Ontario Energy Board

# **2019 Deferral/Variance Account Workform**

version 1.0

Utility Name	Algoma Power Inc.
Service Territory	
Assigned EB Number	EB-2019-0019
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<u>General Notes</u>	
Notes	
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Pale blue cells represent drop-de	own lists. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values,	automatically generated values or formulae.
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# **2019 Deferral/Variance Account Workform**

### **Instructions**

Tab	Tab Details	Step	Instructions
		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 dispose balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering under 2015.
			For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that h whether the account is being requested for disposition in the current application. For each Account 1595 sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information statistical were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if 2012, then a separate schedule should be provided starting from the vintage year.
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the	2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell 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 be
	balances a utility has.		If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you hat the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated general DVA rate rider.
			If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicab information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab
		2b	Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The utility-specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check 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 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, Acc 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 G Under #1, enter the year for which the Account 1589 GA balance was last disposed.
			Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the A If no, proceed to #3b in step 9.

beed. For example, if in the 2018 rate application, DVA ing the closing 2015 balances in the Adjustments column thas a GL balance as at December 31, 2017 regardless of unt, start inputting data from the year the sub-account starting in 2015, when the relevant balances approved for , if a utility has an Account 1595 with a vintage year prior to e.g. last disposition was for 2015 balances in the 2017 rate cell BS13.
below for further details.
had any Class A customers at any point during the period off the checkbox.
ed and disposed with Account 1580 WMS, as a part of the

able to Account 1580 sub-account CBR Class B, using b 6.2a and the rate rider will be calculated in tab 7.

e DVA continuity schedule will generate the number of g in row 51. If a utility does not have utility-specific 1508 subck to dispose of account" checkbox in column BT for sub-

ve Class A customers in tab 2a. Information in these

Account 1580, sub-account CBR Class B will be determined

GA balance accumulated.

Account 1589 GA balance accumulated.

Def-Var RR	rate riders.		calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and
7 - Calculation of	A customers who are now Class B contributing to the balance). This tab calculates all the applicable DVA	13	The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each period.
6.2a - CBR_B Allocation	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		In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consu partial or full year).
	This is a new tab that allocates the CBR Class B balance to each transition customer	12	This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period when the balance in CBR Class B was last disposed.
6.2 - CBR	customers at any point during the period that the CBR Class B balance accumulated.	40	The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rid
	This is a new tab that calculates the CBR Class B rate rider if there were Class A	11	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Accor accumulated.
6.1a GA Allocation	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).		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 C transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA
	This tab has been revised. It allocates the GA balance to each transition customer for	10	This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period whe In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and c
		9	Under #3b, enter the number of customers who were Class A customers during the entire period since the year the A transition between Class A and B during the period). A table will be generated based on the number of customers. Contract identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B ba
6 - Class A Data Consumption	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	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 customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, a automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customer will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate
	This is a new tab that is to be completed if there were any Class A customers at any		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 A

### Account 1580, sub-account CBR Class B balance

A table will be generated based on the number of s, and the customer class during the half year). This data will and 6.2a., respectively. Each transition customer identified mers populated in tabs 6.1a. and 6.2a. The data in tab 6 rate classes, as applicable.

Account 1589 GA balance accumulated (i.e. did not Complete the table accordingly for each Class A customer balances to the rate classes, as applicable.

hen the GA balance accumulated.

consumption for Class A customers (who were Class A for

GA balance to transition customers in the bottom table. All GA rate rider as calculated in tab 7.

count 1580, sub-account CBR Class B balance

ider calculated in tab 6.

here the CBR Class B balance accumulated.

sumption for Class A customers (who were Class A for eiher

e CBR Class B balance to transition customers in the ss B as this would depend on the period in which the GA is not to be charged the general CBR Class B rate rider. ach rate rider, select whether the rate rider is to be d the rate riders are calculated accordingly.

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 clouwn 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 virtuage year. For any new accounts that have newer 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 <sup>9</sup>	1580
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580
Variance WMS – Sub-account CBR Class B <sup>2</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588
RSVA - Global Adjustment 12	1589
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	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 au	dited
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589

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, i 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 lost in balance in the Adjustment cloum under 2014. For each Account 1555 sub-account 1556 sub-account start fractuate a balance (is in the virtuage year). For example, Account 1555 sub-account start fractuage data from the year the sub-account started to accumulate a balance (is in the virtuage year). For example, Account 1555 sub-account 1556 sub-account started to accumulate a balance (is in the virtuage year). For example, Account 1555 sub-account started to accumulate a balance (is in the virtuage year). For example, Account 1555 sub-account 1550 sub-account started to accumulate a balance (is in the virtuage year), data should be low and provided starting from the virtuage year. For any new account starte have newer been disposed, starte inputting data from the year the sectore 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 <sup>9</sup>	1580					\$0					\$0
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>2</sup>	1580										
RSVA - Retail Transmission Network Charge	1584					\$0					\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	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) <sup>7</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	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 bee	n audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0		\$1,050,011	\$0	\$0	\$0	\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	4500	\$0 \$0	\$0 \$0	\$0		\$1,050,011	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 2017g 2014 balance in the Alguistment column under 2014. For each Account 1958 sub-account, start Istarting in 2014 when the relevant balances approved for disposition was first transferred into Accouldue should be provided starting from the virtuge year. For any new accounts that have new 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 <sup>9</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	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) <sup>12</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment 12	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$1,050,011	(243,500)		(232,116)	\$574,395	\$0			131,077	\$131,077
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	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				SO	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	\$0				SO	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595	\$0				SO	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance has been audite	d	**					**				*-
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	\$1,050,011 \$1,050,011 \$0	-\$243,500 -\$243,500 \$0	\$0 \$0 \$0	-\$232,116 -\$232,116 \$0	\$574,395 \$574,395 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$131,077 \$131,077 \$0	\$131,077 \$131,077 \$0

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 1959 sub-account, start i 2014 when the relevant balances approved for disposition was first transferred into Accou provided starting from the virtuage year. For an new accounts that have newer 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®	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	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) <sup>12</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment 12	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	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				SO	\$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				SO	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance has been	n audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	1500	\$574,395 \$574,395	\$1,359,059 \$1,359,059	\$89,596 \$89,596	\$0 \$0 \$0	\$1.843.859 \$1.843.859 \$0	\$131,077 \$131,077	-\$5,299 -\$5,299	-\$70,780 -\$70,780	\$0 \$0 \$0	\$196,557
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 1959 sub-account, start i 2014 when the relevant balances approved for disposition was first transferred into Accou provided starting from the virtuage year. For an new accounts that have newer been dispo

						2016					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts											
LV Variance Account	1550	\$0			\$0	\$0	\$0			\$0	\$0
Smart Metering Entity Charge Variance Account	1551	\$0			-\$5,328	-\$5,328	\$0			\$8	\$8
RSVA - Wholesale Market Service Charge <sup>®</sup>	1580	\$0			-\$703,782	-\$703,782	\$0			-\$6,217	-\$6,217
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580				-\$0	-\$0	\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580				\$22,656	\$22,656	\$0			\$530	
RSVA - Retail Transmission Network Charge	1584	\$0			-\$130,671	-\$130,671	\$0			-\$369	
RSVA - Retail Transmission Connection Charge	1586	\$0			-\$79,851	-\$79,851	\$0			-\$656	-\$656
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	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) <sup>7</sup>	1595	\$0			\$1,229	\$1,229	\$0			\$19	\$19
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	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 be	en audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$1,843,859		\$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		\$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

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 1959 sub-account, start i 2014 when the relevant balances approved for disposition was first transferred into Accou provided starting from the virtuage year. For an new accounts that have newer 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 <sup>9</sup>	1580	-\$703,782	(252,997)	(421,336)		-\$535,443	-\$6,217	(4,825)	(4,423)		-\$6,619
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	-\$0	0	0		-\$0	\$0	0	0		\$0
Variance WMS – Sub-account CBR Class B <sup>2</sup>	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) <sup>12</sup>	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	SO	,,			\$0
Not to be disposed of until a year after rate rider has expired and that balance has bee	an 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	
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

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 1959 sub-account, start i 2014 when the relevant balances approved for disposition was first transferred into Accou provided starting from the virtuage year. For an new accounts that have newer been dispo

						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 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 <sup>®</sup>	1580	-\$535,443	-\$22,208	-\$282,446		-\$275,206	-\$6,619	-\$4,320	-\$4,901		-\$6,038
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	-\$0	\$0	\$0		-\$0	\$0	\$0	\$0		\$0
Variance WMS – Sub-account CBR Class B <sup>9</sup>	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) <sup>12</sup>	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) <sup>7</sup>	1595	\$983,879	-\$185,268			\$798,611	-\$0				-\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	-\$0				-\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$8,786	\$56	8.841		SO	\$693	-\$587	106		SO
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	
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

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 1959 sub-account, start i 2014 when the relevant balances approved for disposition was first transferred into Accou provided starting from the virtuage year. For an new accounts that have newer been dispo

			2	2019			Projected Inter	rest on Dec-31-1	8 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	31-18 Adjusted for	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 <sup>9</sup>	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 <sup>9</sup>	1580			-\$0	\$0	\$0		\$0		\$0.00	\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	\$1,453	-\$49	-\$9,362	\$2	-\$210		-\$209		-\$9,570.20	-\$7,956	\$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) <sup>12</sup>	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	Deck to Dispose of Account	\$0.00	\$798,611	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)7	1595			-\$0	\$0			\$0	Deck to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595			\$0	\$0			\$0	Deck to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2015)7	1595			\$0	SO			\$0	Sheck 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	Sheck to Dispose of Account	-\$47.220.07	-\$42,263	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595			\$44,349	\$0			\$0	Deck 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 be					**							
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$504,994	\$3,558		\$184,690	-\$25,172	\$0			-\$960,460.77	\$425,749	
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	Check to Dispose of Account	-\$741,674.20	-\$742,361	-\$302,693

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

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule

### 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 1958, star data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, UVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved for the Adjustment column under 2014. For each Account 1595 (2014, Gast and Batrom the year the sub-account started to accumitate the balance (i.e. the Wintage year). For example, account, start inputing data from the year the sub-account starte to accumitate the balance (i.e. the Wintage year). For any new account, start inputing data from the year the account use approved for disposition was first transferred into Account 1595 (2014, Gast Schule eurrently starts from 2011, if a utility has an Account 1595 with a vintage year). For any new account, start have never been disposed, start inputing data from the year parroved to 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(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 Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508					\$0 \$0					\$0 \$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508				-\$333,102	-\$333,102				\$4,036	
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508					\$0					\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Other Regulatory Assets - Sub-Account - Pension Deferral	1508 1508					\$0 \$0					\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508					\$0 \$0					\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508					\$0 \$0					50
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508					\$0 \$0					50
Other Regulatory Assets - Sub-Account - Dubledrivine Costs & Revenues	1508					\$0 \$0					50
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			so	so so	\$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					-9421,005	-4421,005				-910,910	-910,810
Credits (ITCs)	1592					\$0					\$0
LRAM Variance Account <sup>11</sup>	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 <sup>8</sup>	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0 \$0 \$0 \$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					
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555				\$39,719	\$39,719				\$294	\$294
Smart Meter OM&A Variance <sup>4</sup>	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576										
Autoraliana chandes cher contra balance / Retain combolient											

This continuity schedule must be completed for each account and sub-account that the utirt inputting data from the year in which the GL balance was last disposed. For example, if in the 2017.014 balance in the Adjustment column under 2014. For each Account 1936 sub-account, start inputting diat when the relevant balances approved for disposition was first transferred into Account 1956 (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 Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	-\$333,102	\$16,783			-\$316,319	\$4,036				-\$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 \$0 \$0 \$0 \$0 \$0 \$0 \$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 \$0 \$0 \$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0 \$0				\$0
Deferred Rate Impact Amounts	1574	\$760,467	\$0			\$760,467					\$0
RSVA - One-time Other Deferred Credits	1582	\$0 \$0				\$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	1592										
Credits (ITCs)	1352	\$0				\$0	\$0				\$0
LRAM Variance Account <sup>11</sup>	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 <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>®</sup>	1531	\$0 \$0				\$0	\$0 \$0				\$0
Renewable Generation Connection OM&A Deterral Account Renewable Generation Connection Funding Adder Deferral Account	1532	\$0 \$0				\$0	\$0 \$0				\$0 \$0
Smart Grid Capital Deferral Account	1533	\$0 \$0				\$0	\$0 \$0				\$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534	\$0				\$0	\$0 \$0				\$0 \$0
Smart Grid Funding Adder Deferral Account	1535	\$0 \$0				\$0	\$0 \$0				\$0 \$0
Smart Gild Funding Adder Delenar Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0 \$0				\$0	\$0 \$0				\$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$39,719	\$0			\$39,719	\$294				\$878
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					1
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	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.

This continuity schedule must be completed for each account and sub-account that the util data from the year in which the GL balance was last disposed. For example, if in the 2017 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). The from the vintage year. For any new accounts that have never been disposed, start inputting the other 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 Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508 1508	-\$316,319 \$0	\$51,326		\$264,992	-\$0 \$0	-\$22 \$0			\$3,165	\$0 \$0
Other Regulatory Assets - Sub-Account - Persion Deferral	1508	\$6,412,279	\$0			\$6.412.279	\$0				50
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-\$4,173,517	-\$126,468			-\$4,299,985	\$0 \$0				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$2,518,700	\$0			\$2,518,700	SO				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-\$1,222,134	-\$1,210,536			-\$2,432,669	\$0 \$0				\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0				\$0	\$0				SO
	1508	\$0				\$0	\$0				SO
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				SO
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				SO
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$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
		00.010.411	01.200.017	0100.401	0204.002	02.100.020		00.144	50	00.100	40
PILs and Tax Variance for 2006 and Subsequent Years	1592										
(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	1592										
Credits (ITCs)	1352	\$0				\$0	\$0				\$0
LRAM Variance Account <sup>11</sup>	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 <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0				\$0	SO				
Renewable Generation Connection Funding Adder Deferral Account	1532	\$0				\$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 \$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0				\$0 \$0	\$0				30 \$0
			8000 000	8000							
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$39,719	-\$282,002	-\$238,308		-\$3,975	\$878				\$2,626
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										I
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					1
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	-\$1,385,671	\$350,196		-\$92,979						
Accounting changes officer CGAAP balance + Return Component	1010	-91,303,071	4550,196		-\$52,979	-01,120,403					

This continuity schedule must be completed for each account and sub-account that the util data from the year in which the GL balance was last disposed. For example, if in the 2017 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). The from the vintage year. For any new accounts that have never been disposed, start inputting the other start inputting.

	Г					2016					
	Account Number A		Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	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 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Retail Cost Variance Account - Retail	1508	\$0 \$0				\$0 \$0	\$0 \$0				\$U \$0
Misc. Deferred Debits	1525	\$0 \$0				\$0 \$0	\$0 \$0				\$U \$0
Retail Cost Variance Account - STR	1548	\$0				30 S0	\$0				\$0
Reard-Approved CDM Variance Account	1567	\$0				30 S0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$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	SO	\$0	\$2.398.415	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592										
(excludes sub-account and contra account below)	1002	\$0	\$0			\$0	-\$0	\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592										
Credits (ITCs)		\$0				\$0	\$0				\$0
LRAM Variance Account <sup>11</sup>	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 <sup>8</sup>	1531	\$0				SO	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>®</sup>	1532	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1532	\$0 \$0				\$0 \$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0 \$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				30 S0	\$0				\$0 \$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				SO	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	-\$3 975	\$2,716		\$1,259	30 \$0	\$2.626	-\$16		-\$2.610	\$0
Smart Meter Capital and Recovery Oliset Variance - Sub-Account - Stranded Meter Costs Smart Meter OM&A Variance <sup>4</sup>	1555	-\$3,975 \$0	92,710		φ1,259	\$0 \$0	\$2,626	-\$10		-92,010	\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>											
weter Cost Detertal Account (WIS I Weters)	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	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.

This continuity schedule must be completed for each account and sub-account that the util data from the year in which the GL balance was last disposed. For example, if in the 2017 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). The from the vintage year. For any new accounts that have never been disposed, start inputting the other 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 Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508 1508	\$0 \$0	\$0			\$0 \$0	\$0 \$0				\$0 \$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$6,412,279	\$0			\$6,412,279	\$0 \$0				\$0
Other Regulatory Assets - Sub-Account - Pension Defension Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-\$4,056,880	-\$1,459,687			-\$5,516,567	\$0 \$0				\$0 \$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$2,518,700	\$1,435,087			\$2,518,700	\$0 \$0				30
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-\$2,475,684	-\$74.511			-\$2,550,195	30 S0				\$0 \$0 \$0 \$0 \$0 \$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0	\$443.619			\$443.619	30 S0				50
onerregulatory research babrearine babrearine babrearines	1508	\$0	Q440,010			\$0	SO				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	SO				\$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	SO				\$0 \$0 \$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0			\$0	SO	\$0			\$0
RSVA - One-time	1582	\$0				\$0	SO				\$0
Other Deferred Credits	2425	\$0				\$0	SO				\$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	1592										
(excludes sub-account and contra account below)	1002	\$0	\$0			\$0	-\$0	\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592										
Credits (ITCs)		\$0				\$0	\$0				\$0
LRAM Variance Account <sup>11</sup>	1568	\$0	\$0			\$0	\$0	\$0			\$0
Total including Account 1568		\$2.398.415	-\$1.090.578	\$0	\$0	\$1.307.836	-\$0	SO	so	\$0	-so
		\$2,398,415	-\$1,090,578	\$0	50	\$1,307,836	-\$0	\$0	\$0	\$0	-50
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0				\$0	SO				
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$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 \$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$0				\$0	SO				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0	-\$0			\$0	\$0 \$0				\$0
Smart Meter CMSA Variance <sup>4</sup>	1556	\$0	-90			\$0 \$0	30 \$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					1
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	-\$842.684	\$375,489		-\$92.979	-\$560,173					
Accounting on and o once o or a balance ? Retuin combonent		1042,004	000,400		002,010	\$300,110					

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This continuity schedule must be completed for each account and sub-account that the util data from the year in which the GL balance was last disposed. For example, if in the 2017 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). The from the vintage year. For any new accounts that have never been disposed, start inputting the other 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 Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	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 \$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 \$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 \$0 \$0 \$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$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	SO	\$0	-\$2.509.800	\$0	-\$7.508	\$0	SO	-\$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			30			30	-40	90			-40
Credits (ITCs)	1592	\$0				\$0	\$0				\$0
LRAM Variance Account <sup>11</sup>	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 <sup>8</sup>	1531	\$0				SO	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0				\$0 \$0	\$0				
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0 \$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0 \$0	\$0 \$0				90 60
Smart Grid OM&A Deferral Account	1534	\$0 \$0				\$0 \$0	\$0				\$0 \$0 \$0 \$0 \$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0 \$0	\$0				\$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0 \$0	\$0				\$0
											\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$0				\$0	\$0				
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0	\$0			\$0	\$0	\$0			\$0
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0	\$0				\$0
	4575										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575 1576	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	15/6	-\$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.

This continuity schedule must be completed for each account and sub-account that the util data from the year in which the GL balance was last disposed. For example, if in the 2017 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). The from the vintage year. For any new accounts that have never been disposed, start inputting the other start inputting.

· · · · · · · · · · · · · · · · · · ·					2019		Projected Interest on Dec-31-18 Balances									
Dur Programment Aussies - Burk-Account - Britter Algend Cargins - De Programment Carginal Cargins - De Programment Cargins - De	Account Descriptions		Disposition during 2019 - instructed by	Disposition during 2019 - instructed by	Balances as of Dec 31-18 Adjusted for Dispositions during	Balances as of Dec 31-18 Adjusted for Dispositions	2019 to December 31, 2019 on Dec 31 -18 balance adjusted	January 1, 2020 to April 30, 2020 on Dec 31 -18 balance adjusted for disposition	Total Interest	Total Claim		As of Dec 31-18				
Date Regulary Aster:         Sub-Account Private Calculation and Recovery Service Aster:         Sub-Account Private Aster:         Sub-Account Priv	Group 2 Accounts															
interior         control         Status         Stat	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				\$0 \$0						\$0.00 \$0.00					
Dittle Registant Assets         Sub-Account - Pension Determit         Solid Account - Pension Determit </td <td>Variance - Ontario Clean Energy Benefit Act<sup>3</sup></td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td> <td></td> <td>\$0.00</td> <td>\$0</td>	Variance - Ontario Clean Energy Benefit Act <sup>3</sup>				\$0	\$0			\$0		\$0.00	\$0				
Dhile Regulary Assets - Sub-Account - Preside Expense         1560	Other Regulatory Assets - Sub-Account - Pole Attachment Charges					-\$56	-\$460		-\$516	Deck to Dispose of Account	\$0.00					
Start Product Asses - Sub-Account - Other Product Source - Sub-Account - Other Product Asses - Sub-Account - Other Product																
Ditte Regulator Assets - Sub-Accourt - Other Pace Engingent Barelle Expense         1000         Barelle Super At Accourt - State         500         Diste Super At Accourt - State         State Super At Accourt - State         State Super At Accourt - State         State Super At Accourt - State																
Shife Resultary Assess         Solution         Solutio																
there dots frames Accourt - Real       150 bits       150 bits <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
Verail Conduct         Sol	Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues											\$830,111				
dec. Detain       100       100       90       97,422       918,954       9100       9100       920,615       91000       91000       910000       9100000       9100000000	Datal Cast Visione Assesst Datal									Eleck to Dispose of Account						
beak Cook Universe         S0							540 CO4			Electric to Dispose of Assount		67.450				
band-Apported CMV Values Account         1567         Image: Solution of Control Solution of Contro Solution of Control Solution of Control Solution of Contro Soluti							-\$10,594			Contraction of Account		-\$7,452				
bind Origination Service Construction Service Constructin Service Construction Service Construction Serv																
betweet Amounts         1574         0         0         50         0         50		1572			\$0											
SNA - Concluing       1562       S0	Deferred Rate Impact Amounts					ŝo						SO				
Shire Detail Gradit         So         So <td>RSVA - One-time</td> <td>1582</td> <td></td> <td></td> <td></td> <td>SO</td> <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td>	RSVA - One-time	1582				SO			\$0							
112 and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax       1592       50 <td>Other Deferred Credits</td> <td>2425</td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td> <td>Deck to Dispose of Account</td> <td></td> <td></td>	Other Deferred Credits	2425			\$0	\$0			\$0	Deck to Dispose of Account						
Instruction	Group 2 Sub-Total		\$0	SC	-\$2.509.800	-\$7.508	-\$19.054	\$0	-\$26.561		-\$26.045.37	-\$2.517.307				
Society and contrained contraction for 22008 and Subsequent Years - Sub-Account HSTIOVAT Input Tax         So	PILs and Tax Variance for 2006 and Subsequent Years	4500														
India (ITCa)     1992     \$0     \$	(excludes sub-account and contra account below)	1592			\$0	-\$0			-\$0		\$0.00	\$0				
So     <	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0	\$0			\$0		\$0.00					
So     <																
Reveable Generation Connection OAA Deferral Account <sup>4</sup> 153 152 153 153 153 154 155 155 155 155 155 155 155 155 155	LRAM Variance Account <sup>11</sup>	1568	l		\$473,861	\$17,462	\$19,067		\$36,529		\$510,389.68	\$0				
Serverside Generation Control For March Defamil Account <sup>4</sup> 153         S0         S0         S0         S00         S00           march did Capital Defamil Account         153         S0         S0         S00	Total including Account 1568		\$0	\$0	-\$2,035,938	\$9,954	\$13	\$0	\$9,967		\$484,344.31	-\$2,517,307				
Venewakie Generation Connciton Fundander Deferral Account <sup>4</sup> 153         S0         S0         S0         S00         S00           mart did GAbar Deferral Account         153         S0         S0         S00	Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	,		\$0	\$0			\$0		\$0.00					
Verewake Generation Connection Funding Addr Deferral Account         153         S0         S0 </td <td>Renewable Generation Connection OM&amp;A Deferral Account<sup>8</sup></td> <td>1532</td> <td></td> <td></td> <td></td> <td>SO</td> <td></td> <td></td> <td>\$0</td> <td></td> <td>\$0.00</td> <td></td>	Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532				SO			\$0		\$0.00					
Simult dia Capital Deferral Account     1534     S0     S0     S0     S0     S00       Simult dia Capital Deferral Account     1535     S0     S0     S0     S00       Simult dia Chaptal Deferral Account     1535     S0     S0     S0     S00       Simult dia Chaptal Deferral Account     1535     S0     S0     S0     S00       Simult dia Chaptal Deferral Account     1535     S0     S0     S0     S00       Simult dia Capital and Recovery Offer Viriance - Sub-Account - Capital"     1555     S0     S0     S0     S0       Simult Meter Capital and Recovery Offer Viriance - Sub-Account - Stranded Meter Casis"     155     S0     S0     S0     S0       Simult Meter Capital and Recovery Offer Viriance - Sub-Account - Stranded Meter Casis"     155     S0     S0     S0     S0     S0       Simult Meter Capital and Recovery Offer Viriance - Sub-Account - Stranded Meter Casis"     155     S0     S0     S0     S0       Simult Meter Capital and Recovery Offer Viriance - Sub-Account - Stranded Meter Casis"     155     S0     S0     S0     S0       Simult Meter Capital and Recovery Offer Viriance - Sub-Account - Stranded Meter Casis"     155     S0     S0     S0     S0       Simult Meter Capital and Recovery Offer Viriance - Sub-Account - Stranded Meter Casis"	Renewable Generation Connection Funding Adder Deferral Account															
Sind 1 GMAA Deternal Account       1535       S0       S0       S0       S00       S00         Sind 1 GM GM Addre Deternal Account       1536       S0       S0       S0       S00       S00         Sind 1 GM Capital and Recovery Offere Variance - Sub-Account - Capital*       1555       S0       S0       S0       S00       S00         Sind 1 Meter Capital and Recovery Offere Variance - Sub-Account - Recoveráció       1555       G       S00       S00 <td< td=""><td>Smart Grid Capital Deferral Account</td><td></td><td></td><td></td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td>\$0.00</td><td></td></td<>	Smart Grid Capital Deferral Account				\$0						\$0.00					
Sinant Meter Capital and Recovery Offeet Variance - Sub-Account - Capital + 1555         S0         S0         S0         S00         S00           Sinant Meter Capital and Recovery Offeet Variance - Sub-Account - Recoversion         1555         S0         S0         S0         S00	Smart Grid OM&A Deferral Account				\$0				\$0		\$0.00					
Simult Meter Capital and Recore yOffeet Variance - Sub-Accourt - Recordens <sup>6</sup> 1555         S0         S0 <td>Smart Grid Funding Adder Deferral Account</td> <td></td>	Smart Grid Funding Adder Deferral Account															
Simat Meter Capital and Recovery Offeet Variance - Sub-Account - Stranded Meter Costs <sup>4</sup> 1555         S0         S0         S0         S0         S00						\$0					\$0.00					
Sinart Meter OMBA Variance <sup>4</sup> 1556         S0	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555				\$0					\$0.00					
Weter Cost Defenal Account (MIST Meters) <sup>10</sup> 1557         50         50         50         500         500           FRS-CGAAP Transition P9&E Amounts Balance + Return Component <sup>6</sup> 1575         50         50         50         500	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0	\$0			\$0		\$0.00					
Weter Cost Defensil Account (MIST Meters) <sup>10</sup> 1557         50         \$0         \$0         \$0.0           FRS-CGAAP Transition P9&E Amounts Balance + Return Component <sup>6</sup> 1575         \$0         \$0         \$0.0         \$0.0	Smart Meter OM&A Variance <sup>4</sup>	1556			\$0	\$0			\$0		\$0.00					
the second secon	Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557				\$0										
the second secon	IFRO COMMO Transition DDI F American Delegan - Datum Common and	1575								Deck to Dispose of Account	\$0.00					
	Accounting Changes Under CGAAP Balance + Return Component	1576			-\$245.508					Deck to Dispose of Account	\$0.00	-\$245.508				
	Accounting Granges Under CGAAP balance + Return Component	1010			-9240,508						40.00	-9240,000				

oard

This continuity schedule must be completed for each account and sub-account that the util data from the year in which the GL balance was last disposed. For example, if in the 2017 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). The from the vintage year. For any new accounts that have never been disposed, start inputting the other 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	SO
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	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 1508	\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	\$0 \$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	50 S0
Other Regulatory Assets - Sub-Account - Dubledinville Costs & Revenues	1508	30 S0
Retail Cost Variance Account - Retail	1518	SO
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 Other Deferred Credits	1582	\$0
Other Deferred Credits	2425	\$0
Group 2 Sub-Total		\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592	
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax		-\$0
Pils and Tax variance to 2006 and Subsequent Years - Sub-Account HS (70VA1 input Tax Credits (ITCs)	1592	\$0
LRAM Variance Account <sup>11</sup>	1568	-\$491,323
Total including Account 1568		-\$491,323
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	so
Renewable Generation Connection OM&A Deferral Account <sup>®</sup>	1532	30 S0
Renewable Generation Connection Funding Adder Deferral Account	1532	30 S0
Smart Grid Capital Deferral Account	1534	\$0 \$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 <sup>4</sup>	1555	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	-\$0
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0
	1575	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0 \$0
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	13/0	\$0



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	RRR	Variance vs. 2018 Bala cipal + Inter
RSVA - Wholesale Market Service Charge9	1580	\$	(7,95
	1588	\$	320,17
RSVA - Power (excluding Global Adjustment)12			
RSVA - Power (excluding Global Adjustment)12 RSVA - Global Adjustment 12	1589	\$	(302,69



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

	Account Number	Explanation
RSVA - Wholesale Market Service Charge0	1580	Balance in 2.1.7 filing includes CBR Class B balance which is reported separately in DVA Work Form.
RSVA - Power (axcluding Global Adjustment)12		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		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.

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

			Α	E	В			с	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)	s # of Customer	rs Total Metered kWh <sup>4</sup>	Total Metered <mark>kW</mark> <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4,5</sup>	Metered kW for Non-RPP Customers <sup>4,</sup> 5	Distribution Revenue	Metered <mark>kWh</mark> for Wholesale Market Participants (WMP) <sup>4</sup>		Total Metered kWh <u>less</u> WMP consumption (if applicable)	Total Metered kW <u>less</u> WMP consumption (if applicable)	kWh for Class A Customers that were Class A for the	Between Class A and B		1595 Recovery Share Proportion (2012) <sup>1</sup>	1595 Recovery Share Proportion (2013) <sup>1</sup>	1595 Recovery Share Proportion (2014) <sup>1</sup>	1595 Recovery Share Proportion (2015) <sup>1</sup>	1595 Recovery Share Proportion (2016) <sup>1</sup>	1595 Recovery Share Proportion (2017) <sup>1</sup>	1568 LRAM Variance Account Class Allocation <sup>3</sup> (\$ amounts)	Number of t Customers fo Residential au GS<50 classe
RESIDENTIAL R1 kWh	9,11			4,044,019					103,931,742		-	-	4,044,019					10%	ó	341,324	4
RESIDENTIAL R2 kW	3	7 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%	6	2,344	4
SEASONAL KWh	2,96		i	24,305					5,439,365		-	-	24,305					0%	ó	55,333	3
STREET LIGHTING KWh		595,435	i	595,435					595,435		-		595,435					2%	ó	111,389	9
											-	-	-								4
									-		-	-	-								/
											-		-								/
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									-		-		-								4
					-								-								4
									-		-										4
									-		-		-								4
otal	12.11	10 195.834.529	9 196,64	8 87,746,943	190,270 \$	; -			- 195,834,529	- 196.648	- 71,633,620	- 3.392.199	- 12,721,125	0%	0%	6 0%	6 0%	100%	6 04	% \$ 510,390	
<b>i</b>																			Balance as per Sheet 2 Variance	\$ 510,390 \$ 0	

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

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

<sup>3</sup> Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

<sup>4</sup>Data inputted should equal that reported in RRR 2.1.5.4

<sup>5</sup> 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.

	Г	Amounts from	Allocator	RESIDENTIAL R1	RESIDENTIAL R2	SEASONAL	STREET LIGHTING			
		Sheet 2		RESIDENTIAL RT	RESIDENTIAL RZ	SEASONAL	STREET LIGHTING			
Variance Account	1550	0	kWh	0	0	0	0	0	0	0
art Metering Entity Charge Variance Account	1551	(6,137)	# of Customers	(4,632)		(1,505)				
/A - Wholesale Market Service Charge	1580	(552,366)	kWh	(293,147)	(242,197)	(15,342)	(1,679)	0	0	0
/A - Retail Transmission Network Charge	1584	110,430	kWh	58,606	48,420	3,067	336	0	0	0
VA - Retail Transmission Connection Charge	1586	362,391	kWh	192,325	158,898	10,066	1,102	0	0	0
/A - Power (excluding Global Adjustment)	1588	(76,314)	kWh	(40,501)	(33,462)	(2,120)	(232)	0	0	0
/A - Global Adjustment	1589	(662,317)	Non-RPP kWh	(210,549)	(419,502)	(1,265)	(31,001)	0	0	0
osition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
osition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
osition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
osition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
osition and Recovery/Refund of Regulatory Balances (2016)	1595	(47,220)	%	(4,505)	(41,643)	(66)	(1,006)	0	0	0
osition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
l of Group 1 Accounts (excluding 1589)		(209,216)		(91,854)	(109,983)	(5,900)	(1,480)	0	0	0
r Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
r Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	Ő	kWh	0	0	0	0	0	0	0
er Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	LAAdh			0		0		
overy Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	Ō	0	0	0	0
er Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	0	kWh	0	0	0	0	0	0	0
er Regulatory Assets - Sub-Account - Pension Deferral	1508	0	kWh	0	0	ő	ő	0	0	0
er Regulatory Assets - Sub-Account - Pension Expense Variance	1508	0	kWh	0	ŏ	ő	ő	0	ő	0 0
er Regulatory Assets - Sub-Account - Other Post Employment Benefits Defer	1508	0	kWh	0	0	0	ō	0	0	0
er Regulatory Assets - Sub-Account - Other Post Employment Benefits Exper	1508	0	kWh	0	0	0	0	0	0	0
er Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	0	kWh	0	ō	ő	Ő	ō	ō	0
	1508	0	kWh	0	0	0	0	0	0	0
ail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
c. Deferred Debits	1525	(26.045)	kWh	(13.823)	(11.420)	(723)	(79)	ō	ō	0
ail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
rd-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
a-Ordinary Event Costs	1572	0	kWh	0	ō	ō	ŏ	ō	ō	0
erred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
/A - One-time	1582	0	kWh	0	0	0	ō	0	0	0
er Deferred Credits	2425	0	kWh	0	ŏ	Ő	ő	0	ő	0
al of Group 2 Accounts	2120	(26,045)		(13,823)	(11,420)	(723)	(79)	0	0	0
s and Tax Variance for 2006 and Subsequent Years	1592	0	kWh	0	0	0	0	0	0	0
(excludes sub-account and contra account)	1592	0	KWN	0	0	0	U	0	U	0
s and Tax Variance for 2006 and Subsequent Years -	1592	0	1.3.4.15	0	0	0	0	0	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	U	0	U	0
al of Account 1592		0		0	0	0	0	0	0	0
AM 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 c		510,390								
Va	riance	(0)								
		-		-				-		
newable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
iance WMS - Sub-account CBR Class B (separate rate rider if no Class	1580	(9,437)	kWh	(8,119)	(847)	(425)	(47)	0	0	0
ustomers)	1000	(3,431)	RUTH	(0,113)	(047)	(420)	(47)	ů.	Ŭ	v
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and		419,463		241,794	165,675	11,562	432	0	0	0
Total of Account 1580 and 1588 (not allocated to V		(628,680)		(333,648)	(275,659)	(17,462)	(1,912)	0	0	0
Balance of Account 1589 Allocated to Non-	WMPs	(662,317)	l l	(210,549)	(419,502)	(1,265)	(31,001)	0	0	0
Group 2 Accounts (including 1592.	1522)	(26.045)		(13.823)	(11,420)	(723)	(70)	0	0	0
Group 2 Accounts (Including 1592)	1932)	(26,045)	1	(13,823)	(11,420)	(723)	(79)	U	U	U
CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0		0	0	0
		-		Ŷ	0		0		0	Ÿ
ounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
al Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0

Account 1589 / Number of Customers (\$61.24) 1589/total kwh (\$0.0038)

Please enter the Year the Account 1589 GA Balance was Last Disposed.
--

1

3b

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.)

(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.) 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)? 2a Yes Did you have any customers who transitioned between Class A and (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.) Class B (transition customers) during the period the Account 1580, subaccount CBR Class B balance accumulated (i.e. from year after the balance was last disposed to 2017). 2b Yes Enter the number of transition customers you had during the period the 3a Account 1589 GA balance accumulated. Transition Customers - Non-loss Adjusted Billing Determinants by Customer 2017 Customer Rate Class January to June July to RESIDENTIAL R2 kWh Customer 1 1,706,130 kW 8,382

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

Class A Customers - Billing Determinants by Customer

Class A Customers - bining Determinants by Customer									
Customer	Rate Class		2017	2016					
Customer A1	RESIDENTIAL R2	kWh	71,633,620						
		kW	114,853						

Class A/B

В

	2016						
o December	January to June	July to December					
1,686,069							
8,353							
А							

## Ontario Energy Board

## 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

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

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	В	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	-S	662.317

### Allocation of GA Balances to Class A/B Transition Customers

# OI	Class A/B Transition Customers		1					
Cus	tomer	the Period They Were Class B	Transition Customers During the Period They Were Class B	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016		Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments	
Cus	tomer 1	1,706,130	1,706,130	0	100.00%	-\$ 79,357	-\$ 6,61	3
TOT	AL	1,706,130	1,706,130	0	100.00%	-\$ 79,357	-\$ 6,61	3

2017

2016



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 2016 Last Disposed.

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

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

		Total	2017
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	В	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	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	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			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

Contario Energy Board

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

Disposed.

**RESIDENTIAL R1** RESIDENTIAL R2 SEASONAL STREET LIGHTING

		Total Metered Consumption Min		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated the period CBR Class B balance accumulated			ass A and B during	Metered Consumption for Cu Customers (Total Consumptic Class A and Transition Cu Consumption)	% of total kWh	
		kWh	kW	kWh	kW	kWh	kW	kWh	kW	
		103,931,742	-	0	0	0	0	103,931,742	-	86%
		85,867,987	196,648	71,633,620	114,853	3,392,199	16,735	10,842,169	65,060	9%
		5,439,365	-	0	0	0	0	5,439,365	-	5%
i		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%

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 ins	tructions	-	Allocated Group 1	Rate Rider for
Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance (excluding	Deferral/Variance
(Enter Nate Olasses in cens below)		Customers	1589)	Accounts
RESIDENTIAL R1	kWh	103,931,742	-\$ 99,972	- 0.0010
RESIDENTIAL R2	kW	196,648	-\$ 110,830	- 0.5636
SEASONAL	kWh	5,439,365	-\$ 6,325	- 0.0012
STREET LIGHTING	kWh	595,435	-\$ 1,526	- 0.0026
			\$-	-
			\$-	-
			\$-	-
			\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
Total			-\$ 218,653	

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

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	\$-	-	
RESIDENTIAL R2	kW	196,648	\$-	-	
SEASONAL	kWh	5,439,365	\$-	-	
STREET LIGHTING	kWh	595,435	\$-		
			\$-		
			\$-	-	
			\$-	-	
			\$-	-	
			\$-	-	
			\$-		
			\$-	-	
			\$-	-	
		-	\$-	-	
			\$ -	-	
			\$ -	-	
			\$ -		
			\$ -		
			\$ -		
			\$-		
			\$-		
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. \$/kWh <mark>\$/kW</mark> \$/kWh \$/kWh

\$/kWh <mark>\$/kW</mark> \$/kWh \$/kWh

### 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	accoun	ated Sub- t 1580 CBR 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
			\$	-	-	\$-	
			\$	-	-	s -	
			\$	-	-	\$ -	
		-	\$	-	-	\$ -	
			\$			s -	
		-	\$	-	-	\$ -	
		-	\$	-	-	\$	
		-	s	-	-	s -	
		-	S	-	-	s -	
		-	S	-	-	s -	
		-	S	-	-	s -	
		-	S	-	-	s -	
			ŝ		-	\$ -	1
			ŝ		-	\$ -	1
		-	S	-	-	s -	
			ŝ			s .	1
Total			-\$	9,437			1

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
RESIDENTIAL R2	kWh	8,057,366	-\$ 419,502	- 0.0521
SEASONAL	kWh	24,305	-\$ 1,265	- 0.0521
STREET LIGHTING	kWh	595,435	-\$ 31,001	- 0.0521
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$-	-
			s -	-
			s -	-
			s -	-
			s -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$-	-
			s -	-
			s -	-
			s -	-
Total			-\$ 662.317	

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

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
RESIDENTIAL R2	kW	37	-\$ 11,420	-\$ 308.6532
SEASONAL	# of Customers	2,960	-\$ 723	-\$ 0.0204
STREET LIGHTING	kWh	595,435	-\$ 79	-\$ 0.0001
			\$-	s -
			\$-	s -
			\$-	s -
			\$-	s -
			\$-	s -
			\$-	\$-
			\$-	\$-
			\$-	s -
			\$-	s -
			\$-	s -
			\$-	\$ -
			\$-	s -
			\$-	s -
			\$-	\$-
			\$-	\$-
			\$-	\$ -
Total			-\$ 26.045	

per customer per month \$/kW per customer per month \$/kW h

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			s -	

### 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
RESIDENTIAL R2	kW	196,648	\$ 2,344	0.0030
SEASONAL	kWh	5,439,365	\$ 55,333	0.0025
STREET LIGHTING	kWh	595,435	\$ 111,389	0.0468
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	
			\$-	-
			\$-	-
			\$-	-
Total			\$ 510,390	

\$/kWh <mark>\$/kW</mark> \$/kWh \$/kWh

