764
Total			-\$ 1,083,705		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
Residential	kWh	32,043,238	\$ 74,797	-	\$/kWh 0.0023
General Service < 50 kW	kWh	17,517,446	\$ 40,890	-	\$/kWh 0.0023
General Service > 50	kW	1,629,918	\$ 1,449,693	-	\$/kW 0.8894
Unmetered Scattered Load	kWh	-	\$ -	-	\$/kWh -
Sentinel Lighting	kW	137	\$ 118	-	\$/kW 0.8657
Street Lighting	kW	20,588	\$ 16,963	-	\$/kW 0.8239
Total			\$ 1,582,461		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
Residential	kWh	412,298,278	-\$ 2,463,502	-	\$/kWh 0.0030
General Service < 50 kW	kWh	124,179,905	-\$ 741,981	-	\$/kWh 0.0030
General Service > 50	kW	1,721,554	-\$ 3,919,445	-	\$/kW 1.1383
Unmetered Scattered Load	kWh	2,247,877	-\$ 13,431	-	\$/kWh 0.0030
Sentinel Lighting	kW	716	-\$ 1,587	-	\$/kW 1.1079
Street Lighting	kW	20,809	-\$ 43,885	-	\$/kW 1.0545
Total			-\$ 7,183,832		

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568
Residential		-	\$ -	-
General Service < 50 kW		-	\$ -	-
General Service > 50		-	\$ -	-
Unmetered Scattered Load		-	\$ -	-
Sentinel Lighting		-	\$ -	-
Street Lighting		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total		-	\$ -	-