Ontario Energy Board

2019 Deferral/Variance Account Workform

Utility Name	Lakeland Power Distribution Ltd.
Service Territory	*former Parry Sound*
Assigned EB Number	EB-2018-0050
Name of Contact and Title	Margaret Maw, CFO
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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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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.	1	Complete the DVA continuity schedule. 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. 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.
		2a	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. 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. 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.
		2b	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.
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	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.

6 - Class A Data Consumption	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).	7	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. 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.
		8	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.
		9	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.
6.1a. - GA Allocation	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).	10	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. 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). 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.
6.2 - CBR	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.	11	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. 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.
6.2a - CBR_B Allocation	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).	12	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. In B16 select the year when the balance in CBR Class B was last disposed. 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 eiher partial or full year). 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.
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	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 .

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This continuity schedule must be completed for each account and sub-account that the ut
data from the year in which the GL balance was last disposed. For example, if in the 2017
in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting
the relevant balances approved for disposition was first transferred into Account 1595 (20
starting from the vintage year. For any new accounts that have never been disposed, start

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

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

Account Descriptions	Account Number

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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, s data 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 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 the relevant 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 b 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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
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.

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 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

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

		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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
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. a debit figure and credit balance are to have a negative figure) as per the related OEB decision.

Account Descriptions	Account Number	2013									
		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

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This continuity schedule must be completed for each account and sub-account that the ut data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

		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**	**Opening Principal Amounts as of Jan-1-15**	**Transactions(1) Debit / (Credit) during 2015**	**OEB-Approved Disposition during 2015**
Group 1 Accounts														
LV Variance Account	1550	$0				$0	$0				$0	$0	$270,126	
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0				$0	$0	$2,181	
RSVA - Wholesale Market Service Charge[9]	1580	$0				$0	$0				$0	$0	-$413,249	
Variance WMS – Sub-account CBR Class A[9]	1580													
Variance WMS – Sub-account CBR Class B[9]	1580												$19,954	
RSVA - Retail Transmission Network Charge	1584	$0				$0	$0				$0	$0	$46,780	
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0	$0	$1,489	
RSVA - Power (excluding Global Adjustment)[12]	1588	$0				$0	$0				$0	$0	$458,654	
RSVA - Global Adjustment [12]	1589	$0				$0	$0				$0	$0	$408,742	
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$0				$0	$0				$0	$0	$46,921	
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595	$0				$0	$0				$0	$0	-$70,904	
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	$0				$0	$0				$0	$0		
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	$0				$0	$0				$0	$0		
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0				$0	$0				$0	$0		
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595	$0				$0	$0				$0	$0		
Not to be disposed of until a year after rate rider has expired and that balance has been audited														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$770,694	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$361,952	$0
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$408,742	$0

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

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	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015

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This continuity schedule must be completed for each account and sub-account that the ut data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

		2015							2016						
Account Descriptions	**Account Number**	**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**	**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**
Group 1 Accounts															
LV Variance Account	1550		$270,126	$0	$4,620			$4,620	$270,126	$164,463			$434,589	$4,620	$3,799
Smart Metering Entity Charge Variance Account	1551		$2,181	$0	$80			$80	$2,181	-$522			$1,659	$80	$22
RSVA - Wholesale Market Service Charge[9]	1580		-$413,249	$0	-$11,773			-$11,773	-$413,249	-$73,931			-$487,180	-$11,773	-$5,080
Variance WMS – Sub-account CBR Class A[9]	1580		$0	$0				$0	$0				$0	$0	
Variance WMS – Sub-account CBR Class B[9]	1580		$19,954	$0	$61			$61	$19,954	-$3,296			$16,658	$61	$88
RSVA - Retail Transmission Network Charge	1584		$46,780	$0	$152			$152	$46,780	$175,325			$222,105	$152	$1,359
RSVA - Retail Transmission Connection Charge	1586		$1,489	$0	-$1,422			-$1,422	$1,489	$135,345			$136,834	-$1,422	$675
RSVA - Power (excluding Global Adjustment)[12]	1588		$458,654	$0	$67,485			$67,485	$458,654	$297			$458,951	$67,485	$5,253
RSVA - Global Adjustment [12]	1589		$408,742	$0	-$75,749			-$75,749	$408,742	-$3,211			$405,531	-$75,749	$4,313
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595		$46,921	$0	$8,789			$8,789	$46,921				$46,921	$8,789	$516
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595		-$70,904	$0	-$17,257			-$17,257	-$70,904				-$70,904	-$17,257	$126
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595		$0	$0				$0	$0				$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595		$0	$0				$0	$0				$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595		$0	$0				$0	$0				$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595		$0	$0				$0	$0				$0	$0	
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$770,694	$0	-$25,014	$0	$0	-$25,014	$770,694	$394,470	$0	$0	$1,165,164	-$25,014	$11,071
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$361,952	$0	$50,735	$0	$0	$50,735	$361,952	$397,681	$0	$0	$759,633	$50,735	$6,758
RSVA - Global Adjustment 12	**1589**	$0	$408,742	$0	-$75,749	$0	$0	-$75,749	$408,742	-$3,211	$0	$0	$405,531	-$75,749	$4,313

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

Account Descriptions	Account Number	2015							2016						
		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	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

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Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the ut data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

					2017										
Account Descriptions	**Account Number**	**OEB-Approved Disposition during 2016**	**Interest Adjustments(2) during 2016**	**Closing Interest Amounts as of Dec-31-16**	**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**	**Principal Disposition during 2018 - instructed by OEB**
Group 1 Accounts															
LV Variance Account	1550			$8,419	$434,589	$161,774	$270,126		$326,237	$8,419	$2,121	$7,591		$2,949	$164,463
Smart Metering Entity Charge Variance Account	1551			$102	$1,659	-$439	$2,181		-$961	$102	-$6	$104		-$8	-$522
RSVA - Wholesale Market Service Charge[9]	1580			-$16,853	-$487,180	-$77,471	-$413,249		-$151,402	-$16,853	-$2,059	-$16,319		-$2,593	-$73,930
Variance WMS – Sub-account CBR Class A[9]	1580			$0	$0				$0	$0				$0	
Variance WMS – Sub-account CBR Class B[9]	1580			$149	$16,658	-$1,865	$19,954		-$5,161	$149	$239	$280		$108	-$3,296
RSVA - Retail Transmission Network Charge	1584			$1,511	$222,105	$137,329	$46,780		$312,654	$1,511	$2,997	$667		$3,841	$175,325
RSVA - Retail Transmission Connection Charge	1586			-$747	$136,834	$109,560	$1,489		$244,905	-$747	$2,295	-$1,406		$2,954	$135,345
RSVA - Power (excluding Global Adjustment)[12]	1588			$72,738	$458,951	-$120,080	$393,542	-$65,112	-$119,783	$72,738	$76,821	$71,814		$77,745	$297
RSVA - Global Adjustment [12]	1589			-$71,436	$405,531	$32,054	$408,742		$28,843	-$71,436	-$81,734	-$71,253		-$81,917	-$3,211
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595			$9,305	$46,921		$46,921		$0	$9,305		$9,304		$1	
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595			-$17,131	-$70,904		-$70,904		$0	-$17,131		-$17,131		$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595			$0	$0				$0	$0				$0	
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595			$0	$0				$0	$0				$0	
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595			$0	$0				$0	$0				$0	
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595			$0	$0	-$572,867	-$706,062		$133,195	$0	$3,672	$16,349		-$12,677	
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	-$13,943	$1,165,164	-$332,005	-$480	-$65,112	$768,527	-$13,943	$4,346	$0	$0	-$9,597	$394,471
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$57,493	$759,633	-$364,059	-$409,222	-$65,112	$739,684	$57,493	$86,080	$71,253	$0	$72,320	$397,682
RSVA - Global Adjustment 12	**1589**	$0	$0	-$71,436	$405,531	$32,054	$408,742	$0	$28,843	-$71,436	-$81,734	-$71,253	$0	-$81,917	-$3,211

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

					2017										
Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	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	Principal Disposition during 2018 - instructed by OEB

Energy Board

Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the ut data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

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 d where the balance in 1580 sub-account CBR Class B accum the year the balance was last disposed to 2017), check off the check ☑

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

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

		2018			Projected Interest on Dec-31-17 Balances				2.1.7 RRR	
Account Descriptions	Account Number	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 (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	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 1 Accounts										
LV Variance Account	1550	$2,802	$161,774	$147	3,013	$1,321	$4,481	$166,255.20	$329,187	$1
Smart Metering Entity Charge Variance Account	1551	-$8	-$439	$0	(8)	-$4	-$12	-$450.76	-$970	-$1
RSVA - Wholesale Market Service Charge[9]	1580	-$1,482	-$77,472	-$1,111	(1,443)	-$633	-$3,187	-$80,658.60	-$153,995	$0
Variance WMS – Sub-account CBR Class A[9]	1580		$0	$0	0	$0	$0	$0.00		$0
Variance WMS – Sub-account CBR Class B[9]	1580	-$110	-$1,865	$218	(35)	-$15	$168	-$1,696.97	-$5,053	$0
RSVA - Retail Transmission Network Charge	1584	$2,948	$137,329	$893	2,558	$1,122	$4,572	$141,901.27	$316,495	$0
RSVA - Retail Transmission Connection Charge	1586	$2,283	$109,560	$671	2,041	$895	$3,606	$113,166.30	$247,859	$0
RSVA - Power (excluding Global Adjustment)[12]	1588	$928	-$120,080	$76,817	(2,236)	-$981	$73,600	-$46,480.14	-$42,038	$0
RSVA - Global Adjustment [12]	1589	-$222	$32,054	-$81,695	597	$262	-$80,836	-$48,782.22	-$53,075	-$1
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595		$0	$1			$1	☐ Check to Dispose of Account $0.00		-$1
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595		$0	$0	0	$0	$0	☐ Check to Dispose of Account $0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595		$133,195	-$12,677	2,481	$1,088	-$9,108	☐ Check to Dispose of Account $0.00	$120,518	$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$7,139	$374,056	-$16,736	$6,967	$3,055	-$6,714	$243,254.07	$758,928	-$2
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$7,361	$342,002	$64,959	$6,370	$2,793	$74,122	$292,036.29	$812,003	-$1
RSVA - Global Adjustment 12	**1589**	-$222	$32,054	-$81,695	$597	$262	-$80,836	-$48,782.22	-$53,075	-$1
								☐ Check to Dispose of Account		

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

		2018			Projected Interest on Dec-31-17 Balances				2.1.7 RRR	
Account Descriptions	Account Number	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 (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	Variance RRR vs. 2017 Balance (Principal + Interest)

Energy Board

Deferral/Variance Account Workfo

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Account 1580

This continuity schedule must be completed for each account and sub-account that the u
data from the year in which the GL balance was last disposed. For example, if in the 2017
in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting
the relevant balances approved for disposition was first transferred into Account 1595 (20
starting from the vintage year. For any new accounts that have never been disposed, start

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

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

Account Descriptions	Account Number

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.

3

Identify and name 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	$61,268	$9,790			$71,058	$108	$1,011			$1,119
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[3]	1508					$0					$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508					$0					$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$8,173				$8,173	$1,699	$120			$1,819
Other Regulatory Assets - Sub-Account - Other - TransCanada	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	1567					$0					$0
Extra-Ordinary Event Costs	1572					$0					$0
Deferred Rate Impact Amounts	1574					$0					$0
RSVA - One-time	1582					$0					$0
Other Deferred Credits	2425					$0					$0
Group 2 Sub-Total			$9,790	$0	$0	$79,231	$1,807	$1,131	$0	$0	$2,938
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		-$13,627	-$182,922		$169,295					$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					$0					$0
LRAM Variance Account[11]	**1568**					$0					$0
Total including Account 1568			-$3,837	-$182,922	$0	$248,526	$1,807	$1,131	$0	$0	$2,938
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										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575					$0					
Accounting Changes Under CGAAP Balance + Return Component[5]	1576										

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

Account Descriptions	Account Number	2013									
		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	$71,058				$71,058	$1,119	$1,045			$2,164
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0	$3,063			$3,063	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	$0	-$19			-$19	$0				$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$8,173				$8,173	$1,819	$120			$1,939
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$0	$13,438			$13,438	$0	-$369			-$369
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$0	$175			$175	$0	-$15			-$15
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0	$14,479			$14,479	$0	$1,153			$1,153
RSVA - One-time	1582	$0	-$5,738			-$5,738	$0	$2,247			$2,247
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$79,231	$25,398	$0	$0	$104,629	$2,938	$4,181	$0	$0	$7,119
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$169,295				$169,295	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$248,526	$25,398	$0	$0	$273,924	$2,938	$4,181	$0	$0	$7,119
Renewable Generation Connection Capital Deferral Account[8]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0				$0	$0				$0
Smart Meter OM&A Variance[4]	1556	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[10]	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component[5]	1576	$0	-$54,517			-$54,517					

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.

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	$71,058				$71,058	$2,164	$1,045			$3,209
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$3,063				$3,063	$0	$40			$40
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	-$19				-$19	$0				$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$8,173				$8,173	$1,939	$120			$2,059
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$13,438	$273			$13,711	-$369	$12			-$357
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$175	$56			$231	-$15	$3			-$12
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$14,479	-$12			$14,467	$1,153	$195			$1,348
RSVA - One-time	1582	-$5,738				-$5,738	$2,247	$163			$2,410
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$104,629	$317	$0	$0	$104,946	$7,119	$1,578	$0	$0	$8,697
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$169,295				$169,295	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$273,924	$317	$0	$0	$274,241	$7,119	$1,578	$0	$0	$8,697
Renewable Generation Connection Capital Deferral Account[8]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0				$0	$0				$0
Smart Meter OM&A Variance[4]	1556	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[10]	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component[5]	1576	-$54,517	-$77,132			-$131,649					

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.

Account Descriptions	Account Number	2015									
		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	$71,058				$71,058	$3,209	$847			$4,056
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$3,063				$3,063	$40	$42			$82
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	-$19				-$19	$0				$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$8,173				$8,173	$2,059	$97			$2,156
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$13,711	-$3,249			$10,462	-$357	$152			-$205
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$231				$231	-$12	$3			-$9
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$14,467				$14,467	$1,348	-$23			$1,325
RSVA - One-time	1582	-$5,738				-$5,738	$2,410	$163			$2,573
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$104,946	-$3,249	$0	$0	$101,697	$8,697	$1,281	$0	$0	$9,978
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$169,295				$169,295	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$274,241	-$3,249	$0	$0	$270,992	$8,697	$1,281	$0	$0	$9,978
Renewable Generation Connection Capital Deferral Account[8]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0				$0	$0				$0
Smart Meter OM&A Variance[4]	1556	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[10]	1557	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component[5]	1576	-$131,649	-$78,245			-$209,894					

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.

Account Descriptions	Account Number	2016									
		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	$71,058				$71,058	$4,056	$782			$4,838
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$3,063				$3,063	$82	$34			$116
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	-$19				-$19	$0				$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$8,173				$8,173	$2,156	$90			$2,246
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$10,462	-$4,074			$6,388	-$205	$93			-$112
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$231				$231	-$9	$3			-$6
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$14,467				$14,467	$1,325	$159			$1,484
RSVA - One-time	1582	-$5,738				-$5,738	$2,573	-$10			$2,563
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$101,697	-$4,074	$0	$0	$97,623	$9,978	$1,151	$0	$0	$11,129
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$169,295				$169,295	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$270,992	-$4,074	$0	$0	$266,918	$9,978	$1,151	$0	$0	$11,129
Renewable Generation Connection Capital Deferral Account[8]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0				$0	$0				$0
Smart Meter OM&A Variance[4]	1556	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[10]	1557	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component[5]	1576	-$209,894	-$30,289			-$240,183					

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.

Account Descriptions	Account Number	2017									
		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 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$71,058				$71,058	$4,838	$853			$5,691
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$3,063				$3,063	$116	$37			$153
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	-$19				-$19	$0				$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$8,173				$8,173	$2,246	$98			$2,344
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$6,388	-$3,978			$2,410	-$112	$53			-$59
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$231				$231	-$6	$3			-$3
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$14,467				$14,467	$1,484	$174			$1,658
RSVA - One-time	1582	-$5,738				-$5,738	$2,563	-$69			$2,494
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$97,623	-$3,978	$0	$0	$93,645	$11,129	$1,149	$0	$0	$12,278
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$169,295				$169,295	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$266,918	-$3,978	$0	$0	$262,940	$11,129	$1,149	$0	$0	$12,278
Renewable Generation Connection Capital Deferral Account[8]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0				$0	$0				$0
Smart Meter OM&A Variance[4]	1556	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[10]	1557	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component[5]	1576	-$240,183	-$76,972			-$317,155					

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.

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 (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			$71,058	$5,691	1,323	$580	$7,595		$78,652.76	$76,748
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			$3,063	$153	57	$25	$235		$3,298.06	$3,215
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508			$0	$0	0	$0	$0		$0.00	
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508			-$19	$0	(0)	-$0	-$1	☐ Check to Dispose of Account	$0.00	-$19
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508			$8,173	$2,344	152	$67	$2,563	☑ Check to Dispose of Account	$10,735.97	$10,518
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508			$0	$0	0	$0	$0	☐ Check to Dispose of Account	$0.00	
Retail Cost Variance Account - Retail	1518			$2,410	-$59	45	$20	$6		$2,415.57	$2,352
Misc. Deferred Debits	1525			$0	$0	0	$0	$0	☐ Check to Dispose of Account	$0.00	
Retail Cost Variance Account - STR	1548			$231	-$3	4	$2	$3		$234.19	$228
Board-Approved CDM Variance Account	1567			$0	$0	0	$0	$0		$0.00	
Extra-Ordinary Event Costs	1572			$0	$0	0	$0	$0		$0.00	
Deferred Rate Impact Amounts	1574			$14,467	$1,658	269	$118	$2,046		$16,512.60	$16,125
RSVA - One-time	1582			-$5,738	$2,494	(107)	-$47	$2,340		-$3,397.73	-$3,243
Other Deferred Credits	2425			$0	$0	0	$0	$0	☐ Check to Dispose of Account	$0.00	
Group 2 Sub-Total		$0	$0	$93,645	$12,278	$1,744	$765	$14,787		$108,451.41	$105,924
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			$169,295	$0			$0		$169,295.00	$169,295
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			$0	$0	0	$0	$0		$0.00	
LRAM Variance Account[11]	**1568**			$0	$0		$0	$0		$0.00	
Total including Account 1568		$0	$0	$262,940	$12,278	$1,744	$765	$14,787		$277,746.41	$275,219
Renewable Generation Connection Capital Deferral Account[8]	1531			$0	$0	0	$0	$0		$0.00	
Renewable Generation Connection OM&A Deferral Account[8]	1532			$0	$0	0	$0	$0		$0.00	
Renewable Generation Connection Funding Adder Deferral Account	1533			$0	$0	0	$0	$0		$0.00	
Smart Grid Capital Deferral Account	1534			$0	$0	0	$0	$0		$0.00	
Smart Grid OM&A Deferral Account	1535			$0	$0	0	$0	$0		$0.00	
Smart Grid Funding Adder Deferral Account	1536			$0	$0	0	$0	$0		$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555			$0	$0	0	$0	$0		$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555			$0	$0	0	$0	$0		$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555			$0	$0	0	$0	$0		$0.00	
Smart Meter OM&A Variance[4]	1556			$0	$0	0	$0	$0		$0.00	
Meter Cost Deferral Account (MIST Meters)[10]	1557			$0	$0	0	$0	$0		$0.00	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575			$0					☐ Check to Dispose of Account	$0.00	
Accounting Changes Under CGAAP Balance + Return Component[5]	1576			-$317,155					☑ Check to Dispose of Account	-$317,155.00	$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.

Account Descriptions	Account Number	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 2 Accounts		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	-$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	-$1
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	$0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$1
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	$0
Retail Cost Variance Account - Retail	1518	$1
Misc. Deferred Debits	1525	$0
Retail Cost Variance Account - STR	1548	$0
Board-Approved CDM Variance Account	1567	$0
Extra-Ordinary Event Costs	1572	$0
Deferred Rate Impact Amounts	1574	$0
RSVA - One-time	1582	$1
Other Deferred Credits	2425	$0
Group 2 Sub-Total		$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0
LRAM Variance Account[11]	**1568**	$0
Total including Account 1568		$1
Renewable Generation Connection Capital Deferral Account[8]	1531	$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0
Smart Grid Capital Deferral Account	1534	$0
Smart Grid OM&A Deferral Account	1535	$0
Smart Grid Funding Adder Deferral Account	1536	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0
Smart Meter OM&A Variance[4]	1556	$0
Meter Cost Deferral Account (MIST Meters)[10]	1557	$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	$0
Accounting Changes Under CGAAP Balance + Return Component[5]	1576	$317,155

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.

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
LV Variance Account	1550	$ 1.00	
Smart Metering Entity Charge Variance Account	1551	$ (1.00)	
RSVA - Global Adjustment 12	1589	$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2012)7	1595	$ (1.00)	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ (1.00)	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$ (1.00)	
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	$ 1.00	
Retail Cost Variance Account - Retail	1518	$ 1.00	

Ontario Energy Board

2019 Deferral/Variance Account Workform

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

			A		B			C		D=A-C		E		F =B-C-E (deduct E if applicable)								
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh [4]**	**Total Metered kW [4]**	**Metered kWh for Non-RPP Customers [4, 5]**	**Metered kW for Non-RPP Customers [4, 5]**	**Distribution Revenue**	**Metered kWh for Wholesale Market Participants (WMP) [4]**	**Metered kW for Wholesale Market Participants (WMP) [4]**	**Total Metered kWh less WMP consumption** *(if applicable)*	**Total Metered kW less WMP consumption** *(if applicable)*	**Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated**	**Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated**	**Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption**	**1595 Recovery Share Proportion (2012) [1]**	**1595 Recovery Share Proportion (2013) [1]**	**1595 Recovery Share Proportion (2014) [1]**	**1595 Recovery Share Proportion (2015) [1]**	**1595 Recovery Share Proportion (2016) [1]**	**1595 Recovery Share Proportion (2017) [1]**	**1568 LRAM Variance Account Class Allocation[2] ($ amounts)**	**Number of Customers for Residential and GS<50 classes[2]**
RESIDENTIAL	kWh	2,936	28,486,417		938,389		1,244,416			28,486,417	-	-	-	938,389								2,936
GS <50 KW	kWh	549	17,240,830		2,418,967		464,943			17,240,830	-	-	-	2,418,967								549
GS 50 TO 4,999 KW	kW	42	29,207,245	70,798	25,734,699	62,050	317,609			29,207,245	70,798	-	7,720,401	18,014,298								
UNMETERED SCATTERED LOAD	kWh	17	56,112	-	-	-	3,608			56,112	-	-	-	-								
SENTINEL LIGHTING	kW	6	6,900	19	-		787			6,900	19	-	-	-								
STREET LIGHTING	kW	1,063	348,838	1,005	348,838	1,005	37,127			348,838	1,005	-	-	348,838								
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Total		**4,613**	**75,346,342**	**71,822**	**29,440,893**	**63,055**	**$ 2,068,490**	**-**	**-**	**75,346,342**	**71,822**	**-**	**7,720,401**	**21,720,492**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**$ -**	

Balance as per Sheet 2	$	-
Variance	$	-

[1] Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

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

Ontario Energy Board

2019 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GS <50 KW	GS 50 TO 4,999 KW	UNMETERED SCATTERED LOAD	SENTINEL LIGHTING	STREET LIGHTING	
LV Variance Account	1550	166,255	kWh	62,857	38,043	64,447	124	15	770	0
Smart Metering Entity Charge Variance Account	1551	(451)	# of Customers							
RSVA - Wholesale Market Service Charge	1580	(80,659)	kWh	(30,495)	(18,456)	(31,266)	(60)	(7)	(373)	0
RSVA - Retail Transmission Network Charge	1584	141,901	kWh	53,649	32,470	55,007	106	13	657	0
RSVA - Retail Transmission Connection Charge	1586	113,166	kWh	42,785	25,895	43,868	84	10	524	0
RSVA - Power (excluding Global Adjustment)	1588	(46,480)	kWh	(17,573)	(10,636)	(18,018)	(35)	(4)	(215)	0
RSVA - Global Adjustment	1589	(38,618)	Non-RPP kWh	(1,668)	(4,301)	(32,028)	0	0	(620)	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**293,733**		**111,223**	**67,315**	**114,037**	**219**	**27**	**1,362**	**0**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	78,653	kWh	29,736	17,997	30,489	59	7	364	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	3,298	kWh	1,247	755	1,278	2	0	15	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	10,736	kWh	4,059	2,457	4,162	8	1	50	0
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	2,416	kWh	913	553	936	2	0	11	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	234	kWh	89	54	91	0	0	1	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	16,513	kWh	6,243	3,778	6,401	12	2	76	0
RSVA - One-time	1582	(3,398)	kWh	(1,285)	(777)	(1,317)	(3)	(0)	(16)	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		**108,451**		**41,003**	**24,816**	**42,040**	**81**	**10**	**502**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	169,295	kWh	64,006	38,738	65,625	126	16	784	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		**169,295**		**64,006**	**38,738**	**65,625**	**126**	**16**	**784**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**0**		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		**0**								
Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(1,374)**	**kWh**	**(579)**	**(350)**	**(436)**	**(1)**	**(0)**	**(7)**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**421,323**		**159,291**	**96,408**	**163,321**	**314**	**39**	**1,951**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(127,139)**		**(48,068)**	**(29,092)**	**(49,284)**	**(95)**	**(12)**	**(589)**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(38,618)**		**(1,668)**	**(4,301)**	**(32,028)**	**0**	**0**	**(620)**	**0**
Group 2 Accounts (including 1592, 1532)		**277,746**		**105,008**	**63,554**	**107,666**	**207**	**25**	**1,286**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(317,155)	kWh	(119,908)	(72,572)	(122,942)	(236)	(29)	(1,468)	0
Total Balance Allocated to each class for Accounts 1575 and 1576		**(317,155)**		**(119,908)**	**(72,572)**	**(122,942)**	**(236)**	**(29)**	**(1,468)**	**0**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($10.57)
1589/total kwh	($0.0006)

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2019 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	166,255	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(451)	# of Customers						
RSVA - Wholesale Market Service Charge	1580	(80,659)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	141,901	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	113,166	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(46,480)	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(38,618)	Non-RPP kWh	0	0	0	0	0	0
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)		**293,733**		**0**	**0**	**0**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	78,653	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	3,298	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	10,736	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	2,416	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	234	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	16,513	kWh	0	0	0	0	0	0
RSVA - One-time	1582	(3,398)	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		**108,451**		**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	169,295	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
Total of Account 1592		**169,295**		**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**0**		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		**0**							
Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(1,374)**	**kWh**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**421,323**		**0**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(127,139)**		**0**	**0**	**0**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(38,618)**		**0**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**277,746**		**0**	**0**	**0**	**0**	**0**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(317,155)	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		**(317,155)**		**0**	**0**	**0**	**0**	**0**	**0**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($10.57)
1589/total kwh	($0.0006)

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2019 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	166,255	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(451)	# of Customers							
RSVA - Wholesale Market Service Charge	1580	(80,659)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	141,901	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	113,166	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(46,480)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(38,618)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**293,733**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	78,653	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	3,298	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - Late Payment Penalty Litigation	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - OEB Assessment	1508	10,736	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other - TransCanada	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	2,416	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	234	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	16,513	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	(3,398)	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		**108,451**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	169,295	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		**169,295**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**0**		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		**0**								
Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(1,374)**	**kWh**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**421,323**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(127,139)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(38,618)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**277,746**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(317,155)	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		**(317,155)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($10.57)
1589/total kwh	($0.0006)

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2019 Deferral/Variance Account Workform

1	**Please enter the Year the Account 1589 GA Balance was Last Disposed.**	2015	**(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)?**	Yes	**(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).**	Yes	**(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.**	1	

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2017		2016		2015		
			January to June	July to December	January to June	July to December	January to June	July to December	
Customer 1	GS 50 TO 4,999 KW	kWh	3,672,396	4,048,005	3,745,711	4,092,405	3,743,471	4,116,665	2015 - kwh
		kW							2015 - kw
		Class A/B	B	A	B	B	B	B	

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	2016	2015

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2019 Deferral/Varianc

**This tab allocates the GA balance to transition customers (i.e Class A
contributed to the current GA balance. The tables below calculates s
transition customers that are allocated amounts in the table below. C
to bills.**

Year of the Account 1589 GA Balance Last Disposed	**2015**

Allocation of total Non-RPP Consumption (kWh) between Current Cla

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
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B
Transition Customers' Portion of Total Consumption	C=B/A

Allocation of Total GA Balance $

Total GA Balance	D
Transition Customers Portion of GA Balance	E=C*D
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	
Customer	
Customer 1	
TOTAL	

e Account Workform

A customers who were former Class B customers and Class B customers who were former Cla
pecific amounts for each transition customer. The general GA rate rider to non-RPP customers
Consistent with with prior decisions, distributors are generally expected to settle the amount th

ass B and Class A/B Transition Customers

Total	2017	2016
92,966,878	30,119,324	30,315,364
19,370,648	3,672,396	7,838,116
20.84%		

-$	48,782
-$	10,164
-$	38,618

1		
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**	**Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016**
19,370,648	3,672,396	7,838,116
19,370,648	**3,672,396**	**7,838,116**

ss A customers) who
s is not to be charged to the
rough 12 equal adjustments

2015
32,532,191
7,860,136

Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2015	**% of kWh**	**Customer Specific GA Allocation During the Period They Were a Class B customer**
7,860,136	100.00%	-$ 10,164
7,860,136	**100.00%**	**-$ 10,164**

Monthly Equal Payments
-$ 847
-$ 847

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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. | **Never Disposed** | **(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	2016	2015
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	60,434,688	30,119,324	30,315,364	32,532,191
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	11,510,512	3,672,396	7,838,116	7,860,136
Transition Customers' Portion of Total Consumption	C=B/A	19.05%	26,446,928	22,477,248	24,672,055

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	D	-$ 1,697
Transition Customers Portion of CBR Class B Balance	E=D*C	-$ 323
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 1,374

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**	**Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers 2016**	**Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers 2015**	**% of kWh**	**Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer**	**Monthly Equal Payments**
Customer 1		11,510,512	3,672,396	7,838,116	7,860,136	100.00%	-$ 323	-$ 27
Total		**11,510,512**	**3,672,396**	**7,838,116**	**7,860,136**	100.00%	**-$ 323**	**-$ 27**

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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. Never Disposed

(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	28,486,417	-	0	0	0	0	28,486,417	-	42%
GS <50 KW	17,240,830	-	0	0	0	0	17,240,830	-	25%
GS 50 TO 4,999 KW	29,207,245	70,798	0	0	7,720,401	0	21,486,844	70,798	32%
UNMETERED SCATTERED LOAD	56,112	-	0	0	0	0	56,112	-	0%
SENTINEL LIGHTING	6,900	19	0	0	0	0	6,900	19	0%
STREET LIGHTING	348,838	1,005	0	0	0	0	348,838	1,005	1%
	-	-	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	75,346,342	71,822	-	-	7,720,401	-	67,625,941	71,822	100%

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2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months) **12**

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	28,486,417	$ 110,644	**0.0003**
GS <50 KW	kWh	17,240,830	$ 66,965	**0.0003**
GS 50 TO 4,999 KW	**kW**	70,798	$ 113,601	**0.1337**
UNMETERED SCATTERED LOAD	kWh	56,112	$ 218	**0.0003**
SENTINEL LIGHTING	**kW**	19	$ 27	**0.1175**
STREET LIGHTING	**kW**	1,005	$ 1,355	**0.1123**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
Total			**$ 292,810**	

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	28,486,417	$ -	-
GS <50 KW	kWh	17,240,830	$ -	-
GS 50 TO 4,999 KW	kW	70,798	$ -	-
UNMETERED SCATTERED LOAD	kWh	56,112	$ -	-
SENTINEL LIGHTING	kW	19	$ -	-
STREET LIGHTING	kW	1,005	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	

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.

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	28,486,417	-$ 579	-	$ -
GS <50 KW	kWh	17,240,830	-$ 350	-	$ -
GS 50 TO 4,999 KW	kW	70,798	-$ 436	-	$ -
UNMETERED SCATTERED LOAD	kWh	56,112	-$ 1	-	$ -
SENTINEL LIGHTING	kW	19	-$ 0	-	$ -
STREET LIGHTING	kW	1,005	-$ 7	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
Total			**-$ 1,374**		

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

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	938,389	-$ 1,668	- 0.0001
GS <50 KW	kWh	2,418,967	-$ 4,301	- 0.0001
GS 50 TO 4,999 KW	kWh	18,014,298	-$ 32,028	- 0.0001
UNMETERED SCATTERED LOAD	kWh	-	$ -	-
SENTINEL LIGHTING	kWh	-	$ -	-
STREET LIGHTING	kWh	348,838	-$ 620	- 0.0001
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 38,618**	

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	2,936	$ 105,008	$ 0.25
GS <50 KW	kWh	17,240,830	$ 63,554	$ 0.0003
GS 50 TO 4,999 KW	kW	70,798	$ 107,666	$ 0.1267
UNMETERED SCATTERED LOAD	kWh	56,112	$ 207	$ 0.0003
SENTINEL LIGHTING	kW	19	$ 25	$ 0.1116
STREET LIGHTING	kW	1,005	$ 1,286	$ 0.1066
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
Total			**$ 277,746**	

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months) **12**

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	# of Customers	2,936	-$ 119,908	- 0.2836
GS <50 KW	kWh	17,240,830	-$ 72,572	- 0.0004
GS 50 TO 4,999 KW	kW	70,798	-$ 122,942	- 0.1447
UNMETERED SCATTERED LOAD	kWh	56,112	-$ 236	- 0.0004
SENTINEL LIGHTING	kW	19	-$ 29	- 0.1274
STREET LIGHTING	kW	1,005	-$ 1,468	- 0.1218
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 317,155**	

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months) **12**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	# of Customers	2,936	$ -	-
GS <50 KW	kWh	17,240,830	$ -	-
GS 50 TO 4,999 KW	kW	70,798	$ -	-
UNMETERED SCATTERED LOAD	kWh	56,112	$ -	-
SENTINEL LIGHTING	kW	19	$ -	-
STREET LIGHTING	kW	1,005	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	