EXHIBIT 9 – DEFERRAL AND VARIANCE ACCOUNTS

2020 Cost of Service

Algoma Power Inc.
EB-2019-0019

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9.1.1 LIST OF FIGURES AND TABLES

9.2 DEFERRAL AND VARIANCE ACCOUNT OVERVIEW

9.2.1 OVERVIEW

The purpose of this Exhibit is to identify the variance/deferral accounts that have been used, outline the transactional activity that has been recorded, and to calculate projected carrying charges where applicable to determine total claim amounts. This Exhibit also highlights the methodology proposed to allocate account balances to customer classes, and quantifies the proposed rate riders that will dispose of the recorded balances along with the proposed disposition recovery period.

Section 9.3.1 contains descriptions of API's DVAs. Aside from Retail Service Charges outlined in Section 9.4 of this Exhibit, API is confident that it has been in compliance with the OEB's Uniform System of Accounts for electricity distributors as outlined in the Accounting Procedures Handbook. The account balance shown in Table 1 reconciles with the Trial Balance reported through the Electricity Reporting and Record-keeping Requirements and API's Audited Financial Statements.

API has provided a continuity schedule of the Group 1 and Group 2 DVAs in Appendix 9A of this Exhibit. Given that the 2020 cost of service models were not available as of submission date, API has used the "Deferral and Variance Account (Continuity Schedule) Work Form Version 1.0" that was published on July 12, 2018, which was intended to be used for 2019 electricity distribution rate applications. Within the model, there were instances where there were protected cells that could not be modified, so API shifted all data by 1 year to help to ensure that the ending balance requested for disposition as at December 31, 2018 was correct and tied to 2018 RRR filings. For example, the values input into the Disposition and Recovery/Refund of Regulatory Balances 1595 (2017) row in the '2a. 2017 Continuity Schedule' tab reflects 1595 (2018) activity.

API proposes to dispose of a credit of $960,461 related to Group 1 and credit of $26,045 related to Group 2 Variance/Deferral Accounts. These credit balances include carrying charges up to and

including December 31, 2018, as well as interest projected to December 31, 2019. API also proposes to dispose of the following:

- A net debit balance of $510,390 recorded in account 1568 being the Lost Revenue Adjustment Mechanism Variance Account (see Section 4.12 of Exhibit 4 for additional LRAM information)

Group 1 and Group 2 DVA balances are proposed to be disposed of over 12 months (1 year), while 1568 is proposed to be disposed over 48 months (4 years).

API is requesting an extension of its Seasonal Rate Mitigation Plan rate rider to December 31, 2023 as outlined in Section 9.11.

API has not made adjustments to DVA balances that were previously approved by the Board on a final basis in previous cost of service and/or IRM proceedings.

A reconciliation of DVA, energy sales and cost of power balances to API's Audited Financial Statements, is provided in Section 9.3.5.

Through the IESO RPP settlement submission process, as described in Sections 9.8.1 & 9.8.3, API believes that it has a process in place to ensure that non-RPP Global Adjustment values are recorded in the correct Income Statement accounts and DVAs. API continues to review the OEB letter issued on February 21, 2019 Re: Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment. In Section 9.9, API is requesting that its 1595 (2019) rate riders that were approved on an interim basis in its 2019 IRM, be approved on a final basis.

9.3 STATUS & DISPOSITION OF DEFERRAL & VARIANCE ACCOUNTS

9.3.1 OVERVIEW OF DVAS USED BY THE APPLICANT

The table below presents the list of deferral and variance accounts, with the proposed selection of balances for disposition. All account balances selected for disposition are as at December 31, 2018, being the most recent date the balances was subject to audit. Where appropriate, projected interest to December 31, 2019 has also been included in the amounts reported in the table below.

API is proposing to dispose of the accounts outlined in Table 1 below.

Table 1 - Account and Balances Sought for Disposition/Recovery

		Amounts from Sheet 2	Allocator
LV Variance Account	1550	0	kWh
Smart Metering Entity Charge Variance Account	1551	(6,137)	# of Customers
RSVA - Wholesale Market Service Charge	1580	(552,366)	kWh
RSVA - Retail Transmission Network Charge	1584	110,430	kWh
RSVA - Retail Transmission Connection Charge	1586	362,391	kWh
RSVA - Power (excluding Global Adjustment)	1588	(76,314)	kWh
RSVA - Global Adjustment	1589	(662,317)	Non-RPP kWh
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	(47,220)	%
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%
Total of Group 1 Accounts (excluding 1589)		**(209,216)**	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	0	kWh
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	0	kWh
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	0	kWh
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	0	kWh
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	0	kWh
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	0	kWh
	1508	0	kWh
Retail Cost Variance Account - Retail	1518	0	kWh
Misc. Deferred Debits	1525	(26,045)	kWh

Retail Cost Variance Account - STR	1548	0	kWh
Board-Approved CDM Variance Account	1567	0	kWh
Extra-Ordinary Event Costs	1572	0	kWh
Deferred Rate Impact Amounts	1574	0	kWh
RSVA - One-time	1582	0	kWh
Other Deferred Credits	2425	0	kWh
Total of Group 2 Accounts		**(26,045)**	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh
Total of Account 1592		**0**	
LRAM Variance Account ***(Enter dollar amount for each class)***	1568	**510,390**	
(Account 1568 - total amount allocated to classes)		510,390	
Variance		**0**	
Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(9,437)**	**kWh**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**419,463**	
Total of Account 1580 and 1588 (not allocated to WMPs)		**(628,680)**	
Balance of Account 1589 Allocated to Non-WMPs		**(662,317)**	
Group 2 Accounts (including 1592, 1532)		**(26,045)**	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh
Total Balance Allocated to each class for Accounts 1575 and 1576		**0**	
Account 1589 reference calculation by customer and consumption			
Account 1589 / Number of Customers	($61.24)		
1589/total kwh	($0.0038)		

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9.3.2 DECRIPTION OF DVAS USED BY THE APPLICANT

Group 1 Accounts

Accounts in Group 1 are used in accordance with the Accounting Procedure Handbook. API uses accrual basis accounting to record activity within each account. For definitions of each account listed below, refer to the Accounting Procedure Handbook using the following link:

http://www.ontarioenergyboard.ca/oeb/_Documents/Regulatory/Accounting_Procedures_Handbook_Elec_Distributors.pdf

1551 – Smart Metering Entity Charge Variance Account

For account 1551, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR. The balance requested for disposal, including projected carrying charges is a credit of $6,137.

1580 – Retail Settlement Variance Account – Wholesale Market Service Charges ("RSVAWMS")

For account 1580, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR, with one exception. The reconciling item is described in Appendix A in the DVA Continuity Schedule in Appendix 9A of this Exhibit. The balance requested for disposal, including projected carrying charges is a credit of $552,366.

1580 – Retail Settlement Variance Account – Wholesale Market Service Charges – Sub Account CBR Class B ("RSVAWMS")

For sub-account 1580 CBR Class B, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR. Given that the amount does not produce a rate rider in one or more rate class, the balance has been transferred to the 1580 WMS control account to be disposed through the general purposes Group 1 DVA rate riders. The balance requested for disposal, including projected carrying charges is a credit of $9,570.

1584 – Retail Settlement Variance Account – Retail Transmission Network Charges ("RSVANW")

For account 1584, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR. The balance requested for disposal, including projected carrying charges is a debit of $110,430.

1586 – Retail Settlement Variance Account – Retail Transmission Connection Charges ("RSVACN")

For account 1586, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR. The balance requested for disposal, including projected carrying charges is a debit of $362,391.

1588 – Retail Settlement Variance Account – Power ("RSVAPOWER")

For account 1588, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR, with exception to four items described in Appendix A in the DVA Continuity Schedule submitted as Appendix 9A of this Exhibit. The balance requested for disposal, including projected carrying charges is a credit of $76,314.

1589 – Retail Settlement Variance Account – Global Adjustment ("RSVAGA")

For account 1589, API is requesting disposition of the December 31, 2018, audited balance. API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR with the exception of the three reconciling items described in Appendix A in the DVA Continuity Schedule submitted as Appendix 9A of this Exhibit. The balance requested for disposal, including projected carrying charges is a credit of $741,674.

1595 – Disposition and Recover/Refund of Regulatory Balances (2012) [1]

API is not requesting disposition of the audited balance of this account as at December 31, 2018 as the current sunset date is June 30, 2019. API attests that its audited balances for this account reconciles with filing 2.1.7 of its RRR. As outlined in Section 9.11 of this Exhibit, API has proposed to extend the sunset date on the rate rider from June 30, 2019 to December 31, 2023.

1595 – Disposition and Recover/Refund of Regulatory Balances (2017)

API is requesting disposition of the December 31, 2018, audited balance as the rate riders expired December 31, 2017 (a year has passed since the sunset date of the rate rider). API attests that its audited balance for this account reconciles with filing 2.1.7 of its RRR. The balance requested for disposal, including projected carrying charges is a credit of $47,220. As outlined in Section 9.2.1, API has used the DVA Work Form intended for 2019 electricity distribution rate applications. As such, and due to the shift of the information by 1 year, the 1595 (2017) has been reported as 1595 (2016) in the Work Form. The balances reported under 1595 (2017) in the Work Form are related to 1595 (2018) activity.

[1] Disposition and Recover/Refund of Regulatory Balances (2012) represents a placeholder for Disposition and Recover/Refund of Regulatory Balance (2010)

Group 2 Accounts

1508 – Other Regulatory Assets - Sub-Account - Pole Attachment Charges

Per EB-2015-0304, this account is being used by API to record the excess incremental revenues received from carriers for the new pole attachment charge. From September 1, 2018 to December 31, 2018, the amount recorded to this variance account was based on the excess revenue collected/recorded as a result of the difference between revenue charged to carriers at the new rate and the previous rate per pole attachment. Carrying charges have been calculated on this account. As outlined in Section 1.3.12 of Exhibit 1, API has not requested disposition of the balance of this Sub-Account. Instead, API intends to dispose of the accumulated balance in this account in a future proceeding once its rates have been reset in consideration of the updated charges. The updated pole attachment rates have been incorporated into the calculation of Revenue Offset amounts reported in 2020 Test year within this application.

1508 – Other Regulatory Assets – Pension Deferral Sub-Account

Per EB-2013-0368/EB-2013-0369, this Sub-Account was used to record the initial recognition of "unrecognized losses," "unrecognized past service cost," and "unrecognized transition obligations" for API's transition to Section 3462, Employee Future Benefits, in Part II of the CPA Canada Handbook, effective January 1, 2013. No carrying charges are applied. Due to the reasons outlined in the EB-2013-0368/EB-2013-0369 proceeding requesting the creation of these variance accounts, API is not requesting disposition of the balance of this Sub-Account in this proceeding.

1508 – Other Regulatory Assets – Pension Expense Variance Sub-Account

Per EB-2013-0368/EB-2013-0369, this Sub-Account is being used to record the difference between pension expense under Section 3461 and Section 3462, starting January 1, 2013. No carrying charges are applied to this account. Due to the reasons outlined in the EB-2013-0368/EB-2013-0369 proceeding requesting the creation of these variance accounts, API is not requesting disposition of the balance of this Sub-Account in this proceeding.

1508 – Other Regulatory Assets – Other Post-Employment Benefits ("OPEB") Deferral Sub-Account

Per EB-2013-0368/EB-2013-0369, this Sub-Account was used to record the initial recognition of "unrecognized losses," "unrecognized past service cost," and "unrecognized transition obligations" for API's transition to Section 3462, Employee Future Benefits, in Part II of the CPA Canada Handbook, effective January 1, 2013. No carrying charges have been applied to this account. Due to the reasons outlined in the EB-2013-0368/EB-2013-0369 proceeding requesting the creation of these variance accounts, API is not requesting disposition of the balance of this Sub-Account in this proceeding.

1508 – Other Regulatory Assets – OPEB Expense Variance Sub-Account

Per EB-2013-0368/EB-2013-0369, this Sub-Account is being used to record the difference between OPEB pension expense under Section 3461 and Section 3462, starting January 1, 2013. No carrying charges are applied to this account. Due to the reasons outlined in the EB-2013-0368/EB-2013-0369 proceeding requesting the creation of these variance accounts, API is not requesting disposition of the balance of this Sub-Account in this proceeding.

1508 – Other Regulatory Assets – Dubreuilville Costs & Revenues Sub-Accounts

Per EB-2017-0303/EB-2018-0271, these Sub-Accounts are used to record the revenues collected from customers within the service area of Dubreuilville and the costs of operation and maintenance of the system as well as any capital costs in a deferral account under the Uniform System of Accounts. Any carrying charges and/or additional capital and OM&A costs assessed upon final Board approval of the Application will be reflected in the account at that time. The disposition of these amounts has been requested within EB-2018-0271. Consideration of the recovery of these accounts has also been outlined in various areas of this Application.

1522 – Pension and Other Post-Employment Benefits (OPEBs) Costs

Per EB-2015-0040, this account is being used to track the differences between the forecast accrual amounts recovered in rates under Section 3461 and the actual cash payments made for

both pension and OPEBs, effective January 1st, 2018. A primary sub-account (as described) and a second, contra sub-account have been established to enable recordkeeping with offsetting entries. The primary sub-account and contra sub-accounts are offsetting balances with the exception of accrued carrying charges. When the cumulative principal accrual amount exceeds the cumulative cash payments, the primary account will hold a credit balance. When the cumulative cash payments exceed the cumulative accrual amount, the primary account will hold a debit balance. The primary account will accrue carrying charges to be returned to ratepayers when the cumulative opening monthly balance of the account is in a credit position. The contra account will not accrue carrying charges. The balance requested for disposal, including projected carrying charges is a credit of $26,045. Given that OEB 1522 was not available in the 2019 DVA Work Form used for this submission, API has recorded the activity in the OEB 1525 row of the DVA continuity schedule.

1572 – Extraordinary Event Losses

This account is used to record extraordinary event losses that meet qualifying criteria as established by the OEB. The carrying charges are assessed on an accrual basis on the monthly opening principal balance of this regulatory account. As of December 31, 2018, API has a $Nil balance in this account but API is requesting to keep the account open for use in the event that extraordinary event losses are incurred in the future.

1582 – Retail Settlement Variance Account – One-time Wholesale Market Service ("$RSVA_{One-Time}$")

$RSVA_{One-Time}$ is used to record the difference between the non-recurring wholesale market services charges paid to the IESO and the amounts billed to customers. These amounts are to be calculated on an accrual basis, as are the carrying charges. As of December 31, 2018, API has a $Nil balance in this account but API is requesting to keep the account open for use in the event that One-Time Wholesale Market Service costs are incurred in the future.

Other DVA Accounts

1568 – LRAM Variance Account

This account is used to record the Lost Revenue Adjustment Mechanism ("LRAM") variances in relation to the conservation and demand management ("CDM") programs or activities undertaken by a distributor in accordance with Board-prescribed requirements (e.g. license, codes and guidelines). The carrying charges are assessed on an accrual basis on the monthly opening principal balance of this regulatory account. As of December 31, 2018, API has a $Nil balance in this account, but an LRAM claim amount including projected carrying charges has been quantified and requested for disposition in Section 9.9 of this Exhibit. Total amount including projected interest is a debit of $510,390. LRAM has also been discussed further in Section 4.12 of Exhibit 4.

1576 – CGAAP Accounting Changes

This account has been used to record the financial differences arising as a result of accounting changes to depreciation expense and capitalization policies permitted by the Board under Canadian GAAP in 2012 or as mandated by the Board in 2013. Carrying charges are not authorized for this account. API is not requesting disposition of the balance of this account as the sunset date of the rate riders is December 31, 2019. Disposition will be requested in a future proceeding after at least a year has passed since the sunset date of the rate rider.

9.3.3 INTEREST RATE APPLIED

Table 2 below provides the interest rates by quarter that are applied to calculate actual and forecast carrying charges for each regulatory and variance account.

Table 2 - Interest Rates Applied to Deferral and Variance Accounts (%)

2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	2.45%
2019 Q2	2.18%
2019 Q3	2.18% (Assumed)
2019 Q4	2.18% (Assumed)

API has used the latest OEB prescribed interest rates as published on the website at:

http://www.ontarioenergyboard.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guidelines+and+Forms/Prescribed+Interest+Rates

9.3.4 DEPARTURE FROM BOARD APPROVED BALANCES

API has not made any adjustments to deferral and variance account balances that were not previously approved by the Board on a final basis in either cost of service or IRM proceedings.

9.3.5 RECONCILIATION OF DVA BALANCES, ENERGY SALES AND COST OF POWER EXPENSES TO FINANCIAL STATEMENTS

API has completed a reconciliation between audited financial statements and 2.1.7 RRR filing amounts in Exhibit 1. API's most recent audited financial statements have also been provided in Exhibit 1. Additional reconciliations have been completed below.

Table 3 below shows a tie-out between the DVA continuity schedule as at December 31, 2018 excluding the LRAMVA amount, and the audited financial statements.

Table 3 – DVA Tie-out Continuity Schedule to Audited Financial Statements

	31-Dec-18	
Per Continuity Schedule		
Group 1 Total Including 1589	***414***	
Group 2 Total	***(2,517)***	
Other Accounts		
Accounting Changes Under CGAAP (1576)	**(246)**	
Total Deferral and Variance	***(2,348)***	
Per Audited Financial Statements		
Current Regulatory Assets	***185***	
Long-term Regulatory Assets	***7,224***	
Current Regulatory Liabilities	***(246)***	
Long-term Regulatory Liabilities	***(3,553)***	
Total Deferral and Variance	***3,610***	
Difference	***(5,958)***	**A**

Notes:

A	
(5,940)	Account balances grouped as regulatory in audited financial statements, but reported elsewhere on the 2.1.7 RRR filing. Balance relates to deferred tax.
(320)	Difference relates to the sum of: $35K Q4 2018 FPA true-up, ($340K) 2018 Microfit + Fit true-up, $16K December 2018 difference between unbilled revenue and actual, $1K difference between December 2018 IESO accrual and actual.
303	Difference relates to the sum of: $148K Q4 2018 GA true-up, $93K December 2018 difference between unbilled revenue and actual, $62K difference between December 2018 IESO accrual and actual.
(5,958)	

Table 4 below shows a listing of the 2018 RRR 2.1.7 accounts reported for Power Supply Expenses and Sales of Electricity. The reconciliation of the totals below to the amounts reported as Sale of Energy and Cost of Power Purchased in the audited financial statements has been completed in Exhibit 1. The sale of energy and the cost of power is a flow through; API has no profit or loss resulting from the flow through of energy revenues and expenses as variances are included in the RSVA balances.

Table 4 - Energy Sales and Cost of Power Expenses from Financial Statements

Power Supply Expenses	***2018***
4705-Power Purchased	$13,063,802
4707-Global Adjustment	$5,367,488
4708-Charges-WMS	$905,774
4710-Cost of Power Adjustments	$0
4712-Charges-One-Time	$0
4714-Charges-NW	$1,350,931
4715-System Control and Load Dispatching	$0
4716-Charges-CN	$1,138,956
4720-Other Expenses	$0
4725-Competition Transition Expense	$0
4730-Rural Rate Assistance Expense	$0
4750-Charges - LV	$0
4751-IESO Smart Meter Entity Expenses	$79,789
Total	21,906,740

Table 4 (Cont)

Sales of Electricity	***2018***
4006-Residential Energy Sales	-$7,808,534
4010-Commercial Energy Sales	-$2,096,274
4015-Industrial Energy Sales	-$8,500,545
4020-Energy Sales to Large Users	$0
4025-Street Lighting Energy Sales	-$55,239
4030-Sentinel Lighting Energy Sales	$0
4035-General Energy Sales	-$31,384
4040-Other Energy Sales to Public Authorities	$0
4045-Energy Sales to Railroads and Railways	$0
4050-Revenue Adjustment	$1,048,754
4055-Energy Sales for Resale	-$974,127
4060-Interdepartmental Energy Sales	-$13,940
4062-Billed WMS	-$905,774
4064-Billed One-Time	$0
4066-Billed NW	-$1,350,932
4068-Billed CN	-$1,138,957
4071-Charges – Smart Metering Entity Charge	$0
4075-Billed - LV	$0
4076-IESO Smart Meter Entity Billed	-$79,789
Total	21,906,740

9.3.6 PROPOSED CHARGE PARAMETERS

The allocators can be found in the continuity schedule model provided as Appendix 9A to this Exhibit. The table below summarizes the proposed charge parameters by customer class. API has used allocators consistent with prior cost of service and IRM applications.

Table 5 - Summary of Proposed Charge Parameters

		Amounts from Sheet 2	Allocator
LV Variance Account	1550	0	kWh
Smart Metering Entity Charge Variance Account	1551	(6,137)	# of Customers
RSVA - Wholesale Market Service Charge	1580	(552,366)	kWh
RSVA - Retail Transmission Network Charge	1584	110,430	kWh
RSVA - Retail Transmission Connection Charge	1586	362,391	kWh
RSVA - Power (excluding Global Adjustment)	1588	(76,314)	kWh
RSVA - Global Adjustment	1589	(662,317)	Non-RPP kWh
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	(47,220)	%
Total of Group 1 Accounts (excluding 1589)		**(209,216)**	
Misc. Deferred Debits	1525	(26,045)	kWh
Total of Group 2 Accounts		**(26,045)**	
LRAM Variance Account ***(Enter dollar amount for each class)***	1568	**510,390**	
(Account 1568 - total amount allocated to classes)		510,390	
Variance		**0**	
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(9,437)**	**kWh**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**419,463**	
Total of Account 1580 and 1588 (not allocated to WMPs)		**(628,680)**	
Balance of Account 1589 Allocated to Non-WMPs		**(662,317)**	
Group 2 Accounts (including 1592, 1532)		**(26,045)**	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh
Total Balance Allocated to each class for Accounts 1575 and 1576		**0**	
Account 1589 reference calculation by customer and consumption			
Account 1589 / Number of Customers	($61.24)		
1589/total kwh	($0.0038)		

In addition to the table above, the DVA Work Form also shows the following allocations:

- Allocation of a portion of 1589 to a customer that transitioned to Class A during the period of balance accumulation based on consumption data
- Allocation of a portion of 1580 CBR Class to a customer that transitioned to Class A during the period of balance accumulation based on consumption data

9.4 RETAIL SERVICE CHARGES

9.4.1 OVERVIEW

API has a $0 balance in both account 1518 RCVA Retail and account 1548 RCVA STR. Due to the non-significant dollars associated with these revenues and expenditures, API has not followed the Article 490, Retail Services and Settlement Variances of the Accounting Procedures Handbook for Account 1518 and Account 1548. For example, OEB 4082 had $4,599 and OEB 4084 had $34 in credit revenues in 2018 (refer to Appendix 2-H completed in Exhibit 3), while offsetting debit costs totaling $2,324 were recorded within OEB 5340. The net credit of $2,309 remained in the Profit and Loss Statement for 2018. This approach is consistent with prior cost of service applications.

9.5 ACCOUNT 1575 IFRS-CGAAP TRANSITIONAL PP&E AMOUNT

9.5.1 OVERVIEW

API did not use Account 1575 in the last cost of service Application as Account 1576 captured the difference in depreciation due to the adoption of MIFRS. Therefore, API can confirm that there have been no changes to the use of Account 1575. Account 1576 is discussed in Section 9.6 below.

9.6 ACCOUNT 1576, ACCOUNTING CHANGES UNDER CGAAP

9.6.1 OVERVIEW

API identified a change that occurred to the depreciation of its property, plant and equipment and capitalization policies in 2013, pursuant to the Board letter of July 17, 2012 regarding "Regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013". In the Board's Decision in the matter of EB-2014-0055, the Board approved a five-year disposition period to match with the period until the next rebasing. As directed, this amount did not attract carrying charges. The credit rate rider is set to expire December 31, 2019. API has also been reporting monthly entries related to the return on rate base associated with 1576 as calculated in EB-2014-0055; with the monthly debit being recorded in OEB 4305 and the credit to OEB 1576. These entries will end December 31, 2019. The final disposition of any residual balance within 1576 will be requested in a future proceeding, after at least a year has passed since the sunset date of the rate rider.

9.7 DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS

9.7.1 DVA BALANCES

Section 9.3.1 presents the list of deferral and variance accounts, with the proposed selection of balances for disposition. All account balances selected for disposition are as at December 31, 2018, being the most recent date the balances were subject to audit. Where appropriate, projected interest to December 31, 2019 has also been included in the amounts reported in Table 6 on the following page.

Board policy states that at the time of rebasing, all account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline. In accordance with the above statement, API proposes to dispose of all its balances outlined below.

Table 6 - DVA Balances Sought for Disposition

		Amounts from Sheet 2	Allocator
LV Variance Account	1550	0	kWh
Smart Metering Entity Charge Variance Account	1551	(6,137)	# of Customers
RSVA - Wholesale Market Service Charge	1580	(552,366)	kWh
RSVA - Retail Transmission Network Charge	1584	110,430	kWh
RSVA - Retail Transmission Connection Charge	1586	362,391	kWh
RSVA - Power (excluding Global Adjustment)	1588	(76,314)	kWh
RSVA - Global Adjustment	1589	(662,317)	Non-RPP kWh
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	(47,220)	%
Total of Group 1 Accounts (excluding 1589)		**(209,216)**	
Misc. Deferred Debits	1525	(26,045)	kWh
Total of Group 2 Accounts		**(26,045)**	
LRAM Variance Account ***(Enter dollar amount for each class)***	1568	**510,390**	
(Account 1568 - total amount allocated to classes)		510,390	
Variance		**0**	
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(9,437)**	**kWh**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**419,463**	
Total of Account 1580 and 1588 (not allocated to WMPs)		**(628,680)**	
Balance of Account 1589 Allocated to Non-WMPs		**(662,317)**	
Group 2 Accounts (including 1592, 1532)		**(26,045)**	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh
Total Balance Allocated to each class for Accounts 1575 and 1576		**0**	
Account 1589 reference calculation by customer and consumption			
Account 1589 / Number of Customers	($61.24)		
1589/total kwh	($0.0038)		

API does not have any Market Participants, and as such, it has not established separate rate riders to recover balances in the RSVA's from Market Participants.

With the exception of account 1568 – LRAMVA Balance, which is calculated in this proceeding, along with other adjustments explained in Appendix A of the DVA Work Form, API does not

currently have any balances proposed for disposition that are not consistent with the last Audited Financial Statements.

9.7.2 CALCULATION OF RATE RIDERS

API notes that all relevant calculations are embedded in the DVA Work Form submitted as Appendix 9A within this Exhibit.

API has not proposed any billing determinants that are different than ones that have previously been OEB accepted. API has used the 2020 load forecast for metered kWh and kW billing determinant amounts input into tab 4 of the DVA Work Form. Given the timing, API used 2017 data from API's 2019 IRM proceeding as a basis to calculate non-RPP percentages for each rate class. API then applied those percentages to the 2020 load forecast amounts to arrive at estimated non-RPP kWhs for 2020. API anticipates updating these values to use 2018 RRR filed data as a basis during the interrogatory phase for this proceeding.

API is proposing to dispose of balances in Group 1 over a period of 12 months. The rate rider for account 1568 – LRAMVA Balance is proposed to be recovered over a period of 48 months. The impact on customer rates has being taken into consideration in proposing the rate rider periods. The rate riders have been calculated in the DVA Work Form and are reproduced in Table 7 below.

The following explains the recovery for each grouping in accordance with both the minimum filing requirements and Rate Design Policy.

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

- Rate riders for Deferral / Variance Account Balances excluding Global Adjustment are to be calculated based on kWh/KW for all classes.

Rate Rider Calculation for Account 1589 RSVA - Power - Global Adjustment

- Rate riders for Deferral / Variance Account Balances - Global Adj. are to be calculated based on kWh for all classes as per instructions in the model.
- For the customer that transitioned to Class A during the period, a separate fixed monthly amount has been calculated.

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

- Rate riders are to be calculated based on kWh/kW for all classes. Since API's allocated Account 1580 sub-account CBR Class B amount does not produce a rate rider in one or more rate class(es), the entire OEB-approved CBR Class B amount has been transferred to the 1580 WMs control account to be disposed through the general purposes Group 1 DVA rate riders.
- For the customer that transitioned to Class A during the period, a separate fixed monthly amount has been calculated.

Rate Rider Calculation for Group 2 Accounts

- As per the Board's letter issued July 16, 2015, outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for Group 2 accounts are to be on a per customer basis. Other classes have been calculated based on kWh/kW.
- Tab 7. Rate Rider Calculations incorrectly calculates the Residential R2 rate rider using number of customers instead of kW, but the corrected calculation is reflected in Table 7 below as well as elsewhere within the Application including bill impact assessments, etc.

Rate Rider Calculation for LRAM 1568 Balance

- Rate riders are to be calculated based on kWh/KW for all classes.

1

Table 7 - Deferral and Variance Rate Riders

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 R1	kWh	103,931,742	-$99,972	-	0.0010	$/kWh
RESIDENTIAL R2	kW	196,648	-$110,830	-	0.5636	$/kW
SEASONAL	kWh	5,439,365	-$6,325	-	0.0012	$/kWh
STREET LIGHTING	kWh	595,435	-$1,526	-	0.0026	$/kWh
Total			-$218,653			

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 R1	kWh	4,044,019	-$210,549	-	0.0521	$/kWh
RESIDENTIAL R2	kWh	8,057,366	-$419,502	-	0.0521	$/kWh
SEASONAL	kWh	24,305	-$1,265	-	0.0521	$/kWh
STREET LIGHTING	kWh	595,435	-$31,001	-	0.0521	$/kWh
Total			-$ 662,317			

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 R1	# of Customers	9,113	-$13,823	-$0.13	per customer per month
RESIDENTIAL R2	kW	196,648	-$11,420	-$0.0581	$/kW
SEASONAL	# of Customers	2,960	-$723	-$0.02	per customer per month
STREET LIGHTING	kWh	595,435	-$79	-$0.0001	$/kWh
Total			-$ 26,045		

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months) | 48

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568	
RESIDENTIAL R1	kWh	103,931,742	$341,324	0.0008	$/kWh
RESIDENTIAL R2	kW	196,648	$2,344	0.0030	$/kW
SEASONAL	kWh	5,439,365	$55,333	0.0025	$/kWh
STREET LIGHTING	kWh	595,435	$111,389	0.0468	$/kWh
Total			$510,390		

1

9.8 GLOBAL ADJUSTMENT

9.8.1 PRO-RATION OF GLOBAL ADJUSTMENT INTO RPP/NON-RPP

Through the IESO RPP settlement submission process described in Section 9.8.3, API believes that it has a process in place to ensure that non-RPP Global Adjustment values are recorded in the correct Income Statement accounts and DVAs. API continues to review the OEB letter issued on February 21, 2019 Re: Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global Adjustment.

9.8.2 DERIVATION AND CALCULATION OF THE GA RATE RIDER

API had both Class A and Class B customers throughout the period requested for disposition within this Application. Therefore, the relevant tabs were completed within the 2020 DVA Work Form to ensure appropriate allocation of balances and calculation of rate riders.

As at December 31, 2018, API served two Class A customers, one of which became Class A effective July 1, 2018. Therefore, a portion of the residual OEB account 1589 balance requested for disposition within this Application was applied to the customer that transitioned to Class A during 2018.

9.8.3 GLOBAL ADJUSTMENT AND THE IESO SETTLEMENT PROCESS

Billing of Class A and B Customers

Class A customers are billed using their peak demand factor (PDF) multiplied by the actual total monthly Global Adjustment published by the IESO. Since the IESO bills based on the same methodology, the amount billed to Class A customers is equal to the amount charged by the IESO for Class A Global Adjustment (charge type 147). A monthly check is completed to ensure that the amount billed to Class A customers equals the amount billed by the IESO for Class A Global Adjustment. Since this is the case, there will be no variance created for Global Adjustment for Class A customers within OEB account 1589.

API's Class B customers pay the global adjustment ("GA") charge based on the amount of electricity they consume in a month (kWh). Within the Class B group, there are two categories of customers: RPP customers who pay an RPP rate which has a built-in GA adjustment component and the remaining non-RPP customers who pay the Hourly Ontario Electricity Price, and a monthly GA price listed separately on their bill. API uses the GA second estimate to bill its non-RPP Class B customers. This treatment is applicable to all customer classes.

For Class B customers, OEB account 1589 captures the difference between the GA amounts billed to non-RPP customers and the actual GA amount paid for those customers by the distributor to the IESO or host distributor.

Unbilled Accrual Class A and B Customers

Unbilled accruals are posted to API's accounting records on a monthly basis, and are reversed the following month. RPP customers are accrued using the applicable TOU and RPP prices that are in effect. For non-RPP customers, due to the timing in which the unbilled reports are run in the system, the 1st GA estimate is used for all non-interval customers. For interval customers, the 2nd GA estimate is used. A true-up between unbilled accrual and actual billings has been incorporated into the GA Work Form submitted as Appendix 9B, as well as the DVA continuity.

Monthly Settlement Submissions

In the OEB's staff submission dated December 12, 2017 in EB-2017-0025, a recommendation was made that API modify its current settlement process to better align with IESO requirements. API's reply submission dated December 18, 2017 stated that the process will be adjusted starting with January 2018 consumption. API confirms that the process has been modified accordingly and as described below.

IESO settlements submitted to the IESO are based on a forecast of what will be billed to RPP customers for the month. The RPP consumption forecast is calculated by applying a seasonality factor based on current month current year kWh's/day over current month prior year kWh's/day, to the prior year historical actual RPP consumption for the current month. The forecasted

consumption values are inputted into an excel spreadsheet used to compute the current month's settlement (see below for calculation). In addition, inputs for the weighted average energy price (obtained from an independent 3rd party database and includes impact of embedded generation prices), the first estimate Global Adjustment rate (published by OEB), RPP tiered electricity prices and TOU electricity prices (published by the OEB) are also entered into the aforementioned spreadsheet. All of these inputs are also based on the current month so that forecasted consumption values are consistent with all inputs.

Using these inputs and consumption values for RPP and TOU customers, the following two sets of computations are completed:

1. The difference between the weighted average energy price and the RPP tiered and TOU pricing is multiplied by the applicable RPP and TOU consumption values (referred to as the Fixed Price Adjustment "FPA" variance). This variance is treated as a payable back to the IESO and is recorded in OEB account 1588. The accounting entry consists of a debit to OEB account 1588 and a credit payable to the IESO.

2. The final Global Adjustment rate is multiplied by the RPP and TOU consumption values to determine the amount receivable from the IESO (referred to as the Global Adjustment "GA" variance). This credit is recorded in OEB account 1589. The accounting entry consists of a debit receivable from the IESO and a credit to OEB account 1589.

The net of the above two calculations, along with the consumption values and number of customers is reported in the applicable tiers/buckets on the Former 1598 IESO settlements submission form. Submissions are completed on a monthly basis.

Per the OEB "Guidance on the Disposition of Accounts 1588 & 1589" dated May 23, 2017, RPP settlement true-up claims are completed quarterly, at a minimum. Once the customers have been billed for the current quarter, all consumption values are exported out of the accounting system by running detailed reports that pull relevant information from actual customer billings. In addition, all inputs are re-entered into the analysis to account for any changes in externally

provided inputs (change from first estimate Global Adjustment rate to final rate and/or any deviations in weighted average energy price). The RPP settlement true-up claim related to the last quarter of 2018, which was submitted to the IESO in March 2019, is reflected as an adjustment in the balances being requested for disposition on the DVA continuity spreadsheet as well as in the GA Work Form submitted.

Based on the above process in place, API believe that residual balances that remain in OEB account 1589 at the end of the reporting period would not be attributed to RPP (tiered and TOU) customers; rather the residual balances should be allocated to non-RPP Class B customers.

Overall Process and Procedural Controls over the IESO Settlement Process

Management is knowledgeable on the methodologies pursuant to the OEB and IESO requirements and is responsible for updating internal processes and procedures accordingly. Management is also responsible for the settlement spreadsheet and to meet changing OEB/IESO settlement requirements.

On July 20, 2018, the OEB issued a letter advising electricity distributors of the OEB's initiative to standardize the accounting processes used by distributors related to RPP wholesale settlements and accounting procedures to improve the accuracy of the commodity pass-through accounts: Account 1588 – RSVA Power, and Account 1589 – Global Adjustment.

Following this initial letter, on February 21, 2019, the OEB issued an initial set of standardized requirements for regulatory accounting and RPP settlements. The new guidance is effective January 1, 2019. Distributors are expected to implement the new guidance no later than August 31, 2019 retroactive to January 2019. API is reviewing the accounting guidance to determine whether any changes to the current process are necessary to align with the requirements.

9.8.4 GLOBAL ADJUSTMENT WORK FORM

The Global Adjustment Work Form along with Appendix A to the Work Form has been submitted as Appendix 9B and 9B-2 within this Exhibit. Given that a 2020 GA Work Form template was not available as of submission date, API has taken a copy of the 2019 GA Work Form available on the OEB website and made some modifications including inputting 2018 GA rates in the GA Rate Billed and GA Actual Rate Paid columns of the Work Form.

9.9 APPLICATION OF RECOVERIES IN ACCOUNT 1595

API is seeking approval of residual balances in account 1595. API confirms that these residual balances have been audited and no less than a year after a rate rider's sunset date has expired.

The 1595 Analysis Work Form supporting these balances has been filed as Appendix 9C. Given that a 2020 Work Form template was not available as of submission date, API has used a copy of the 2019 1595 Analysis Work Form available on the OEB website. Where the Work Form refers to 1595 (2016), the balances being explained actually related to 1595 (2017).

In addition to seeking approval of 1595 residual balances requested for disposition, API is also requesting that its 1595 (2019) rate riders that were approved on an interim basis in its last IRM, be approved on a final basis. API's preliminary review of the OEB guidance issued on February 21, 2019 indicates that it is unlikely that there would be any significant adjustments required to Group 1 account balances; rather it will likely be general business process change(s) that may need to be implemented.

9.10 NEW DEFERRAL AND VARIANCE ACCOUNTS

9.10.1 REQUEST FOR NEW VARIANCE ACCOUNTS

API is requesting the following new deferral or variance accounts:

- OEB 1595 Sub-Account (2020POWER) for EB-2019-0019 – API is requesting to create this Sub-Account upon approval within this Application, of the disposition of DVA balances (Group 1 excluding GA, Group 2 excluding LRAM) as at December 31, 2018.

- OEB 1595 Sub-Account (2020GA) for EB-2019-0019 – API is requesting to create this Sub-Account upon approval within this Application, of the disposition of DVA balances as at December 31, 2018.

- OEB 1595 Sub-Account (2020LRAM) for EB-2019-0019 – API is requesting to create this Sub-Account upon approval within this Application, of the disposition of LRAM balances as at December 31, 2018.

9.11 SEASONAL CUSTOMER RATE MITIGATION PLAN

9.11.1 BACKGROUND: EB-2007-0744 AND EB-2009-0278

In the Board's Decision in the matter of EB-2009-0278, the Board approved disposition of a Seasonal customer class deferral account which had arisen from an earlier Board Order; EB-2007-0744 issued to API's predecessor, Great Lakes Power Limited.

In the Board's Decision and Order, EB-2007-0744, on page 37 in its findings, the Board stated:

"In its next rate application the Applicant is required to present a planned approach for the management of the mitigation plan so as to ensure that balances are cleared with regularity, at levels and in a manner that does not result in undue hardship for these customers or any other class of customers."

API presented a plan in its 2010/2011 electricity distribution rate application, EB-2009-0278 to dispose of the accumulated balance in the account as at December 31, 2009. The plan was described as follows:

The 2010 Seasonal Customer Rate Mitigation Plan

EB-2007-0744 Mitigated Amount of Revenue Requirement	$829,600
Accumulated Balance of Deferral Account as of December 31, 2009	$1,935,733
2010 Forecast of Energy Throughput in the Seasonal Class – kWh	12,622,297
Forecasted Term of the Deferral Account Recovery (Years)	5
Rate Rider to Clear the Deferral in Five Years - $/kWh	$0.0307

In its Order, EB-2009-0278, the Board approved the following rate rider for the Seasonal customer class:

- Rate Rider for Deferral/Variance Account Disposition – effective until November 30, 2015……$/kWh 0.0307

This rate rider, as with the remainder of the Rate Order, became effective and implemented on December 1, 2010.

In addition, in its application for rates, EB-2009-0278, API wrote:

"API proposes that in its next application it will update the deferral account balance to the implementation date as determined by the Board and clear residual balances at that time."

In the eleven-month period from December 31, 2009 to December 1, 2010, the implementation date, the deferral amount associated with the Seasonal rate class accumulated an additional $760,467 in addition to the amount designated to be disposed.

9.11.2 BACKGROUND: EB-2014-0055

In API's 2015 cost of service application, EB-2014-0055, API proposed to extend the sunset date on the rate rider from November 30, 2015 to June 30, 2019 using the following determination which included the additional $760,467 outlined in Section 9.11.1 above:

Estimation of End Date for Seasonal Rate Mitigation Plan Recoveries

OEB 1574, Seasonal Rate Mitigation Plan Requested Amount	$ 760,467	**A**
Current Rate Rider (expires November 30, 2015) - $/kWh	$ 0.0307	**B**
Number of kWhs at Current Rate Rider Rate to Clear Balance	24,770,912	**C = A/B**
2015 Test Year Normalized Seasonal Class kWhs	7,680,066	**D**
Estimated Number of Years to Clear Balance	3.23	**E = C/D**
Estimated Revised End Date of Current Rate Rider	June 30, 2019	

In its Decision and Order, EB-2014-0055, the Board approved the extension of the rate rider.

9.11.3 RATE RIDER EXTENSION REQUESTED IN THIS APPLICATION

Given the declining pattern of energy throughput associated with the Seasonal customer class experienced since the rate rider was first implemented on December 1, 2010, API noted in its 2015 cost of service application that there would be a residual balance in the account following the sunset date. Below is a summary of the projected balance at the end of the current approved sunset date of June 30, 2019:

Estimation of Projected Accumulated Balance as of June 30, 2019

Accumulated Balance of Deferral Account as of December 31, 2009	$1,935,733 **A**
Less: Rate Rider Amounts Collected to November 30, 2015	$1,332,346 **B**
Accumulated Balance as of November 30, 2015 (original sunset date)	$ 603,387 **C=A-B**
Add: $760,467 per EB-2014-0055	$ 760,467 **D**
Less: Additional Rate Rider Amounts Collected to December 31, 2018	$ 565,243 **E**
Accumulated Balance as of December 31, 2018 (1595-2012 in DVA Cont)	$ 798,611 **F=C+D-E**
½ of 2019 Forecast of Energy Throughput in the Seasonal Class – kWh	2,751,025 **G**
Rate Rider - $/kWh	$ 0.0307 **H**
Projected Accumulated Balance as of June 30, 2019	$ 714,155 **I=F–(G*H)**

To recover the remaining projected residual balances, API proposes the following:

I. Extend the current rate rider of $0.0307/kWh which is set to expire on June 30, 2019, on an interim basis, to end the day before the implementation and effective date of this proceeding (i.e. December 31, 2019 expiry with a January 1, 2020 implementation and effective date of this proceeding), AND

II. Further extend the sunset date of the current rate rider of $0.0307/kWh to December 31, 2023.

The determination of the extended sunset date to December 31, 2023 has been calculated as follows:

Estimation of Extended Sunset Date for Seasonal Rate Mitigation Plan Recoveries

Projected Accumulated Balance as of June 30, 2019	$ 714,155	**A**
½ of 2019 Forecast of Energy Throughput in the Seasonal Class – kWh	2,750,152	**B**
Rate Rider - $/kWh (assume interim extension to December 31, 2019)	$ 0.0307	**C**
Projected Accumulated Balance as of December 31, 2019	$ 629,725	**D=A–(B*C)**
Rate Rider - $/kWh	$ 0.0307	**E**
Number of kWhs at Current Rate Rider Rate to Clear Balance	20,512,215	**F=D/E**
2020 Forecast of Energy Throughput in the Seasonal Class – kWh	5,439,365	**G**
Estimated Number of Years to Clear Balance	3.77	**H=F/G**
Estimated Revised End Date of Current Rate Rider	December 31, 2023	

API would like to highlight the fact that the above balances have been reflected as 1595 (2012) in the DVA Work Form submitted as Appendix 9A.

9.12 CERTIFICATION OF EVIDENCE

A certification has been provided in Appendix 9D to this Exhibit.

APPENDICES

Appendix 9A	DVA Work Form
Appendix 9B	GA Analysis Work Form
Appendix 9C	1595 Analysis Work Form
Appendix 9D	Certification of Evidence

Appendix 9A

Algoma Power Inc.

2020 Cost of Service

EB-2019-0000

Ontario Energy Board

2019 Deferral/Variance Account Workform

version 1.0

Utility Name	Algoma Power Inc.
Service Territory	
Assigned EB Number	EB-2019-0019
Name of Contact and Title	Greg Beharriell, Manager Regulatory Affairs
Phone Number	905-871-0330 x3278
Email Address	greg.beharriell@cnpower.com

General Notes

Notes

Pale green cells represent input cells.

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

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

Ontario Energy Board

2019 Deferral/Variance Account Workform

Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	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.
		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.

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).	8 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. 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. 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 .

Ontario Energy Board

2019 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
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i
2014 when the relevant balances approved for disposition was first transferred into Accou
provided starting from the vintage year. For any new accounts that have never been dispo**

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.**

Energy Board

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, 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 closin balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted s 2014 when 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 sched provided starting from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		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 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(1) during 2013**	**Closing Interest Amounts as of Dec-31-13**
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				$1,050,011	$1,050,011				$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	$1,050,011	$1,050,011	$0	$0	$0	$0	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$0	$1,050,011	$1,050,011	$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.

Energy Board

Deferral/Variance Account Workfo

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

		2014									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-14**	**Transactions(1) Debit / (Credit) during 2014**	**OEB-Approved Disposition during 2014**	**Principal Adjustments(2) during 2014**	**Closing Principal Balance as of Dec-31-14**	**Opening Interest Amounts as of Jan-1-14**	**Interest Jan-1 to Dec-31-14**	**OEB-Approved Disposition during 2014**	**Interest Adjustments(2) during 2014**	**Closing Interest Amounts as of Dec-31-14**
Group 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551					$0	$0				$0
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	$1,050,011	(243,500)		(232,116)	$574,395	$0			131,077	$131,077
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)		$1,050,011	-$243,500	$0	-$232,116	$574,395	$0	$0	$0	$131,077	$131,077
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$1,050,011	-$243,500	$0	-$232,116	$574,395	$0	$0	$0	$131,077	$131,077
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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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
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i
2014 when the relevant balances approved for disposition was first transferred into Accou
provided starting from the vintage year. For any new accounts that have never been dispo

		2015								
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-15**	**Transactions(1) Debit / (Credit) during 2015**	**OEB-Approved Disposition during 2015**	**Principal Adjustments(2) during 2015**	**Closing Principal Balance as of Dec-31-15**	**Opening Interest Amounts as of Jan-1-15**	**Interest Jan-1 to Dec-31-15**	**OEB-Approved Disposition during 2015**	**Interest Adjustments(2) during 2015**	**Closing Interest Amounts as of Dec-31-15**
Group 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0				$0
RSVA - Wholesale Market Service Charge[9]	1580	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584	$0				$0	$0				$0
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0
RSVA - Power (excluding Global Adjustment)[12]	1588	$0				$0	$0				$0
RSVA - Global Adjustment [12]	1589	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$574,395	(209,948)	(992,596)		$1,357,043	$131,077	(0)	131,077		-$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	1,569,007	1,082,192		$486,815	$0	(5,299)	(201,857)		$196,557
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)		$574,395	$1,359,059	$89,596	$0	$1,843,859	$131,077	-$5,299	-$70,780	$0	$196,557
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$574,395	$1,359,059	$89,596	$0	$1,843,859	$131,077	-$5,299	-$70,780	$0	$196,557
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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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
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i
2014 when the relevant balances approved for disposition was first transferred into Accou
provided starting from the vintage year. For any new accounts that have never been dispo

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 1 Accounts											
LV Variance Account	1550	$0			$0	$0	$0			$0	$0
Smart Metering Entity Charge Variance Account	1551	$0			-$5,328	-$5,328	$0			$8	$8
RSVA - Wholesale Market Service Charge[9]	1580	$0			-$703,782	-$703,782	$0			-$6,217	-$6,217
Variance WMS – Sub-account CBR Class A[9]	1580				-$0	-$0	$0			$0	$0
Variance WMS – Sub-account CBR Class B[9]	1580				$22,656	$22,656	$0			$530	$530
RSVA - Retail Transmission Network Charge	1584	$0			-$130,671	-$130,671	$0			-$369	-$369
RSVA - Retail Transmission Connection Charge	1586	$0			-$79,851	-$79,851	$0			-$656	-$656
RSVA - Power (excluding Global Adjustment)[12]	1588	$0			$814,507	$814,507	$0			-$6,512	-$6,512
RSVA - Global Adjustment [12]	1589	$0			-$889,186	-$889,186	$0			$16,478	$16,478
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$1,357,043	(186,756)			$1,170,287	-$0				-$0
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595	$0			$1,229	$1,229	$0			$19	$19
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	$486,815	8,841	0		$495,657	$196,557	5,319			$201,876
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)		$1,843,859	-$177,915	$0	-$970,427	$695,517	$196,557	$5,319	$0	$3,281	$205,158
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$1,843,859	-$177,915	$0	-$81,240	$1,584,703	$196,557	$5,319	$0	-$13,196	$188,680
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	-$889,186	-$889,186	$0	$0	$0	$16,478	$16,478

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figure and credit balance are to have a negative figure) as per the related OEB decision.

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
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i
2014 when the relevant balances approved for disposition was first transferred into Accou
provided starting from the vintage year. For any new accounts that have never been dispo

		2017									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-17**	**Transactions(1) Debit / (Credit) during 2017**	**OEB-Approved Disposition during 2017**	**Principal Adjustments(2) during 2017**	**Closing Principal Balance as of Dec-31-17**	**Opening Interest Amounts as of Jan-1-17**	**Interest Jan-1 to Dec-31-17**	**OEB-Approved Disposition during 2017**	**Interest Adjustments(2) during 2017**	**Closing Interest Amounts as of Dec-31-17**
Group 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551	-$5,328	(2,142)	(2,158)		-$5,313	$8	(22)	2		-$16
RSVA - Wholesale Market Service Charge[9]	1580	-$703,782	(252,997)	(421,336)		-$535,443	-$6,217	(4,825)	(4,423)		-$6,619
Variance WMS – Sub-account CBR Class A[9]	1580	-$0	0	0		-$0	$0	0	0		$0
Variance WMS – Sub-account CBR Class B[9]	1580	$22,656	(1,453)	33,232		-$12,029	$530	(42)	441		$47
RSVA - Retail Transmission Network Charge	1584	-$130,671	(29,699)	(31,557)		-$128,813	-$369	(921)	246		-$1,537
RSVA - Retail Transmission Connection Charge	1586	-$79,851	100,271	(71,542)		$91,962	-$656	344	(647)		$334
RSVA - Power (excluding Global Adjustment)[12]	1588	$814,507	70,321	(214,964)	(98,149)	$1,001,643	-$6,512	6,825	(12,714)		$13,027
RSVA - Global Adjustment [12]	1589	-$889,186	617,443	220,469	(908,589)	-$1,400,801	$16,478	(1,186)	17,281		-$1,989
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$1,170,287	(186,408)			$983,879	-$0				-$0
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595	$1,229	0	1,229		-$0	$19	(0)	19		$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	$495,657	(56)	486,815		$8,786	$201,876	684	201,868		$693
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0	(227,098)	(189)		-$226,908	$0	(19,669)	(202,074)		$182,405
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)		$695,517	$88,183	-$0	-$1,006,738	-$223,038	$205,158	-$18,812	$0	$0	$186,345
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$1,584,703	-$529,261	-$220,469	-$98,149	$1,177,763	$188,680	-$17,626	-$17,281	$0	$188,335
RSVA - Global Adjustment 12	**1589**	-$889,186	$617,443	$220,469	-$908,589	-$1,400,801	$16,478	-$1,186	$17,281	$0	-$1,989

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figure and credit balance are to have a negative figure) as per the related OEB decision.

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
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i
2014 when the relevant balances approved for disposition was first transferred into Accou
provided starting from the vintage year. For any new accounts that have never been dispo

Account Descriptions	Account Number	2018									
		Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(2) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(2) during 2018	Closing Interest Amounts as of Dec-31-18
Group 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551	-$5,313	-$1,695	-$3,171		-$3,837	-$16	-$10	-$29		$2
RSVA - Wholesale Market Service Charge[9]	1580	-$535,443	-$22,208	-$282,446		-$275,206	-$6,619	-$4,320	-$4,901		-$6,038
Variance WMS – Sub-account CBR Class A[9]	1580	-$0	$0	$0		-$0	$0	$0	$0		$0
Variance WMS – Sub-account CBR Class B[9]	1580	-$12,029	-$6,457	-$10,576		-$7,909	$47	-$122	-$28		-$47
RSVA - Retail Transmission Network Charge	1584	-$128,813	$166,147	-$99,114		$136,448	-$1,537	$1,476	-$1,706		$1,645
RSVA - Retail Transmission Connection Charge	1586	$91,962	$148,290	-$8,309		$248,561	$334	$3,052	-$101		$3,487
RSVA - Power (excluding Global Adjustment)[12]	1588	$1,001,643	$860,322	$1,029,471	-$874,782	-$42,288	$13,027	$4,876	$17,527		$376
RSVA - Global Adjustment [12]	1589	-$1,400,801	-$2,393,521	-$1,109,656	$2,234,460	-$450,207	-$1,989	-$482	-$13,009		$10,538
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$983,879	-$185,268			$798,611	-$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	$8,786	$56	8,841		$0	$693	-$587	106		$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	-$226,908	$6,360	0		-$220,548	$182,405	-$4,120	0		$178,285
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595	$0	-$430,610	(474,959)		$44,349	$0	-$2,140	(2,140)		$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)		-$223,038	-$1,858,584	-$949,918	$1,359,678	$227,975	$186,345	-$2,378	-$4,281	$0	$188,248
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$1,177,763	$534,937	$159,737	-$874,782	$678,181	$188,335	-$1,896	$8,729	$0	$177,710
RSVA - Global Adjustment 12	**1589**	-$1,400,801	-$2,393,521	-$1,109,656	$2,234,460	-$450,207	-$1,989	-$482	-$13,009	$0	$10,538

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figure and credit balance are to have a negative figure) as per the related OEB decision.

Energy Board

Deferral/Variance Account Workfo

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

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

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

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

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

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 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i 2014 when the relevant balances approved for disposition was first transferred into Accou provided starting from the vintage year. For any new accounts that have never been dispo

		2019				Projected Interest on Dec-31-18 Balances					2.1.7 RRR	
Account Descriptions	**Account Number**	**Principal Disposition during 2019 - instructed by OEB**	**Interest Disposition during 2019 - instructed by OEB**	**Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019**	**Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019**	**Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (6)**	**Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31 -18 balance adjusted for disposition during 2019 (6)**	**Total Interest**	**Total Claim**		**As of Dec 31-18**	**Variance RRR vs. 2018 Balance (Principal + Interest)**
Group 1 Accounts												
LV Variance Account	1550			$0	$0	$0		$0		$0.00	$0	$0
Smart Metering Entity Charge Variance Account	1551	$2,142	$26	-$5,979	-$23	-$134		-$158		-$6,137.07	-$3,835	$0
RSVA - Wholesale Market Service Charge[9]	1580	$252,997	$6,253	-$528,203	-$12,291	-$11,871		-$24,163		-$552,365.60	-$289,200	-$7,956
Variance WMS – Sub-account CBR Class A[9]	1580			-$0	$0	$0		$0		$0.00	$0	$0
Variance WMS – Sub-account CBR Class B[9]	1580	$1,453	-$49	-$9,362	$2	-$210		-$209		-$9,570.20	-$7,998	$0
RSVA - Retail Transmission Network Charge	1584	$29,699	$363	$106,749	$1,281	$2,399		$3,681		$110,429.51	$138,093	-$0
RSVA - Retail Transmission Connection Charge	1586	-$100,271	-$2,233	$348,832	$5,719	$7,840		$13,559		$362,391.06	$252,047	-$0
RSVA - Power (excluding Global Adjustment)[12]	1588	$27,828	$4,998	-$70,116	-$4,622	-$1,576		-$6,198		-$76,314.20	$278,263	$320,175
RSVA - Global Adjustment [12]	1589	$291,145	-$5,801	-$741,352	$16,339	-$16,662		-$322		-$741,674.20	-$742,361	-$302,693
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595			$798,611	-$0			-$0	☐ Check to Dispose of Account	$0.00	$798,611	$0
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			-$220,548	$178,285	-$4,957		$173,328	☐ Check to Dispose of Account	-$47,220.07	-$42,253	$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595			$44,349	$0			$0	☐ Check to Dispose of Account	$0.00	$44,349	$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)		$504,994	$3,558	-$277,019	$184,690	-$25,172	$0	$159,519		-$960,460.77	$425,749	$9,526
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$213,848	$9,359	$464,333	$168,351	-$8,510	$0	$159,841		-$218,786.57	$1,168,110	$312,219
RSVA - Global Adjustment 12	**1589**	$291,145	-$5,801	-$741,352	$16,339	-$16,662	$0	-$322		-$741,674.20	-$742,361	-$302,693
									☐ 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.

Ontario Energy Board

2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, sta 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 2 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 20 relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be prov 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.

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. 7

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

		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(1) during 2013**	**Closing Interest Amounts as of Dec-31-13**
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					$0					$0
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[2]	1508				-$333,102	-$333,102				$4,036	$4,036
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508					$0					$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508					$0					$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508					$0					$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508					$0					$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508					$0					$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508					$0					$0
	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				$760,467	$760,467				$0	$0
RSVA - One-time	1582					$0					$0
Other Deferred Credits	2425					$0					$0
Group 2 Sub-Total			$0	$0	$427.365	$427.365	$0	$0	$0	$4.036	$4.036
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				-$421,669	-$421,669				-$18,910	-$18,910
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			$0	$0	$5,696	$5,696	$0	$0	$0	-$14,874	-$14,874
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				$39,719	$39,719				$294	$294
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.

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eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 r014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting da14 when the relevant balances approved for disposition was first transferred into Account 1595 (2014). Tided starting from the vintage year. For any new accounts that have never been disposed, start inputting

		2014									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-14**	**Transactions(1) Debit / (Credit) during 2014**	**OEB-Approved Disposition during 2014**	**Principal Adjustments(2) during 2014**	**Closing Principal Balance as of Dec-31-14**	**Opening Interest Amounts as of Jan-1-14**	**Interest Jan-1 to Dec-31-14**	**OEB-Approved Disposition during 2014**	**Interest Adjustments(2) during 2014**	**Closing Interest Amounts as of Dec-31-14**
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[7]	1508	-$333,102	$16,783			-$316,319	$4,036	-$4,058			-$22
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	$0	$6,412,279			$6,412,279	$0				$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	$0	-$4,173,517			-$4,173,517	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	$0	$2,518,700			$2,518,700	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	$0	-$1,222,134			-$1,222,134	$0				$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	$0				$0	$0				$0
	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$0				$0	$0				$0
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$0				$0	$0				$0
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$760,467	$0			$760,467	$0	$0			$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$427.365	$3.552.112	$0	$0	$3.979.477	$4.036	-$4.058	$0	$0	-$22
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$421,669				-$421,669	-$18,910				-$18,910
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	$18,864			$18,864	$0	$0			$0
Total including Account 1568		$5,696	$3,570,975	$0	$0	$3,576,671	-$14,874	-$4,058	$0	$0	-$18,932
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	$39,719	$0			$39,719	$294	$584			$878
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		$1,385,671		-$1,385,671					

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.

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eferral/Variance Account Workforn

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

		2015									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-15**	**Transactions(1) Debit / (Credit) during 2015**	**OEB-Approved Disposition during 2015**	**Principal Adjustments(2) during 2015**	**Closing Principal Balance as of Dec-31-15**	**Opening Interest Amounts as of Jan-1-15**	**Interest Jan-1 to Dec-31-15**	**OEB-Approved Disposition during 2015**	**Interest Adjustments(2) during 2015**	**Closing Interest Amounts as of Dec-31-15**
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[7]	1508	-$316,319	$51,326		$264,992	-$0	-$22	-$3,144		$3,165	$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	$6,412,279	$0			$6,412,279	$0				$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-$4,173,517	-$126,468			-$4,299,985	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	$2,518,700	$0			$2,518,700	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-$1,222,134	-$1,210,536			-$2,432,669	$0				$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	$0				$0	$0				$0
	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$0				$0	$0				$0
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$0				$0	$0				$0
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$760,467	$0	$760,467		$0	$0	$0			$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$3.979.477	-$1.285.677	$760.467	$264.992	$2.198.325	-$22	-$3.144	$0	$3.165	$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$421,669	$0	-$421,669		$0	-$18,910	-$6,199	-$25,109		-$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**	$18,864	$0	$18,864		$0	$0	$0			$0
Total including Account 1568		$3,576,671	-$1,285,677	$357,662	$264,992	$2,198,325	-$18,932	-$9,342	-$25,109	$3,165	-$0
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	$39,719	-$282,002	-$238,308		-$3,975	$878	$1,748			$2,626
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	-$1,385,671	$350,196		-$92,979	-$1,128,453					

**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.**

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eferral/Variance Account Workforn

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

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	2016 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	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[7]	1508	-$0	$0			$0	$0	$0			$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	$6,412,279	$0			$6,412,279	$0				$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-$4,299,985	$243,105			-$4,056,880	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	$2,518,700	$0			$2,518,700	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-$2,432,669	-$43,015			-$2,475,684	$0				$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	$0				$0	$0				$0
	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$0				$0	$0				$0
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$0				$0	$0				$0
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	$0			$0	$0	$0			$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$2.198.325	$200.090	$0	$0	$2.398.415	$0	$0	$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0	$0			$0	-$0	$0			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0	$0			$0	$0	$0			$0
Total including Account 1568		$2,198,325	$200,090	$0	$0	$2,398,415	-$0	$0	$0	$0	-$0
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	-$3,975	$2,716		$1,259	$0	$2,626	-$16		-$2,610	$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[9]	1576	-$1,128,453	$378,748		-$92,979	-$842,684					

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.

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eferral/Variance Account Workforn

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

		2017									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-17**	**Transactions(1) Debit / (Credit) during 2017**	**OEB-Approved Disposition during 2017**	**Principal Adjustments(2) during 2017**	**Closing Principal Balance as of Dec-31-17**	**Opening Interest Amounts as of Jan-1-17**	**Interest Jan-1 to Dec-31-17**	**OEB-Approved Disposition during 2017**	**Interest Adjustments(2) during 2017**	**Closing Interest Amounts as of Dec-31-17**
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[7]	1508	$0	$0			$0	$0	$0			$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	$6,412,279	$0			$6,412,279	$0				$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-$4,056,880	-$1,459,687			-$5,516,567	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	$2,518,700	$0			$2,518,700	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-$2,475,684	-$74,511			-$2,550,195	$0				$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	$0	$443,619			$443,619	$0				$0
	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$0				$0	$0				$0
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$0				$0	$0				$0
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	$0			$0	$0	$0			$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$2,398,415	-$1,090,578	$0	$0	$1,307,836	$0	$0	$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0	$0			$0	-$0	$0			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0	$0			$0	$0	$0			$0
Total including Account 1568		$2,398,415	-$1,090,578	$0	$0	$1,307,836	-$0	$0	$0	$0	-$0
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	$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	-$842,684	$375,489		-$92,979	-$560,173					

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.

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eferral/Variance Account Workforn

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

		2018									
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-18**	**Transactions(1) Debit / (Credit) during 2018**	**OEB-Approved Disposition during 2018**	**Principal Adjustments(2) during 2018**	**Closing Principal Balance as of Dec-31-18**	**Opening Interest Amounts as of Jan-1-18**	**Interest Jan-1 to Dec-31-18**	**OEB-Approved Disposition during 2018**	**Interest Adjustments(2) during 2018**	**Closing Interest Amounts as of Dec-31-18**
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[7]	1508	$0	$0			$0	$0	$0			$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	$0	-$20,466			-$20,466	$0	-$56			-$56
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	$6,412,279	$0			$6,412,279	$0				$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-$5,516,567	-$962,735			-$6,479,302	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	$2,518,700	$0			$2,518,700	$0				$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-$2,550,195	-$3,220,927			-$5,771,122	$0				$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	$443,619	$386,492			$830,111	$0				$0
	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$0				$0	$0				$0
Misc. Deferred Debits	1525	$0	$0			$0	$0	-$7,452			-$7,452
Retail Cost Variance Account - STR	1548	$0				$0	$0				$0
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	$0			$0	$0	$0			$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$1,307,836	-$3,817,636	$0	$0	-$2,509,800	$0	-$7,508	$0	$0	-$7,508
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0	$0			$0	-$0	$0			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
LRAM Variance Account[11]	**1568**	$0	$0		$473,861	$473,861	$0	$0		$17,462	$17,462
Total including Account 1568		$1,307,836	-$3,817,636	$0	$473,861	-$2,035,938	-$0	-$7,508	$0	$17,462	$9,954
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	$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	-$560,173	$407,644		-$92,979	-$245,508					

**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.**

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eferral/Variance Account Workforn

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

		2019				Projected Interest on Dec-31-18 Balances					2.1.7 RRR
Account Descriptions	**Account Number**	**Principal Disposition during 2019 - instructed by OEB**	**Interest Disposition during 2019 - instructed by OEB**	**Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019**	**Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019**	**Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (6)**	**Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31 -18 balance adjusted for disposition during 2019 (6)**	**Total Interest**	**Total Claim**		**As of Dec 31-18**
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			$0	$0			$0		$0.00	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			$0	$0			$0		$0.00	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[7]	1508			$0	$0			$0		$0.00	$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508			-$20,466	-$56	-$460		-$516	Check to Dispose of Account	$0.00	-$20,522
Other Regulatory Assets - Sub-Account - Pension Deferral	1508			$6,412,279	$0			$0	Check to Dispose of Account	$0.00	$6,412,279
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508			-$6,479,302	$0			$0	Check to Dispose of Account	$0.00	-$6,479,302
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508			$2,518,700	$0			$0	Check to Dispose of Account	$0.00	$2,518,700
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508			-$5,771,122	$0			$0	Check to Dispose of Account	$0.00	-$5,771,122
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508			$830,111	$0			$0	Check to Dispose of Account	$0.00	$830,111
	1508			$0	$0			$0	Check to Dispose of Account	$0.00	
Retail Cost Variance Account - Retail	1518			$0	$0			$0		$0.00	
Misc. Deferred Debits	1525			$0	-$7,452	-$18,594		-$26,045	Check to Dispose of Account	-$26,045.37	-$7,452
Retail Cost Variance Account - STR	1548			$0	$0			$0		$0.00	
Board-Approved CDM Variance Account	1567			$0	$0			$0		$0.00	
Extra-Ordinary Event Costs	1572			$0	$0			$0		$0.00	
Deferred Rate Impact Amounts	1574			$0	$0			$0		$0.00	$0
RSVA - One-time	1582			$0	$0			$0		$0.00	
Other Deferred Credits	2425			$0	$0			$0	Check to Dispose of Account	$0.00	
Group 2 Sub-Total		$0	$0	-$2,509,800	-$7,508	-$19,054	$0	-$26,561		-$26,045.37	-$2,517,307
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			$0	-$0			-$0		$0.00	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			$0	$0			$0		$0.00	
LRAM Variance Account[11]	**1568**			$473,861	$17,462	$19,067		$36,529		$510,389.68	$0
Total including Account 1568		$0	$0	-$2,035,938	$9,954	$13	$0	$9,967		$484,344.31	-$2,517,307
Renewable Generation Connection Capital Deferral Account[8]	1531			$0	$0			$0		$0.00	
Renewable Generation Connection OM&A Deferral Account[8]	1532			$0	$0			$0		$0.00	
Renewable Generation Connection Funding Adder Deferral Account	1533			$0	$0			$0		$0.00	
Smart Grid Capital Deferral Account	1534			$0	$0			$0		$0.00	
Smart Grid OM&A Deferral Account	1535			$0	$0			$0		$0.00	
Smart Grid Funding Adder Deferral Account	1536			$0	$0			$0		$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555			$0	$0			$0		$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555			$0	$0			$0		$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555			$0	$0			$0		$0.00	
Smart Meter OM&A Variance[4]	1556			$0	$0			$0		$0.00	
Meter Cost Deferral Account (MIST Meters)[10]	1557			$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			-$245,508					Check to Dispose of Account	$0.00	-$245,508

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.

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eferral/Variance Account Workforn

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

Account Descriptions	Account Number	Variance RRR vs. 2018 Balance (Principal + Interest)
Group 2 Accounts		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	$0
	1508	$0
Retail Cost Variance Account - Retail	1518	$0
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	$0
Other Deferred Credits	2425	$0
Group 2 Sub-Total		$0
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**	-$491,323
Total including Account 1568		-$491,323
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	$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.

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. 2018 Balance (Principal + Interest)
3	RSVA - Wholesale Market Service Charge9	1580	$ (7,955.99)
6	RSVA - Power (excluding Global Adjustment)12	1588	$ 320,174.96
7	RSVA - Global Adjustment 12	1589	$ (302,692.59)
49	LRAM Variance Account11	1568	$ (491,322.89)

Energy Board

2019 Deferral/Variance Account Workform

oduced a variance on the continuity schedule are listed below.
detailed explanation for each variance below.

Account Descriptions	Account Number	Explanation
RSVA - Wholesale Market Service Charge9	1580	Balance in 2.1.7 filing includes CBR Class B balance which is reported separately in DVA Work Form.
RSVA - Power (excluding Global Adjustment)12	1588	Difference relates to the sum of: ($35K) Q4 2018 FPA true-up, $340K 2018 Microfit + Fit true-up, $16K December 2018 difference between unbilled revenue and actual, ($1K) difference between December 2018 IESO accrual and actual.
RSVA - Global Adjustment 12	1589	Difference relates to the sum of: ($148K) Q4 2018 GA true-up, ($93K) December 2018 difference between unbilled revenue and actual, ($62K) difference between December 2018 IESO accrual and actual.
LRAM Variance Account11	1568	Refer to Exhibit 4 for additional calculation of LRAM VA amounts calculated.

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**[3] **($ amounts)**	**Number of Customers for Residential and GS<50 classes**[2]
RESIDENTIAL R1	kWh	9,113	103,931,742		4,044,019	-				103,931,742	-	-	-	4,044,019					10%		341,324	
RESIDENTIAL R2	kW	37	85,867,987	196,648	83,083,184	190,270				85,867,987	196,648	71,633,620	3,392,199	8,057,366					88%		2,344	
SEASONAL	kWh	2,960	5,439,365		24,305	-				5,439,365	-	-	-	24,305					0%		55,333	
STREET LIGHTING	kWh		595,435		595,435	-				595,435	-	-	-	595,435					2%		111,389	
										-	-	-	-	-								
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Total		**12,110**	**195,834,529**	**196,648**	**87,746,943**	**190,270**	**$ -**	**-**	**-**	**195,834,529**	**196,648**	**71,633,620**	**3,392,199**	**12,721,125**	**0%**	**0%**	**0%**	**0%**	**100%**	**0%**	**$ 510,390**	
																				Balance as per Sheet 2	$ 510,390	
																				Variance	$ 0	

[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.

[3] Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

[4] Data inputted should equal that reported in RRR 2.1.5.4

[5] If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance. If this is the case, this must be noted in the evidence and the proposed allocation methodology must be explained.

Ontario Energy Board

2019 Deferral/Variance Account Workform

1551 formula input in cell F6:
=D6*('4. Billing Determinants'!D21/('4. Billing Determinants'!I

1551 formula input in cell H6:
=D6*('4. Billing Determinants'!D23/('4. Billing Determinants'!D21+'4. Billing Determinants'!D23))

		Amounts from Sheet 2	Allocator	RESIDENTIAL R1	RESIDENTIAL R2	SEASONAL	STREET LIGHTING			
LV Variance Account	1550	0	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(6,137)	# of Customers	(4,632)		(1,505)				
RSVA - Wholesale Market Service Charge	1580	(552,366)	kWh	(293,147)	(242,197)	(15,342)	(1,679)	0	0	0
RSVA - Retail Transmission Network Charge	1584	110,430	kWh	58,606	48,420	3,067	336	0	0	0
RSVA - Retail Transmission Connection Charge	1586	362,391	kWh	192,325	158,898	10,066	1,102	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(76,314)	kWh	(40,501)	(33,462)	(2,120)	(232)	0	0	0
RSVA - Global Adjustment	1589	(662,317)	Non-RPP kWh	(210,549)	(419,502)	(1,265)	(31,001)	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	(47,220)	%	(4,505)	(41,643)	(66)	(1,006)	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)		**(209,216)**		**(91,854)**	**(109,983)**	**(5,900)**	**(1,480)**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	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 - Pole Attachment Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Defer	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expe	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	(26,045)	kWh	(13,823)	(11,420)	(723)	(79)	0	0	0
Retail Cost Variance Account - STR	1548	0	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	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	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		**(26,045)**		**(13,823)**	**(11,420)**	**(723)**	**(79)**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	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		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**510,390**		341,324	2,344	55,333	111,389	0	0	0
(Account 1568 - total amount allocated to classes)		510,390								
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**	**(9,437)**	**kWh**	**(8,119)**	**(847)**	**(425)**	**(47)**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**419,463**		**241,794**	**165,675**	**11,562**	**432**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(628,680)**		**(333,648)**	**(275,659)**	**(17,462)**	**(1,912)**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(662,317)**		**(210,549)**	**(419,502)**	**(1,265)**	**(31,001)**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(26,045)**		**(13,823)**	**(11,420)**	**(723)**	**(79)**	**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	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($61.24)
1589/total kwh	($0.0038)

1	**Please enter the Year the Account 1589 GA Balance was Last Disposed.**	2016	**(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	
			January to June	July to December	January to June	July to December
Customer 1	RESIDENTIAL R2	kWh	1,706,130	1,686,069		
		kW	8,382	8,353		
		Class A/B	B	A		

3b	**Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).**	1

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2017	2016
Customer A1	RESIDENTIAL R2	kWh	71,633,620	
		kW	114,853	

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2019 Deferral/Variance Account Workform

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

Year of the Account 1589 GA Balance Last Disposed	**2016**

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

		Total	**2017**	**2016**
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	15,945,574	15,945,574	
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	1,706,130	1,706,130	-
Transition Customers' Portion of Total Consumption	C=B/A	**10.70%**		

Allocation of Total GA Balance $

Total GA Balance	D	-$ 741,674
Transition Customers Portion of GA Balance	E=C*D	-$ 79,357
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 662,317

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		1					
Customer		**Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers**	**Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017**	**Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016**	**% of kWh**	**Customer Specific GA Allocation During the Period They Were a Class B customer**	**Monthly Equal Payments**
Customer 1		1,706,130	1,706,130	0	100.00%	-$ 79,357	-$ 6,613
TOTAL		**1,706,130**	**1,706,130**	**0**	**100.00%**	**-$ 79,357**	**-$ 6,613**

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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. **2016**

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

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Total Consumption Less WMP Consumption and Consumption for Class A who were Class A for the full year)	A	122,514,840	122,514,840
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	1,706,130	1,706,130
Transition Customers' Portion of Total Consumption	C=B/A	1.39%	120,808,711

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	D	-$ 9,570
Transition Customers Portion of CBR Class B Balance	E=D*C	-$ 133
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 9,437

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		1				
Customer		**Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers**	**Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017**	**% of kWh**	**Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer**	**Monthly Equal Payments**
Customer 1		1,706,130	1,706,130	100.00%	-$ 133	-$ 11
Total		**1,706,130**	**1,706,130**	100.00%	**-$ 133**	**-$ 11**

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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. 2016 **(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)**

	Total Metered 2017 Consumption Minus WMP		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL R1	103,931,742	-	0	0	0	0	103,931,742	-	86%
RESIDENTIAL R2	85,867,987	196,648	71,633,620	114,853	3,392,199	16,735	10,842,169	65,060	9%
SEASONAL	5,439,365	-	0	0	0	0	5,439,365	-	5%
STREET LIGHTING	595,435	-	0	0	0	0	595,435	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	195,834,529	196,648	71,633,620	114,853	3,392,199	16,735	120,808,711	65,060	100%

Ontario Energy Board

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 R1	kWh	103,931,742	-$ 99,972	- **0.0010**	$/kWh
RESIDENTIAL R2	kW	196,648	-$ 110,830	- **0.5636**	$/kW
SEASONAL	kWh	5,439,365	-$ 6,325	- **0.0012**	$/kWh
STREET LIGHTING	kWh	595,435	-$ 1,526	- **0.0026**	$/kWh
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 218,653**		

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 R1	kWh	103,931,742	$ -	-	$/kWh
RESIDENTIAL R2	kW	196,648	$ -	-	$/kW
SEASONAL	kWh	5,439,365	$ -	-	$/kWh
STREET LIGHTING	kWh	595,435	$ -	-	$/kWh
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
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	Rate Rider for Sub-account 1580 CBR Class B	Revised Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL R1	# of Customers	9,113	-$ 8,119	-	$ -	per customer per month
RESIDENTIAL R2	kW	65,060	-$ 847	-	$ -	$/kW
SEASONAL	# of Customers	2,960	-$ 425	-	$ -	per customer per month
STREET LIGHTING	kWh	595,435	-$ 47	-	$ -	$/kWh
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
Total			**-$ 9,437**			

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

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 R1	kWh	4,044,019	-$ 210,549	- **0.0521**	$/kWh
RESIDENTIAL R2	kWh	8,057,366	-$ 419,502	- **0.0521**	$/kWh
SEASONAL	kWh	24,305	-$ 1,265	- **0.0521**	$/kWh
STREET LIGHTING	kWh	595,435	-$ 31,001	- **0.0521**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**-$ 662,317**		

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

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 R1	# of Customers	9,113	-$ 13,823	**-$ 0.13**	per customer per month
RESIDENTIAL R2	kW	37	-$ 11,420	**-$ 308.6532**	**$/kW**
SEASONAL	# of Customers	2,960	-$ 723	**-$ 0.0204**	per customer per month
STREET LIGHTING	kWh	595,435	-$ 79	**-$ 0.0001**	$/kWh
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	
Total			**-$ 26,045**		

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

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 R1		-	$ -	-
RESIDENTIAL R2		-	$ -	-
SEASONAL		-	$ -	-
STREET LIGHTING		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	

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

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months) 48

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568	
RESIDENTIAL R1	kWh	103,931,742	$ 341,324	**0.0008**	$/kWh
RESIDENTIAL R2	kW	196,648	$ 2,344	**0.0030**	$/kW
SEASONAL	kWh	5,439,365	$ 55,333	**0.0025**	$/kWh
STREET LIGHTING	kWh	595,435	$ 111,389	**0.0468**	$/kWh
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ 510,390**		

Appendix 9B

Algoma Power Inc.

2020 Cost of Service

EB-2019-0000

Ontario Energy Board

GA Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2018		
Total Metered excluding WMP	C = A+B	224,565,775	kWh	100%
RPP	A	113,771,914	kWh	0.0%
Non RPP	B = D+E	110,793,861	kWh	0.0%
Non-RPP Class A	D	73,319,689	kWh	0.0%
Non-RPP Class B*	E	37,474,172	kWh	0.0%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table

Note 3 **GA Billing Rate**

GA is billed on the 2nd Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month

Note 4 **Analysis of Expected GA Amount**

Year	2018								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	4,265,256	4,657,876	4,843,074	4,450,455	0.06370	$ 283,494	0.06736	$ 299,783	$ 16,289
February	4,435,816	4,843,074	3,555,568	3,148,310	0.07705	$ 242,577	0.08167	$ 257,122	$ 14,545
March	3,559,735	3,555,568	3,465,652	3,469,820	0.08595	$ 298,231	0.09481	$ 328,974	$ 30,743
April	3,049,823	3,465,652	3,764,161	3,348,333	0.10074	$ 337,311	0.09959	$ 333,460	-$ 3,851
May	3,818,005	3,764,161	2,923,384	2,977,228	0.13199	$ 392,964	0.10793	$ 321,332	-$ 71,632
June	2,953,186	2,923,384	3,262,371	3,292,173	0.10239	$ 337,086	0.11896	$ 391,637	$ 54,551
July	3,175,287	3,262,371	3,264,426	3,177,342	0.08123	$ 258,095	0.07737	$ 245,831	-$ 12,265
August	3,272,382	3,264,426	3,154,069	3,162,025	0.07324	$ 231,587	0.07490	$ 236,836	$ 5,249
September	3,197,979	3,154,069	3,062,867	3,106,776	0.08660	$ 269,047	0.08584	$ 266,686	-$ 2,361
October	3,029,710	3,062,867	3,702,512	3,669,355	0.11998	$ 440,249	0.12059	$ 442,488	$ 2,238
November	3,657,283	3,702,512	3,851,937	3,806,708	0.10540	$ 401,227	0.09855	$ 375,151	-$ 26,076
December	3,476,920	3,851,937	4,269,443	3,894,426	0.07067	$ 275,219	0.07404	$ 288,343	$ 13,124
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**41,891,384**	**43,507,896**	**43,119,463**	**41,502,951**		**$ 3,767,088**		**$ 3,787,643**	**$ 20,555**

Calculated Loss Factor **1.1075**

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the	-$ 2,393,521	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ -	Not a reconciling item.
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ -	Not a reconciling item.
2a	Remove prior year end unbilled to actual revenue differences	$ 2,000	$2k relates to the understatement of the December unbilled revenue accrual of the prior year (CR to be recorded in DVA in prior year), therefore, should record the DR in current year.
2b	Add current year end unbilled to actual revenue differences	$ 93,000	$93k relates to the overstatement of the December unbilled revenue accrual of the current year (DR to be recorded in DVA in current year), therefore, should record the DR in current year.
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	$ -	N/A - No long term load transfers.
3b	Add difference between current year accrual/forecast to actual from long term load transfers	$ -	N/A - No long term load transfers.
4	Remove GA balances pertaining to Class A customers	$ -	Not a reconciling item.
5	Significant prior period billing adjustments recorded in current year	$ -	No significant prior period billing adjustments.
6	Differences in GA IESO posted rate and rate charged on IESO invoice	$ -	Not a reconciling item.
7	Differences in actual system losses and billed TLFs	$ 196,937	$197k relates to the difference between billed TLFs and actual system losses for the current year. Since TLF billed is higher than actual losses, the expected GA costs calculated in the Workform would be higher than GL transactions, therefore, should record DR in the current year.
8	Others as justified by distributor	$ -	Not a reconciling item.
9	Former Form 1598 IESO submission in January of current year relating to December consumption of prior year booked in current year	$ 1,296,673	$1,297k relates to an overstatement of non-RPP consumption in the prior year GL as the December 2017 RPP Form 1598 GA submission was not reflected in the GL transactions in the prior year. The RPP GA settlement occurred in the current year, therefore, should record DR in current year.
10	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	$ 48,094	$48k relates to prior year RPP settlement true-up as RPP consumption was understated, therefore resulting in an overstatement of non-RPP consumption in GL transactions in the prior year. The RPP settlement true-up occurred in the current year, therefore, should record DR in current year.
11	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	$ 147,693	$148k relates to the overstatement of the current year Q4 RPP settlement true-up, therefore resulting in an understatement of non-RPP GL transactions in the current year. The RPP settlement true-up occured in the GL in the following year, therefore, should record the DR in current year.
12	Remove GA balances pertaining to Class A customers in the prior year, booked in the current year	$ 455,000	$455k relates to the sum of difference in IESO year-end accrual for Class A GA and actual (overstatement of payable of $441k in prior year), plus year-end unbilled revenue accrual and actual (understatement of revenue of $14k in prior year). Based on the above, both of these adjustments should reflect a DR in the current year.
13	December of prior year and actual GA charged on IESO invoice	$ 130,000	$130k relates to the overstatement of the December IESO payable accrual for the prior year (CR to be recorded in DVA in prior year), therefore, should record the DR in current year.
14	Difference in Class B GA for IESO purchases accrued at December of current year and actual GA charged on IESO invoice	$ 62,000	$62k relates to the understatement of the December IESO payable accrual for the current year (DR to be recorded in DVA in current year), therefore, should record the DR in current year.
15			
16			
17			
18			

Note 6

Adjusted Net Change in Principal Balance in the GL	$ 37,876
Net Change in Expected GA Balance in the Year Per Analysis	$ 20,555
Unresolved Difference	$ 17,321
Unresolved Difference as % of Expected GA Payments to IESO	0.5%

Appendix A
GA Methodology Description
Questions on Accounts 1588 & 1589[1]

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
   a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
   b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
   c. If another approach is used, please explain in detail.

API Response:

In booking expense journal entries for CT 1142 and CT 148 from the IESO invoice, API uses the following approach:

> b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.

2. Questions on CT 1142
   a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

API Response:

The first estimate Global Adjustment rate is multiplied by the current month projected RPP and TOU consumption values to determine the amount receivable from the IESO (referred to as the Global Adjustment "GA" variance).

[1] In all references in the questions relating to amounts booked to accounts 1588 and 1589, amounts are not booked directly to accounts USoA 1588 and 1589 relating to power purchase transactions, but are rather booked to the cost of power USoA 4705 Power Purchased, and 4707, Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions.

b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

API Response:

Effective January 2018 consumption, API completed RPP settlement true-ups on a quarterly basis (as outlined in the OEB Guidance on the Disposition of Account 1588 and 1589 dated May 23rd, 2017).

All consumption values are run out of the accounting system and are compared to the forecasted consumption values that were originally submitted. In addition, all inputs are re-entered into the analysis to account for any changes in externally provided inputs (change from first estimate Global Adjustment rate to final rate and/or any deviations in weighted average energy price).

c. Has CT 1142 been trued up for with the IESO for all of 2018?

API Response:

API can confirm CT 1142 has been trued up with the IESO for all of 2018.

d. Which months from 2018 were trued up in 2019?

API Response:

The last quarter of 2018 was trued up in 2019.

e. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

API Response:

API can confirm that the 2018 related true-up has been reflected in their DVA Continuity Schedule in this proceeding.

f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

API Response:

The 2018 true-up adjustments in the DVA Continuity Schedule for account 1588 and 1589 are $34,836 and $147,693, respectively. These adjustments are included in column "Principal Adjustments during 2018" for each respective account.

3. Questions on CT 148
    a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

API Response:

On a monthly basis, an accrual for CT 148 is set up in 1589 for the current month using the second GA estimate. When the invoice is received in the subsequent month, a true-up is reflected in 1589 to capture the difference between the accrual and the actual CT 148.

    b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

API Response:

The difference between the weighted average energy price and the RPP tiered and TOU pricing is multiplied by the applicable RPP and TOU consumption values (referred to as the Fixed Price Adjustment "FPA" variance). This variance is treated as a payable back to the IESO and is recorded in OEB account 1588. The accounting entry consists of a debit to OEB account 1588 and a credit payable to the IESO.

The final Global Adjustment rate is multiplied by the RPP and TOU consumption values to determine the amount receivable from the IESO (referred to as the Global Adjustment "GA" variance). This credit is recorded in OEB account 1589. The accounting entry consists of a debit receivable from the IESO and a credit to OEB account 1589 (offsetting CT 148 total GA accrual).

c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

API Response:

API's CT 148 accrual is based on the Class B RPP/non-RPP total system load (not including the embedded generation). The above accrual is reduced by the GA monthly RPP settlement amount accrued in 1589 (reflected in CT 1142).

d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

API Response:

Please refer to the true up process described above in 3.b.

The RPP consumption proportion used to calculate the GA variance is trued up quarterly to reflect actual consumption (offsetting the CT 148 accrual recorded in account 1589).

e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP.

API Response:

Please refer to the true up process described above in 2.d.

f. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule under 2018.

API Response:

Please refer to the true up process described above in 2.e.

g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

API Response:

h. Please refer to the true up process described above in 2.f.

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?

API Response:

API had principal adjustments in its 2019 IRM proceeding which were approved for disposition on an interim basis.

b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

API Response:

Account 1588:		
	2017 FPA true-up	33,865
	2017 MicroFit + FIT true-up	(222,431)
	December 2017 consumption submitted on former Form 1598 IESO FPA submission	831,957
	Difference between December 2017 unbilled revenue accrual and billed actual	(80,398)
	Difference between December 2017 IESO accrual and billed actual	(8,387)
		554,607
Account 1589:		
	2017 GA true-up	(48,094)
	December 2017 consumption submitted on former Form 1598 IESO GA submission	(1,296,673)
	Difference between December 2017 unbilled revenue accrual and billed actual	(2,000)
	December 2017 IESO GA Accrual vs IESO GA Actual	(585,000)
		(1,931,768)

c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

API Response:

The adjustments approved in 2019 were appropriately reversed in the current proposed amount for disposition.

d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2018 true ups.

API Response:

Account 1588:									
							Q4 2018 FPA true-up		34,836
							2018 MicroFit + FIT true-up		(340,119)
		Difference between December 2018 unbilled revenue accrual and billed actual							(16,049)
		Difference between December 2018 IESO accrual and billed actual							1,157
									(320,175)
Account 1589:									
							Q4 2018 GA true-up		147,693
		Difference between December 2018 unbilled revenue accrual and billed actual							93,000
				December 2018 IESO GA Accrual vs IESO GA Actual					62,000
									302,693

The reversals as described in 4) b. have been reflected under the column "Transactions Debit/(Credit) during 2018" for each respective account (i.e. 1588 and 1589).

e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

API Response:

The amounts above reconcile to API's principal adjustments shown in the DVA Continuity Schedule for the current proceeding. Please see reconciliation as follows:

Transactions reported in "Principal Adjustments for 2018" in DVA continuity (current year adjustments + prior year reversals):		
Account 1588:		
	2017 FPA true-up	(33,865)
	2017 MicroFit + FIT true-up	222,431
	December 2017 consumption submitted on former Form 1598 IESO FPA submission	(831,957)
	Difference between December 2017 unbilled revenue accrual and billed actual	80,398
	Difference between December 2017 IESO accrual and billed actual	8,387
	Total Prior Year Reversals	**(554,607)**
	Q4 2018 FPA true-up	34,836
	2018 MicroFit + FIT true-up	(340,119)
	Difference between December 2018 unbilled revenue accrual and billed actual	(16,049)
	Difference between December 2018 IESO accrual and billed actual	1,157
	Total Current Year Adjustments	**(320,175)**
	Principal Adjustments for 2018	**(874,782)**
Account 1589:		
	2017 GA true-up	48,094
	December 2017 consumption submitted on former Form 1598 IESO GA submission	1,296,673
	Difference between December 2017 unbilled revenue accrual and billed actual	2,000
	December 2017 IESO GA Accrual vs IESO GA Actual	585,000
	Total Prior Year Reversals	**1,931,768**
	Q4 2018 GA true-up	147,693
	Difference between December 2018 unbilled revenue accrual and billed actual	93,000
	December 2018 IESO GA Accrual vs IESO GA Actual	62,000
	Total Current Year Adjustments	**302,693**
	Principal Adjustments for 2018	**2,234,460**

f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

API Response:

API can confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions.

Appendix 9C

Algoma Power Inc.

2020 Cost of Service

EB-2019-0000

Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name	ALGOMA POWER INC.	**Utility name must be selected**

1595 Rate Years Requested for Disposition

- ☐ **2012**
- ☐ **2013**
- ☐ **2014**
- ☐ **2015**
- ☑ **2016**

Ontario Energy Board

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-$220,280	$184,837	-$35,443	-$13,293	-$22,149	-$6,195	**-$28,344**	**62.5%**	Calculated differences of greater than + or - 10% require further analysis
Account 1589 - Global Adjustment		$220,469	$17,281	$237,750	$252,280	-$14,530	$611	**-$13,919**	**-6.1%**	
Total Group 1 and Group 2 Balances		$189	$202,118	$202,307	$238,986	-$36,679	-$5,584	**-$42,263**	**-18.1%**	Calculated differences of greater than + or - 10% require further analysis

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Step 2

Select Rate Rider(s) Applicable for 1595 Recovery Period

- [x] RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)
- [ ] RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP
- [ ] RATE RIDER - RSVA - GLOBAL ADJUSTMENT
- [ ] RATE RIDER - RSVA - GROUP 2 ACCOUNTS (If a separate Group 2 rate rider was created)
- [ ] OTHER 1
- [ ] OTHER 2
- [ ] OTHER 3

Step 3

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)

Rate Rider Recovery Period (Months) 12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance ($)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL R1 SERVICE CLASSIFICATION	kWh	($375,618)	107,006,500	($0.0035)	107,006,500	102,042,405	4,964,095	($17,374)	4.6%	101,926,645	101,926,645	-115,760	-0.1%
RESIDENTIAL R2 SERVICE CLASSIFICATION	kW	$329,996	208,261	$1.5845	208,261	210,904	-2,643	($4,187)	-1.3%	210,836	210,836	-68	0.0%
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kWh	($25,367)	6,868,390	($0.0037	6,868,390	6,071,900	796,491	($2,947)	11.6%	6,042,453	6,042,453	-29,447	-0.5%
STREET LIGHTING SERVICE CLASSIFICATION	kWh	$4,027	742,696	$0.0054	742,696	582,488	160,209	$865	21.5%	582,537	582,537	49	0.0%
microFIT SERVICE CLASSIFICATION													
TOTAL		**($66,961)**						**($23,643)**	**35.3%**				

***Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.

Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

SUMMARY	
Total Calculated Account Balance	($23,643)
Total Account Residual Balance per Step 1 above	($36,679)
Unreconciled Differences****	$13,036

****Any unreconciled difference between amounts reported in the residual balances section in Step 1 and amounts calculated for the total of all applicable riders in Step 3 must be explained.

Additional Notes and Comments

The variance that was calculated in Step 3 above, was for Group 1 and Group 2, excluding both GA and CBR Class B. The 2017 IRM approved a debit of $33,673 for CBR Class B. In its review, API has discovered that the 2017 IRM model did not appropriately allocate the SME 1551 credit balance of $2,155 to various rate classes, so the rate riders that were calculated within that proceeding were not correct.

Adding together the credit of $66,961 noted inStep 3 above, the debit of $33,673 for CBR Class B, and the 1551 credit of $2,155, the total credit of $35,443 agrees to the 'Total Group 1 Excluding Global Adjustment - Account 1589' per the 2017 IRM Decision and Order. The variance calculated in Step 3 above of $23,643 substantially explains the residual credit balance of $28,344 for Group 1 and Group 2, excluding both GA noted in Step 1, so no further investigation has been completed.

Appendix 9D

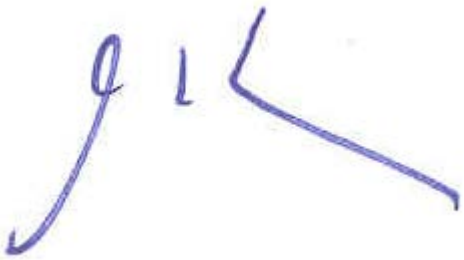
Algoma Power Inc.

2020 Cost of Service

EB-2019-0000

STATEMENT OF CERTIFICATION

As Vice President Finance and Chief Financial Officer of Algoma Power Inc., I certify that, to the best of my knowledge, robust processes and internal controls are in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed.



Glen King

Vice President Finance and Chief Financial Officer

Dated at Fort Erie, Ontario, this 17th day of May, 2019