**Deferral and Variance Accounts**

Orangeville inadvertently missed the 2014 Board-approved amount in the continuity schedule contained within the 2015 Rate Generator Model. Orangeville has now included the Board-approved amounts and discovered that the grand total of the Group 1 accounts met the materiality threshold. The total requested for disposition is $343,120 meeting the threshold test at .0014 per kWh.

Chapter 3 of the Filing requirements notes that distributors must establish separate rate riders to recover the balances in the RSVAs for Market Participants and must separate the RSVA accounts that are related to the charges for which the MPs settle directly with the IESO.

Orangeville has one customer that settles directly with the IESO and has developed rates riders using the same methodology as Enwin Utilities Ltd. as set out in the final 2014 Tariff of Rates and Charges (EB-2014-0156).

There is a material difference between the last Board-approved volumetric load forecast, therefore Orangeville used the most recent actual 12-month data from 2013 to calculate the rate riders for all classes.

In Table 1 below, the 2013 total kWhs and kW for all customers including the WMP were included in the calculation of the rate riders for the 1595 disposition of 2008 balances, approved in 2010; 1550 - LV charges; 1551 - Smart Meter Entity charges; 1584 – Network Transmission charges; and 1586 – Connection Transmission charges.

**Table 1**



In Table 2 below, to calculate the rate rider for disposition of the charges that the WMP is charged by the IESO i.e. 1580 – Wholesale Market Service charges and 1588 – Power; the WMP kWhs of 3,528,543 and the kW of 5,796 were subtracted from the General Service 50 to 4,999 kW class to derive the % kWh to be used for each classes share proportion of the total kWhs.

**Table 2**



In Table 3 below, to calculate the rate rider for 1589 – Global Adjustment charges, the non-RPP kWhs and kWs reported in Orangeville’s RRR reporting for the period ending December 31, 2013 were utilized to determine the new rate riders excluding the WMP. As in Table 2, the total WMP kWhs and kW were subtracted from the General Service 50 to 4,999 class to determine the class kWh share proportion.

**Table 3**



**Table 4**

