




Ontario Energy Board

2019 Deferral/Variance Account Workform


Utility Name	Niagara-on-the-Lake Hydro Inc.
Service Territory	Niagara-on-the-Lake
Assigned EB Number	EB-2018-0056
Name of Contact and Title	Jeff Klassen, VP Finance
Phone Number	905-468-4235 ext 380
Email Address	jklassen@notlhydro.com

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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2019 Deferral/Variance Account Workform

Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	<p>1</p> <p>2a</p> <p>2b</p>	<p>Complete the DVA continuity schedule.</p> <p>For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the closing 2015 balances in the Adjustments column under 2015.</p> <p>For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year.</p> <p>If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2015 balances in the 2017 rate application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.</p> <p>If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox. If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider.</p> <p>If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab 6.2a and the rate rider will be calculated in tab 7.</p> <p>Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility-specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility-specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.</p>
3. Appendix A	This tab shows the year end balance variances between the continuity schedule	3	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2a. Information in these columns are populated based on data from tab 6
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 6 to 6.2a have been completed.

6 - Class A Data Consumption	<p>This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).</p>	6 7 8 9	<p>This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year for which the Account 1589 GA balance was last disposed.</p> <p>Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 9. If yes, #2b and tab 6.1a. will be generated. Proceed to #2b.</p> <p>Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 8. If yes, tab 6.2a. will be generated. Proceed to #3a in step 8.</p> <p>Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. The data in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.</p> <p>Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.</p>
6.1a. - GA Allocation	<p>This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).</p>	10	<p>This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period when the GA balance accumulated.</p> <p>In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.</p>
6.2 - CBR	<p>This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.</p>	11	<p>This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.</p> <p>The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.</p>
6.2a - CBR_B Allocation	<p>This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).</p>	12	<p>This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.</p> <p>In B16 select the year when the balance in CBR Class B was last disposed.</p> <p>In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for either partial or full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.</p>
7 - Calculation of Def-Var RR	<p>This tab calculates all the applicable DVA rate riders.</p>	13	<p>Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .</p>

2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 with balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012. If a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) 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(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550					\$0					\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580					\$0					\$0
Variance WMS - Sub-account CBR Class A ⁹	1580										
Variance WMS - Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584					\$0					\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588					\$0					\$0
RSVA - Global Adjustment ¹²	1589					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595					\$0					\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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.

Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the util inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate apgance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA ting from the vintage year. For any new accounts that have never been disposed, start inputting data from

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/(Credit) during 2013	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
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551					\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Deferral/Variance Account Workfile

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

		2014									
Account Descriptions	Account Number	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	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
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

		2015									
Account Descriptions	Account Number	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	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$0			\$0	\$0				\$0	\$0
Smart Metering Entity Charge Variance Account	1551	\$0			\$5,706	-\$5,706				-\$45	-\$45
RSVA - Wholesale Market Service Charge ⁹	1580	\$0			-\$539,882	-\$539,882				-\$3,913	-\$3,913
Variance WMS - Sub-account CBR Class A ⁷	1580					\$0					\$0
Variance WMS - Sub-account CBR Class B ⁷	1580				\$56,692	\$56,692				\$186	\$186
RSVA - Retail Transmission Network Charge	1584	\$0			\$66,875	\$66,875				\$2,215	\$2,215
RSVA - Retail Transmission Connection Charge	1586	\$0			\$19,762	\$19,762				\$373	\$373
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0			-\$643,674	-\$643,674				-\$16,506	-\$16,506
RSVA - Global Adjustment ¹²	1589	\$0			\$1,033,086	\$1,033,086				\$15,288	\$15,288
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0			\$0	\$0				-\$13,736	-\$13,736
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0			\$25,200	\$25,200				\$4,136	\$4,136
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0			\$93	\$93				\$44,575	\$44,575
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	\$335,855	\$516,205	\$0	-\$180,350	\$0	-\$2,347	-\$12,460	\$0	\$10,114
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (Including Account 1589 - Global Adjustment)		\$0	\$335,855	\$516,205	\$12,447	-\$167,902	\$0	-\$2,347	-\$12,460	\$32,573	\$42,687
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$335,855	\$516,205	-\$1,020,639	-\$1,200,988	\$0	-\$2,347	-\$12,460	\$17,286	\$27,399
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$1,033,086	\$1,033,086	\$0	\$0	\$0	\$15,288	\$15,288

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

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Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts											
LV Variance Account	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	-\$5,705	-\$3,810	-\$3,118	\$0	-\$6,398	-\$45	-\$55	-\$81	\$0	-\$20
RSVA - Wholesale Market Service Charge ²	1580	-\$539,882	-\$228,078	-\$87,893	\$4,809	-\$675,258	-\$3,913	-\$6,548	-\$1,673	-\$10	-\$8,798
Variance WMS - Sub-account CBR Class A ³	1580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Variance WMS - Sub-account CBR Class B ³	1580	\$56,692	-\$1,113	\$0	-\$512	\$55,067	\$186	\$570	\$0	\$0	\$756
RSVA - Retail Transmission Network Charge	1584	\$66,875	\$84,032	\$71,183	-\$102,841	-\$22,917	\$2,215	\$946	\$1,912	-\$847	\$402
RSVA - Retail Transmission Connection Charge	1586	\$19,762	\$16,404	\$15,116	-\$9,131	\$11,918	\$373	\$328	\$368	-\$75	\$259
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$643,674	\$410,932	-\$668,081	-\$232,781	\$202,559	-\$16,506	-\$4,489	-\$20,744	\$33	-\$218
RSVA - Global Adjustment ¹²	1589	\$1,033,086	-\$542,813	\$1,020,143	\$276,726	-\$253,144	\$15,288	\$10,574	\$21,892	\$730	\$4,700
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	-\$167	\$137	\$0	-\$304	-\$13,736	-\$39	-\$13,928	\$0	\$153
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$25,200	-\$117	\$25,182	\$0	-\$99	\$4,136	\$115	\$4,077	\$0	\$174
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$93	-\$666	\$0	\$0	-\$573	\$44,575	-\$4	\$0	\$0	\$44,571
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	-\$180,350	\$227,961	\$0	-\$21,372	\$26,240	\$10,114	-\$161	\$0	\$2,673	\$12,625
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$106,182	-\$372,397	\$0	\$478,579	\$0	\$2,586	\$8,081	\$0	-\$5,495
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$167,902	\$68,745	\$271	-\$84,902	-\$184,331	\$42,687	\$3,824	-\$96	\$2,503	\$49,109
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,200,988	\$611,558	-\$1,019,872	-\$361,628	\$68,813	\$27,399	-\$6,750	-\$21,987	\$1,774	\$44,409
RSVA - Global Adjustment 12	1589	\$1,033,086	-\$542,813	\$1,020,143	\$276,726	-\$253,144	\$15,288	\$10,574	\$21,892	\$730	\$4,700

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

Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17
Group 1 Accounts											
LV Variance Account	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	\$6,389	\$3,533	\$2,588	\$0	\$7,343	\$20	\$73	\$3	\$0	\$91
RSVA - Wholesale Market Service Charge ⁹	1580	\$675,259	\$188,706	\$451,989	\$15,633	\$427,608	\$8,798	\$5,733	\$8,869	\$0	\$5,661
Variance WMS - Sub-account CBR Class A ⁹	1580	\$0	\$156	\$0	\$0	\$156	\$0	\$1	\$0	\$0	\$1
Variance WMS - Sub-account CBR Class B ⁹	1580	\$55,067	\$2,312	\$56,692	\$512	\$3,426	\$756	\$229	\$1,018	\$0	\$33
RSVA - Retail Transmission Network Charge	1584	\$22,917	\$151,824	\$4,307	\$102,641	\$67,792	\$402	\$628	\$240	\$847	\$1,637
RSVA - Retail Transmission Connection Charge	1586	\$11,918	\$9,995	\$4,645	\$9,131	\$6,408	\$259	\$208	\$74	\$75	\$469
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$202,559	\$137,487	\$24,408	\$268,571	\$309,235	\$218	\$6,252	\$4,596	\$0	\$1,438
RSVA - Global Adjustment ¹²	1589	\$253,144	\$435,630	\$12,943	\$237,237	\$464,480	\$4,700	\$2,424	\$6,414	\$330	\$8,360
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$304	\$166	\$138	\$0	\$0	\$153	\$38	\$191	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$99	\$117	\$18	\$0	\$0	\$174	\$114	\$59	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$573	\$666	\$93	\$0	\$0	\$44,571	\$6	\$44,576	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$26,240	\$10	\$0	\$0	\$26,230	\$12,625	\$571	\$0	\$0	\$13,197
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$478,579	\$261,987	\$0	\$18,569	\$235,161	\$5,495	\$5,421	\$0	\$112	\$39
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	\$153,848	\$258,588	\$0	\$104,740	\$0	\$1,396	\$7,940	\$0	\$9,336
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$184,331	-\$1,036,530	-\$101,635	\$621,028	-\$498,198	\$49,109	\$3,614	\$43,409	\$704	\$10,019
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$68,813	-\$600,900	-\$114,578	\$383,791	-\$33,718	\$44,409	\$6,038	\$49,822	\$1,034	\$1,660
RSVA - Global Adjustment 12	1589	-\$253,144	\$435,630	\$12,943	\$237,237	-\$464,480	\$4,700	-\$2,424	-\$6,414	-\$330	\$8,360

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

Deferral/Variance Account Workfile

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data for

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2017), check off the checkbox

If you had Class A customer(s) during this period, Tab 6 will be generated and applicants must complete the information pertaining to Class A customers.

If you had any customers classified as Class A at any point during the period where the balance in 1580 sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to 2017), check off the checkbox

If you had Class A customer(s) during this period, Tab 6.2 will be generated. Account 1580 sub-account CBR Class B will be disposed through a rate rider using information in Tab 6.2.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed with Account 1580 WMS.

Account Descriptions	Account Number	2018				Projected Interest on Dec-31-17 Balances				2.1.7 RRR		
		Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31-17 balance adjusted for disposition during 2018 (e)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31-17 balance adjusted for disposition during 2018 (e)	Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs 2017 Balance (Principal + Interest)	
Group 1 Accounts												
LV Variance Account	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	
Smart Metering Entry Charge Variance Account	1551	-\$3,810	-\$77	-\$3,533	-\$13	-\$63	-\$22	-\$89	-\$3,631.75	-\$7,494	\$0	
RSVA - Wholesale Market Service Charge ⁷	1580	-\$223,269	-\$3,445	-\$204,338	-\$2,216	-\$3,663	-\$1,287	-\$7,167	-\$211,505.01	-\$433,269	\$0	
Variance WMS - Sub-account CBR Class A ⁸	1580	\$0	\$0	\$156	\$1	\$3	\$1	\$5	\$0.00	\$158	\$0	
Variance WMS - Sub-account CBR Class B ⁹	1580	-\$1,625	-\$287	-\$1,900	\$255	-\$32	-\$11	\$211	-\$1,589.43	-\$3,458	\$0	
RSVA - Retail Transmission Network Charge	1584	-\$18,609	-\$130	-\$49,183	\$1,768	-\$882	-\$310	\$576	-\$48,607.08	-\$66,195	\$0	
RSVA - Retail Transmission Connection Charge	1586	\$7,272	\$299	-\$864	\$169	-\$15	-\$5	\$148	-\$716.18	\$6,877	\$0	
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$178,151	-\$2,008	\$131,084	\$3,446	\$2,350	\$826	\$6,622	\$137,705.60	\$310,673	\$0	
RSVA - Global Adjustment ¹²	1589	-\$266,088	\$6,923	-\$198,392	\$1,437	-\$3,556	-\$1,250	-\$3,369	-\$201,761.16	-\$534,673	-\$78,553	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	\$0	-\$0	-\$0	-\$0	-\$0	-\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	\$0	-\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$26,240	\$13,039	-\$10	\$158	-\$0	-\$0	\$158	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$58,126	\$18,699
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0	\$235,161	\$39	\$4,215	\$1,482	\$5,736	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$216,519	-\$18,681
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	\$0	-\$104,740	-\$9,336	-\$1,877	-\$660	-\$11,873	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$114,076	\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>												
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$301,739	\$14,313	-\$196,459	-\$4,293	-\$3,522	-\$1,238	-\$9,053	-\$330,105.02	-\$566,713	-\$78,535	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$35,651	\$7,390	\$1,933	-\$5,730	\$35	\$12	-\$5,683	-\$128,343.86	-\$32,040	\$18	
RSVA - Global Adjustment 12	1589	-\$266,088	\$6,923	-\$198,392	\$1,437	-\$3,556	-\$1,250	-\$3,369	-\$201,761.16	-\$534,673	-\$78,553	

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

2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start in from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 balance adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 when balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

Identify each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	2012									
		Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/ Credit during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) 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(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$25,208	\$48,131	\$0	\$0	\$73,339	\$128	\$733	\$0	\$0	\$861
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 ¹	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Greenly East	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548					\$0					\$0
Board-Approved CDM Variance Account	1507					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
PSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$48,131	\$0	\$0	\$73,339	\$128	\$733	\$0	\$0	\$861
PIUs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592					\$0					\$0
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592					\$0					\$0
LRAM Variance Account¹¹	1588					\$0					\$0
Total Including Account 1588			\$48,131	\$0	\$0	\$73,339	\$128	\$733	\$0	\$0	\$861
Renewable Generation Connection Capital Deferral Account ⁸	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account ⁸	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 ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555					\$0					\$0
Smart Meter OM&A Variance ⁴	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557					\$0					\$0
IFRS-CGAAP Transition PPAE Amounts Balance + Return Component ²	1575					\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ²	1576					\$0					\$0

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.

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Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the outputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate appce in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The OVA (q) from the vintage year. For any new accounts that have never been disposed, start inputting data from

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	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
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$73,339	-\$4,619	\$0	\$0	\$68,721	\$861	\$753	\$0	\$0	\$1,014
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			\$144	\$144
Other Regulatory Assets - Sub-Account - Energy East	1508	\$0				\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0				\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$0				\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	\$0				\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	\$0				\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508	\$0				\$0	\$0			\$0	\$0
Retail Cost Variance Account - Retail	1518	\$0			\$77,755	\$77,755	\$0			\$7,333	\$7,333
Misc. Deferred Debits	1525	\$0				\$0	\$0			\$0	\$0
Retail Cost Variance Account - STR	1548	\$0			\$164,583	\$164,583	\$0			\$9,856	\$9,856
Board-Approved OMA Variance Account	1567	\$0			\$0	\$0	\$0			\$0	\$0
Extra-Ordinary Event Costs	1572	\$0			\$55,232	\$55,232	\$0			\$332	\$332
Deferred Rate Impact Amounts	1574	\$0			\$0	\$0	\$0			\$0	\$0
PCVA - One-time	1582	\$0			\$10,203	\$10,203	\$0			\$2,368	\$2,368
Other Deferred Credits	2425	\$0			\$0	\$0	\$0			\$0	\$0
Group 2 Sub-Total		\$73,339	-\$4,619	\$0	\$307,772	\$376,493	\$861	\$753	\$0	\$20,033	\$21,647
PIAs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592	\$0			\$127,335	\$127,335	\$0			\$968	\$968
PIAs and Tax Variance for 2006 and Subsequent Years - Sub-Account HISTOYAT Input Tax Credits (ITCs)	1592	\$0			-\$127,335	-\$127,335	\$0			-\$968	-\$968
LRAM Variance Account⁴	1568	\$0			\$37,193	\$37,193	\$0			\$352	\$352
Total including Account 1568		\$73,339	-\$4,619	\$0	\$344,965	\$413,686	\$861	\$753	\$0	\$20,385	\$21,999
Renewable Generation Connection Capital Deferral Account ⁵	1531	\$0			\$0	\$0	\$0			\$0	\$0
Renewable Generation Connection OMA Deferral Account ⁶	1532	\$0			\$17,457	\$17,457	\$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 OMA Deferral Account	1535	\$0			\$0	\$0	\$0			\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0			\$0	\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0			\$0	\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0			\$0	\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0			\$92,784	\$92,784	\$0			\$0	\$0
Smart Meter OMA Variances ⁴	1556	\$0			\$0	\$0	\$0			\$0	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0								\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ²	1575	\$0			\$0	\$0					
Accounting Changes Under CGAAP Balance + Return Component ²	1576	\$0			-\$671,921	-\$671,921					

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

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Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility in the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from balances approved for disposition was first transferred into Account 1595 (2014). The OVA is vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2014									
		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	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
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$68,721	\$0	\$0	\$0	\$68,721	\$1,614	\$1,010	\$0	\$0	\$2,624
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0	\$2,563	\$0	\$0	\$2,563	\$144	\$0	\$144	\$0	\$0
Other Regulatory Assets - Sub-Account - Energy East	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - Retail	1518	\$77,755	-\$1,359	\$75,695	\$0	\$701	\$7,353	\$489	\$7,693	\$0	\$129
Misc. Deferred Debits	1525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STR	1548	\$164,583	\$17,433	\$143,867	\$0	\$38,150	\$9,856	\$1,292	\$10,422	\$0	\$728
Board-Approved OMA Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$55,232	\$0	\$55,232	\$0	\$0	\$332	\$203	\$535	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$10,203	\$0	\$10,203	\$0	\$0	\$2,468	\$62	\$2,368	\$0	\$62
Other Deferred Credits	2425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$376,483	\$18,637	\$284,995	\$0	\$110,135	\$21,647	\$3,057	\$21,162	\$0	\$3,641
PILs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592	\$127,335	-\$101,123	\$0	\$0	\$26,213	\$968	\$383	\$0	\$0	\$1,351
PILs and Tax Variance for 2009 and Subsequent Years - Sub-Account HISTOVAT Input Tax Credits (ITC)	1592	-\$127,335	\$78,919	-\$42,748	\$0	-\$5,668	-\$968	-\$105	-\$975	\$0	-\$98
LRAM Variance Account⁴	1568	\$37,193	\$5,979	\$26,936	\$0	\$16,236	\$352	\$323	\$726	\$0	-\$51
Total including Account 1568		\$413,686	\$2,412	\$269,184	\$0	\$146,915	\$21,998	\$3,668	\$20,913	\$0	\$4,743
Renewable Generation Connection Capital Deferral Account ⁵	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OMA Deferral Account ⁶	1532	\$17,457	-\$17,457	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$64
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$5,868	\$0	\$0	\$5,868	\$0	\$115	\$0	\$0	\$115
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OMA Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$92,784	-\$54,385	\$0	\$0	\$38,399	\$0	\$0	\$0	\$0	\$0
Smart Meter OMA Variances ⁴	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ²	1575	\$0	\$0	\$0	\$0	\$0					
Accounting Changes Under CGAAP Balance + Return Component ²	1576	-\$671,921	-\$127,898	\$0	\$0	-\$799,820					

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

ard

Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate app Adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA is vintage year. For any new accounts that have never been disposed, start inputting data from

		2015									
Account Descriptions	Account Number	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	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$68,721	\$15,811	\$0	\$0	\$84,531	\$2,624	\$866	\$0	\$0	\$3,490
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$2,563	-\$2,563	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$2
Other Regulatory Assets - Sub-Account - Energy East	1508	\$0	\$1,152	\$0	\$0	\$1,152	\$0	\$10	\$0	\$0	\$10
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$0	\$2,336,747	\$0	\$0	\$2,336,747	\$0	\$11,273	\$0	\$0	\$11,273
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	\$0	\$26,417	\$0	\$0	\$26,417	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	\$0	-\$26,417	\$0	\$0	-\$26,417	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508	\$0	-\$103,717	\$0	\$0	-\$103,717	\$0	-\$290	\$0	\$0	-\$290
Retail Cost Variance Account - Retail	1518	\$701	-\$2,885	\$0	\$0	-\$3,386	\$129	\$13	\$0	\$0	-\$142
Misc. Deferred Debits	1526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STR	1548	\$38,150	\$12,076	\$0	\$0	\$50,226	\$726	\$531	\$0	\$0	\$1,257
Board-Approved CDM Variance Account	1587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deferred Credits	2426	\$0	-\$315,876	\$0	\$0	-\$315,876	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$110,135	\$2,146,314	\$0	\$0	\$2,256,448	\$3,541	\$12,405	\$0	\$0	\$15,946
PIUs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592	\$26,213	-\$24,329	\$0	\$0	\$1,884	\$1,351	\$98	\$0	\$0	\$1,449
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	-\$5,668	\$0	\$0	\$0	-\$5,668	-\$98	-\$68	\$0	\$0	-\$165
LRAM Variance Account¹¹	1568	\$16,236	\$17,049	\$0	\$0	\$33,284	-\$51	\$241	\$0	\$0	\$189
Total including Account 1568		\$146,915	\$2,139,033	\$0	\$0	\$2,286,948	\$4,743	\$12,676	\$0	\$0	\$17,419
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OMA Deferral Account ⁸	1532	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$64
Renewable Generation Connection Funding Adder Deferral Account	1533	\$5,868	-\$5,872	\$0	\$0	-\$4	\$115	\$17	\$0	\$0	\$133
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OMA Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$38,399	-\$40,163	\$0	\$0	-\$1,764	\$0	\$0	\$0	\$0	\$0
Smart Meter OMA Variance ⁸	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Cost Deferral Account (MIST Meters) ¹³	1557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Components ⁵	1575	\$0	\$0	\$0	\$0	\$0					
Accounting Changes Under CGAAP Balance + Return Components ⁵	1576	-\$799,820	\$127,076	\$0	\$0	-\$672,743					

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

ard

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / Credit during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$84,531	\$59,286	\$0	\$0	\$143,829	\$3,450	\$1,217	\$0	\$0	\$4,707
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$2
Other Regulatory Assets - Sub-Account - Energy East	1508	\$1,152	\$0	\$0	\$0	\$1,152	\$10	\$10	\$0	\$0	\$19
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0	\$6,419	\$0	\$0	\$6,419	\$0	\$29	\$0	\$0	\$29
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$2,536,747	\$47,548	\$0	\$0	\$2,584,295	\$11,273	\$27,904	\$0	\$0	\$39,177
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	\$26,417	\$53,133	\$0	\$0	\$79,550	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	\$26,417	\$53,133	\$0	\$0	\$79,550	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508	-\$103,717	-\$175,717	\$0	\$0	-\$279,435	-\$290	-\$1,977	\$0	\$0	-\$2,267
Retail Cost Variance Account - Retail	1518	\$3,386	\$4,818	\$0	\$0	\$8,205	\$142	\$52	\$0	\$0	\$194
Misc. Deferred Debits	1525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STR	1548	\$50,226	\$6,558	\$0	\$0	\$56,784	\$1,257	\$586	\$0	\$0	\$1,843
Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deferred Credits	2425	-\$315,876	\$187,508	\$0	\$0	-\$128,368	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$2,256,448	\$136,432	\$0	\$0	\$2,392,881	\$15,946	\$27,822	\$0	\$0	\$43,768
PIAs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$1,884	\$42	\$0	\$0	\$1,925	\$1,449	\$21	\$0	\$0	\$1,470
PIAs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$5,668	\$0	\$0	\$0	-\$5,668	-\$165	-\$82	\$0	\$0	-\$228
LRAM Variance Account²	1568	\$33,284	\$23,504	\$0	\$0	\$56,789	\$189	\$1,638	\$0	\$0	\$1,827
Total including Account 1568		\$2,289,948	\$159,978	\$0	\$0	\$2,449,926	\$17,419	\$29,418	\$0	\$0	\$46,838
Renewable Generation Connection Capital Deferral Account ³	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OMA Deferral Account ⁴	1532	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$64
Renewable Generation Connection Funding Adder Deferral Account	1533	-\$4	\$0	\$0	\$0	-\$4	\$133	-\$0	\$0	\$0	\$132
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OMA Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁶	1555	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁷	1555	-\$1,764	-\$0	\$0	\$0	-\$1,765	\$0	\$0	\$0	\$0	\$0
Smart Meter OMA Variance ⁸	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Cost Deferral Account (MST Meters) ⁹	1557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRS-CGAAP Transition PP&E Amounts Balance + Return Component ¹⁰	1575	\$0	\$0	\$0	\$0	\$0					
Accounting Changes Under CGAAP Balance + Return Component ¹¹	1576	-\$672,743	\$200,950	\$0	\$0	-\$471,793					

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Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from balances approved for disposition was first transferred into Account 1595 (2014). The DVA or vintage year. For any new accounts that have never been disposed, start inputting data from

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transaction(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$143,829	\$0	\$0	\$0	\$143,829	\$4,707	\$1,726	\$0	\$0	\$6,433
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0	\$248	\$0	\$0	\$247	\$2	\$-39	\$0	\$0	\$-37
Other Regulatory Assets - Sub-Account - Energy East	1508	\$1,152	\$0	\$0	\$0	\$1,152	\$19	\$14	\$0	\$0	\$33
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$6,419	\$9,751	\$0	\$0	\$16,170	\$29	\$144	\$0	\$0	\$173
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$2,284,295	\$-18,767	\$0	\$0	\$2,265,528	\$39,177	\$31,012	\$0	\$0	\$70,189
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	\$79,550	\$53,433	\$0	\$0	\$132,983	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	\$-79,550	\$53,433	\$0	\$0	\$-26,117	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508	\$-279,435	\$-173,164	\$0	\$0	\$-452,599	\$-2,267	\$-4,347	\$0	\$0	\$-6,614
Retail Cost Variance Account - Retail	1518	\$8,205	\$6,559	\$0	\$0	\$14,764	\$194	\$142	\$0	\$0	\$336
Misc. Deferred Debits	1525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STR	1548	\$56,784	\$5,899	\$0	\$0	\$62,683	\$1,843	\$720	\$0	\$0	\$2,563
Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deferred Credits	2425	\$-128,368	\$0	\$0	\$0	\$-128,368	\$0	\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$2,392,881	\$-169,474	\$0	\$0	\$2,223,406	\$43,768	\$29,371	\$0	\$0	\$73,139
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$1,925	\$0	\$0	\$0	\$1,925	\$1,470	\$23	\$0	\$0	\$1,493
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/QVAT Input Tax Credits (ITCs)	1592	\$-5,668	\$0	\$0	\$0	\$-5,668	\$-228	\$-68	\$0	\$0	\$-296
LRAM Variance Account¹⁰	1568	\$56,789	\$195,530	\$56,789	\$0	\$195,530	\$1,827	\$7,068	\$2,035	\$0	\$6,889
Total including Account 1568		\$2,445,926	\$26,055	\$56,789	\$0	\$2,415,193	\$46,838	\$36,394	\$2,035	\$0	\$81,196
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OMA Deferral Account ⁸	1532	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0	\$64
Renewable Generation Connection Funding Adder Deferral Account	1533	\$-4	\$0	\$0	\$0	\$-4	\$132	\$0	\$0	\$0	\$132
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OMA Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	\$-1,765	\$0	\$0	\$0	\$-1,765	\$0	\$0	\$0	\$0	\$0
Smart Meter OMA Variance ⁸	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Cost Deferral Account (MST Meters) ¹⁰	1557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575	\$0	\$0	\$0	\$0	\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	\$-471,793	\$239,782	\$0	\$0	\$-232,012					

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

ard

Deferral/Variance Account Workform

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Account Descriptions	Account Number	2018				Projected Interest on Dec-31-17 Balances				2.1.7 RRR		Variance RRR vs. 2017 Balance (Principal + Interest)
		Principal Disposition during 2018 - Indirected by OEB	Interest Disposition during 2018 - Indirected by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31-17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31-17 balance adjusted for disposition during 2018 (6)	Total Interest	Total Claim	As of Dec 31-17		
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0	\$143,829	\$6,433	\$2,578	\$906	\$9,017	\$153,746.01	\$150,262	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ²	1508	\$0	\$0	\$247	\$37	\$4	\$2	\$31	\$216.50	\$211	\$0	\$0
Other Regulatory Assets - Sub-Account - Eemey East	1508	\$0	\$0	\$1,152	\$33	\$21	\$7	\$61	\$1,212.41	\$1,188	\$0	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	\$0	\$0	\$16,170	\$173	\$290	\$102	\$565	\$16,735.11	\$16,343	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$0	\$0	\$2,665,528	\$70,189	\$45,987	\$16,163	\$132,339	\$2,635,716	\$2,635,716	\$0	\$0
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	\$0	\$0	\$132,983	\$0	\$2,384	\$838	\$3,222	\$132,983	\$132,983	\$0	\$0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	\$0	\$0	\$-132,983	\$0	\$-2,384	\$-838	\$-3,222	\$0	\$-132,983	\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate Rider Revenue	1508	\$0	\$0	\$452,598	\$8,614	\$8,113	\$2,851	\$17,578	\$459,218	\$459,218	\$0	\$0
Retail Cost Variance Account - Retail	1518	\$0	\$0	\$14,764	\$338	\$265	\$93	\$654	\$15,456.23	\$15,101	\$0	\$0
Misc. Deferred Debits	1525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Cost Variance Account - STR	1548	\$0	\$0	\$82,683	\$2,563	\$1,124	\$395	\$4,082	\$86,764.28	\$85,248	\$0	\$0
Board-Approved CDM Variance Account	1567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - One-time	1582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deferred Credits	2425	\$0	\$0	\$-128,368	\$0	\$-2,301	\$-809	\$-3,110	\$0	\$-128,368	\$0	\$0
Group 2 Sub-Total		\$0	\$0	\$2,223,406	\$73,139	\$39,855	\$14,007	\$127,001	\$254,195.44	\$2,298,545	\$0	\$0
PIIs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592	\$0	\$0	\$1,925	\$1,493	\$35	\$12	\$1,540	\$3,465.38	\$3,418	\$0	\$0
PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	\$0	\$-6,668	\$-298	\$-102	\$-36	\$-433	\$6,101.51	\$-6,964	\$0	\$0
LRAM Variance Account¹¹	1588	\$0	\$0	\$195,630	\$6,859			\$6,859	\$202,389.06	\$0	\$-202,389	\$0
Total including Account 1588		\$0	\$0	\$2,419,136	\$80,198	\$39,797	\$13,984	\$134,967	\$453,948.34	\$2,294,000	\$-202,389	\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection OMA Deferral Account ⁸	1532	\$0	\$0	\$64	\$0	\$0	\$0	\$64	\$64.15	\$64	\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$-4	\$-4	\$-4	\$-4	\$-4	\$128.25	\$128	\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid OMA Deferral Account	1535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$4.12	\$4	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	\$0	\$-1,765	\$0	\$0	\$0	\$0	\$-1,764.75	\$-1,765	\$0	\$0
Smart Meter OMA Variance ⁸	1556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Cost Deferral Account (MIST Meters) ⁹	1557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ²	1575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component ²	1576	\$0	\$0	\$-232,012	\$0	\$0	\$0	\$0	\$0	\$-232,012	\$0	\$0

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



Ontario Energy Board

2019 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. 2017 Balance (Principal + Interest)	Explanation
RSVA - Global Adjustment 12	1589	\$ (78,552.55)	This amount is due to the difference in generation estimates submitted to the IESO and actual generation for 2016 and January - May 2017. NOTL Hydro began submitting actual generations amounts in May 2017.
Disposition and Recovery/Refund of Regulatory Balances (2015)7	1595	\$ 18,698.94	Amounts related to the 1595-2016 rate rider were booked to account 1595-2017 in error. These amounts were adjusted in the General Ledger in 2018. In addition interest expense was adjusted by \$17.99 related to the misallocation of funds to principal
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	\$ (18,680.95)	Amounts related to the 1595-2016 rate rider were booked to account 1595-2017 in error. These amounts were adjusted in the General Ledger in 2018.
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	\$ (0.00)	n/a

2019 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	STREET LIGHTING	UNMETERED	LARGE USER
LV Variance Account	1550	0	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(3,632)	# of Customers	(3,120)	(512)	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(211,505)	kWh	(70,175)	(39,714)	(78,432)	(841)	(239)	(22,104)
RSVA - Retail Transmission Network Charge	1584	(48,607)	kWh	(16,127)	(9,127)	(18,025)	(193)	(55)	(5,080)
RSVA - Retail Transmission Connection Charge	1586	(716)	kWh	(238)	(134)	(266)	(3)	(1)	(75)
RSVA - Power (excluding Global Adjustment)	1588	137,706	kWh	45,689	25,857	51,065	547	155	14,392
RSVA - Global Adjustment	1589	(196,673)	Non-RPP kWh	(3,213)	(11,541)	(138,442)	(1,406)	0	(42,071)
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(126,754)		(43,971)	(23,630)	(45,657)	(489)	(139)	(12,868)
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	153,746	kWh	51,011	28,868	57,014	611	173	16,068
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	217	kWh	72	41	80	1	0	23
Other Regulatory Assets - Sub-Account - Energy East	1508	1,212	kWh	402	228	450	5	1	127
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	16,735	kWh	5,553	3,142	6,206	67	19	1,749
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Depreciation Expense	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Accumulated Depreciation	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Expenditures Rate	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	15,458	kWh	5,129	2,903	5,732	61	17	1,616
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	66,764	kWh	22,152	12,536	24,758	265	75	6,978
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	62	kWh	21	12	23	0	0	7
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		254,195		84,340	47,729	94,263	1,011	287	26,566
PIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	3,465	kWh	1,150	651	1,285	14	4	362
PIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(6,102)	kWh	(2,024)	(1,146)	(2,263)	(24)	(7)	(638)
Total of Account 1592		(2,636)		(875)	(495)	(978)	(10)	(3)	(276)
LRAM Variance Account (Enter dollar amount for each class)	1568	202,389		40,582	39,669	56,927	65,211	0	0
(Account 1568 - total amount allocated to classes)		202,389							
Variance		0							
Renewable Generation Connection OM&A Deferral Account	1532	64	kWh	21	12	24	0	0	7
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(1,549)	kWh	(514)	(291)	(575)	(6)	(2)	(162)
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(52,955)		(19,485)	(9,773)	(18,291)	(196)	(56)	(5,155)
Total of Account 1580 and 1588 (not allocated to WMPs)		(73,799)		(24,486)	(13,857)	(27,367)	(293)	(83)	(7,713)
Balance of Account 1589 Allocated to Non-WMPs		(196,673)		(3,213)	(11,541)	(138,442)	(1,406)	0	(42,071)
Group 2 Accounts (including 1592, 1532)		251,623		83,486	47,247	93,309	1,000	284	26,297
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		(\$20.90)							
1589/total kwh		(\$0.0009)							



2019 Deferral/Variance Account Workform

1 Please enter the Year the Account 1589 GA Balance was Last Disposed. (e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, enter 2016.)

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2017)? (e.g. If you received approval to dispose the GA account balance as at December 31, 2016, the period the GA accumulated would be 2017.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from year after the balance was last disposed to 2017). (e.g. If the CBR Class B balance was last disposed as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2017	
			January to June	July to December
Customer 1	GS>50	kWh	2,680,108	2,849,283
		kW	5,664	5,918
		Class A/B	B	A

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2017



2019 Deferral/Variance Account Workform

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculates specific amounts for each transition customer. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2016

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	106,284,260	106,284,260
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	2,680,108	2,680,108
Transition Customers' Portion of Total Consumption	C=B/A	2.52%	

Allocation of Total GA Balance \$

Total GA Balance	D	-\$	201,761
Transition Customers Portion of GA Balance	E=C*D	-\$	5,088
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	196,673

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1		2,680,108	2,680,108	100.00%	-\$ 5,088	-\$ 424
TOTAL		2,680,108	2,680,108	100.00%	-\$ 5,088	-\$ 424



2019 Deferral/Variance Account Workform

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each transition customer. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Please enter the Year the Account 1580 CBR Class B was Last Disposed.

2016

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

Allocation of total Consumption (kWh) between Class B and Class A/B Transition Customers

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Total Consumption Less WMP Consumption and Consumption for Class A who were Class A for the full year)	A	106,284,260	106,284,260
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	2,680,108	2,680,108
Transition Customers' Portion of Total Consumption	C=B/A	2.52%	103,604,152

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	-\$	1,589
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	40
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	1,549

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1		2,680,108	2,680,108	100.00%	-\$ 40	3
Total		2,680,108	2,680,108	100.00%	-\$ 40	3

2019 Deferral/Variance Account Workform

The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.
 The Year the Account 1580 CBR Class B was Last Disposed. 2016 (Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

	Total Metered 2017 Consumption Minus WMP		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	73,998,981	-	0	0	0	0	73,998,981	-	33%
GENERAL SERVICE LESS THAN 50 KW	41,877,513	-	0	0	0	0	41,877,513	-	19%
GENERAL SERVICE 50 TO 4,999 KW	82,705,771	212,896	0	0	0	0	82,705,771	212,896	37%
STREET LIGHTING	886,616	2,475	0	0	0	0	886,616	2,475	0%
UNMETERED	251,508	-	0	0	0	0	251,508	-	0%
LARGE USER	23,308,825	60,000	0	0	0	0	23,308,825	60,000	10%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	223,029,214	275,370	-	-	-	-	223,029,214	275,370	100%

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.)

1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	73,998,981	-\$ 44,485	- 0.0001
GENERAL SERVICE LESS THAN 50 KW	kWh	41,877,513	-\$ 23,921	- 0.0000
GENERAL SERVICE 50 TO 4,999 KW	kW	212,896	-\$ 46,232	- 0.0181
STREET LIGHTING	kW	2,475	-\$ 496	- 0.0167
UNMETERED	kWh	251,508	-\$ 141	- 0.0000
LARGE USER	kW	60,000	-\$ 13,029	- 0.0181
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
		-	-\$ -	- -
Total			-\$ 128,304	

\$/kWh
\$/kWh
\$/kW
\$/kW
\$/kWh
\$/kW

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	73,998,981	\$ -	-
GENERAL SERVICE LESS THAN 50 KW	kWh	41,877,513	\$ -	-
GENERAL SERVICE 50 TO 4,999 KW	kW	212,896	\$ -	-
STREET LIGHTING	kW	2,475	\$ -	-
UNMETERED	kWh	251,508	\$ -	-
LARGE USER	kW	60,000	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ -	-

\$/kWh
\$/kWh
\$/kW
\$/kW
\$/kWh
\$/kW

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for Account 1580, sub-account CBR Class B

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	0	Revised Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	73,998,981	-\$ 514	-	\$ -	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	41,877,513	-\$ 291	-	\$ -	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	212,896	-\$ 575	-	\$ -	\$/kW
STREET LIGHTING	kW	2,475	-\$ 6	-	\$ -	\$/kW
UNMETERED	kWh	251,508	-\$ 2	-	\$ -	\$/kWh
LARGE USER	kW	60,000	-\$ 162	-	\$ -	\$/kW
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
		-	-\$ -	-	\$ -	
Total			-\$ 1,549			

Rate rider calculated separately only if Class A customers exist during the period the balance accumulated

If the allocated Account 1580 sub-account CBR Class B amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is to transfer the entire OEB-approved CBR Class B amount into account 1595 for disposition at a later date (see Accounting Guidance, Capacity Based Recovery July 25, 2016)

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	1,780,312	-\$ 3,213	- 0.0002
GENERAL SERVICE LESS THAN 50 KW	kWh	6,394,270	-\$ 11,541	- 0.0002
GENERAL SERVICE 50 TO 4,999 KW	kWh	76,701,807	-\$ 138,442	- 0.0002
STREET LIGHTING	kWh	779,154	-\$ 1,406	- 0.0002
UNMETERED	kWh	-	-\$ -	- -
LARGE USER	kWh	23,308,825	-\$ 42,071	- 0.0002
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
			-\$ -	- -
Total			-\$ 196,673	

\$/kWh
\$/kWh
\$/kWh
\$/kWh
\$/kWh
\$/kWh

Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	8,152	\$ 83,486	\$ 0.07
GENERAL SERVICE LESS THAN 50 KW	kWh	41,877,513	\$ 47,247	\$ 0.0001
GENERAL SERVICE 50 TO 4,999 KW	kW	212,896	\$ 93,309	\$ 0.0365
STREET LIGHTING	kW	2,475	\$ 1,000	\$ 0.0337
UNMETERED	kWh	251,508	\$ 284	\$ 0.0001
LARGE USER	kW	60,000	\$ 26,297	\$ 0.0365
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
Total			\$ 251,623	

per customer per month
 \$/kWh
 \$/kW
 \$/kW
 \$/kWh
 \$/kW

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts are to be on a per



2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL		-	\$ -	-
GENERAL SERVICE LESS THAN 50 KW		-	\$ -	-
GENERAL SERVICE 50 TO 4,999 KW		-	\$ -	-
STREET LIGHTING		-	\$ -	-
UNMETERED		-	\$ -	-
LARGE USER		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total		-	\$ -	-

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts, including Accounts 1575 and 1576 are to be on a per customer basis. Please choose "# of customers" for the

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	kWh	73,998,981	\$ 40,582	0.0000
GENERAL SERVICE LESS THAN 50 KW	kWh	41,877,513	\$ 39,669	0.0001
GENERAL SERVICE 50 TO 4,999 KW	kW	212,896	\$ 56,927	0.0223
STREET LIGHTING	kW	2,475	\$ 65,211	2.1959
UNMETERED	kWh	251,508	\$ -	-
LARGE USER	kW	60,000	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 202,389	

\$/kWh
\$/kWh
\$/kW
\$/kW
\$/kWh
\$/kW