



Ontario Energy Board


# 2016 Deferral/Variance Account Workform

Version 2.6 unlock


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Service Territory	
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## General Notes

### Notes

 Pale green cells represent input cells.

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

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

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**All Board-Appointed disbursements:** please ensure that the disposition amount has the same sign (*i.e.*: debit balances are positive figures and credit balances are to have a negative figure) as per the retained Board decision.  
Do not include interest payments or OCB approved disbursements in this column

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disbursement(s), please provide amounts for adjustments and supporting documents.

The following categories may require further explanation from the Board regarding the reason for the adjustment:  
**"By way of exception":** The Board takes decisions that furnished distributions that cannot attract its invoices as of January 1, 2011 will receive a variance account for OCEB purposes...The board expects that any principal balances in "Sub Account Financial Statement Payment and Recovery Variance - Ontario Clean Environment Benefit Act" will be addressed through the monthly settlement process with the IRSO or the host auditor, as applicable.

Differential accounts related to Smart Meter Deployment need not be recorded/unrecorded through the Deferral and Variance Accounts rate card. For details on how to move balance of Smart Meters accounts see the Report Card Appendix A, Section 6.7.8.

The Board requires that Disposition of Accord 1975 by June 30, 2011 shall require the use of separate rates and fees; In the Adjustments during 2007's closure of the contractual schedules, please enter the amounts to be included in the Accord 1975 and 1976 rate cards under the heading Chapter 2 expenditures. For Accord 1975, please provide the value in C\$ F399 from the revised F399 form (e.g., +2.6A, +2.6B or -2.C). For Accord 1976, please provide the value in C\$ F399 from the revised Chart of Accounts (e.g., +2.6D or -2.E).

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances) as the positive figures and credit balance as well as a negative figure) as per the related Board disposition. For all Board-Approved dispositions, or OSD approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances) as the positive figures and credit balance as well as a negative figure) as per the related Board disposition.

Please provide explanations for the nature of the adjustments. If the adjustment relates to Previously OSD Approved dispositions, please also provide the 2015 Letter to the Board, regarding the implementation of the Ontario Clean Energy Rebate.

By way of example: The Board does anticipate that licensed distributors that cannot accept their invoices as of January 1, will require a variance balance in "Sub account Financial Assistance Payment and Rebate Variance - Ontario Clean Energy Rebate Act" will address the 2015 OSD approved adjustments. The Board anticipates that the OSD approved adjustments will be required to be made to the 2015 OSD approved adjustments.

Deferral accounts related to Smart Meter deployment are not to be reflowed through the Deferral and Variance Account Control Report. For data related to Smart Meter deployment and Smart Meter deployment (J-2011-0001)

Deferral accounts related to Smart Meter deployment are not to be reflowed through the Deferral and Variance Account Control Report. For data related to Smart Meter deployment and Smart Meter deployment (J-2011-0001)

The Board requires that disposition of Chapter 1 accounts and OSD 1576 and require the use of separate ratios and rates. In the "Adjustments during 2015" report calculation from the applicable Chapter 1 adjustments. For Chapter 1576, please provide the value of 1738 from the relevant Chapter 1576 Appendix (e.g. 2.02 or 2.4E).



Ontario Energy Board

## 2016 Deferral/Variance Account Workform

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

Account Descriptions		Variance RRR vs. 2014 Balance (Principal + Interest)	Explanation
Group 1 Accounts			

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

[illegible]

<sup>1</sup> 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

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

<sup>3</sup> Enter the percentage of the balance in account 1589 allocated to Class A customers. Distributors typically settle GA costs with Class A customers on the basis of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in 1589 should be allocated to a distributor's Class A customers.

62.6%
13.5%
23.4%
0.0%
0.3%
0.2%

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$40.26
1589/Total kwh	\$0.0034

# 2016 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years) 

2

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

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	149,932,101	\$ 465,277	0.0016	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$ 101,922	0.0016	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$ 177,552	0.5645	\$/kW
SENTINEL LIGHTING	kW	273	\$ 189	0.3458	\$/kW
STREET LIGHTING	kW	1,889	\$ 2,184	0.5782	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	\$ 1,019	0.0010	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 748,144		

Rate Rider Residential Calculation (excluding Global Adjustment)

		800 kWh	600kWh
Per # of Customers month	0.7282		
Per kWh	0.0009	0.7200	0.54

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	149,932,101	-\$ 535,768	- 0.0018	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	-\$ 115,666	- 0.0018	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	-\$ 200,071	- 0.6361	\$/kW
SENTINEL LIGHTING	kW	273	-\$ 351	- 0.6430	\$/kW
STREET LIGHTING	kW	1,889	-\$ 2,393	- 0.6335	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	-\$ 1,895	- 0.0018	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 856,144		

### 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	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	9,605,850	\$ 106,713	0.0056	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	5,875,712	\$ 65,275	0.0056	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	161,206	\$ 637,596	1.9776	\$/kW
SENTINEL LIGHTING	kW	47	\$ 187	1.9991	\$/kW
STREET LIGHTING	kW	2,017	\$ 7,943	1.9695	\$/kW
UNMETERED SCATTERED LOAD	kWh	33,980	\$ 377	0.0056	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 818,091</b>		

### Rate Rider Calculation for RSVA - Power - Global Adjustment - Class A Non-WMP Customers

Balance of Account 1589 allocated to Class A Non-WMP Customers

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b>Non-RPP kW / kWh / # of Customers</b>	<b>Balance of RSVA - Power - Global Adjustment</b>	<b>Rate Rider for RSVA - Power - Global Adjustment</b>	
RESIDENTIAL	kWh	-	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	-	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	-	\$ -	-	\$/kW
SENTINEL LIGHTING	kW	-	\$ -	-	\$/kW
STREET LIGHTING	kW	-	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			\$ -		



Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	# of Customers	15,930	\$ 62,577	\$ 0.1637	per customer per month
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$ 13,510	\$ 0.0002	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$ 23,368	\$ 0.0743	\$/kW
SENTINEL LIGHTING	kW	273	\$ 41	\$ 0.0751	\$/kW
STREET LIGHTING	kW	1,889	\$ 279	\$ 0.0740	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	\$ 221	\$ 0.0002	\$/kWh
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
Total			\$ 99,996		

As per the Board's letter issued July 16, 2015

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

2

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	# of Customers	-	\$ -	-	per customer per month
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	157,261	\$ -	-	\$/kW
SENTINEL LIGHTING	kW	273	\$ -	-	\$/kW
STREET LIGHTING	kW	1,889	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	530,367	\$ -	-	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ -		

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

2

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568		
RESIDENTIAL	kWh	149,932,101	\$ 24,353	0.0001	<i>\$/kWh</i>	12176.405
GENERAL SERVICE LESS THAN 50 KW	kWh	32,368,433	\$ 9,362	0.0001	<i>\$/kWh</i>	4681.05
GENERAL SERVICE 50 TO 4,999 KW	<b>kW</b>	157,261	\$ 3,119	0.0099	<b><i>\$/kW</i></b>	1559.63
SENTINEL LIGHTING	<b>kW</b>	273	-\$ 502	- 0.9190	<b><i>\$/kW</i></b>	-251.06
STREET LIGHTING	<b>kW</b>	1,889	-\$ 5,528	- 1.4636	<b><i>\$/kW</i></b>	-2764
UNMETERED SCATTERED LOAD	kWh	530,367	-\$ 4,162	- 0.0039	<i>\$/kWh</i>	2,081.24
		-	\$ -	-		17483.27
		-	\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
Total			\$ 26,642			