



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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General Notes

Notes

 Pale green cells represent input cells.

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

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

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2019 Deferral/Variance Account Workform

Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	1	<p>Complete the DVA continuity schedule.</p> <p>For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the closing 2015 balances in the Adjustments column under 2015.</p> <p>For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year.</p>
		2a	<p>If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2015 balances in the 2017 rate application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell BS13.</p> <p>If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly.</p> <p>If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.</p> <p>If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox.</p> <p>If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider.</p> <p>If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab 6.2a and the rate rider will be calculated in tab 7.</p>
		2b	<p>Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility-specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility-specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.</p>
3. Appendix A	This tab shows the year end balance variances between the continuity schedule	3	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2a. Information in these columns are populated based on data from tab 6
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 6 to 6.2a have been completed.
		6	<p>This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the GA balance accumulated.</p> <p>Under #1, enter the year for which the Account 1589 GA balance was last disposed.</p>
		7	<p>Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated.</p> <p>If no, proceed to #3b in step 9.</p>

6 - Class A Data Consumption	<p>This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).</p>	<p>8</p> <p>9</p>	<p>If yes, #2b and tab 6.1a. will be generated. Proceed to #2b. Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 8. If yes, tab 6.2a. will be generated. Proceed to #3a in step 8.</p> <p>Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. The data in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.</p> <p>Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.</p>
6.1a. - GA Allocation	<p>This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).</p>	10	<p>This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period when the GA balance accumulated.</p> <p>In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.</p>
6.2 - CBR	<p>This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.</p>	11	<p>This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.</p> <p>The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.</p>
6.2a - CBR_B Allocation	<p>This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).</p>	12	<p>This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.</p> <p>In B16 select the year when the balance in CBR Class B was last disposed.</p> <p>In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for either partial or full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.</p>
7 - Calculation of Def-Var RR	<p>This tab calculates all the applicable DVA rate riders.</p>	13	<p>Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .</p>



2019 Deferral/Variance Account Workfo

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

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁹	1580
Variance WMS – Sub-account CBR Class A ⁸	1580
Variance WMS – Sub-account CBR Class B ⁸	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589

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

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted 2014 when the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule provided starting from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(1) during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550					\$0					\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁸	1580					\$0					\$0
Variance WMS – Sub-account CBR Class A ⁸	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584					\$0					\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588					\$0					\$0
RSVA - Global Adjustment ¹²	1589					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595				\$1,050,011	\$1,050,011				\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595					\$0					\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$1,050,011	\$1,050,011	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$1,050,011	\$1,050,011	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment ¹²	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Deferral/Variance Account Workfo

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

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551					\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁸	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁸	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$1,050,011	(243,500)		(232,116)	\$574,395	\$0			131,077	\$131,077
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$1,050,011	-\$243,500	\$0	-\$232,116	\$574,395	\$0	\$0	\$0	\$131,077	\$131,077
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$1,050,011	-\$243,500	\$0	-\$232,116	\$574,395	\$0	\$0	\$0	\$131,077	\$131,077
RSVA - Global Adjustment ¹²	1589	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0

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Deferral/Variance Account Workfo

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

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁸	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁸	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$574,395	(209,948)	(992,596)		\$1,357,043	\$131,077	(0)	131,077		\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	1,568,007	1,082,192		\$486,815	\$0	(5,299)	(201,857)		\$196,557
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$574,395	\$1,358,059	\$89,596	\$0	\$1,843,859	\$131,077	-\$5,299	-\$70,780	\$0	\$196,557
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$574,395	\$1,358,059	\$89,596	\$0	\$1,843,859	\$131,077	-\$5,299	-\$70,780	\$0	\$196,557
RSVA - Global Adjustment ¹²	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Deferral/Variance Account Workfo

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

		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 ⁸	1580	\$0			-\$703,782	-\$703,782	\$0			-\$6,217	-\$6,217
Variance WMS – Sub-account CBR Class A ⁹	1580				-\$0	\$0	\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B ⁹	1580				\$22,656	\$22,656	\$0			\$530	\$530
RSVA - Retail Transmission Network Charge	1584	\$0			-\$130,671	-\$130,671	\$0			-\$369	-\$369
RSVA - Retail Transmission Connection Charge	1586	\$0			-\$79,851	-\$79,851	\$0			-\$656	-\$656
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0			\$814,507	\$814,507	\$0			-\$6,512	-\$6,512
RSVA - Global Adjustment ¹²	1589	\$0			-\$889,186	-\$889,186	\$0			\$16,478	\$16,478
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$1,357,043	(186,756)			\$1,170,287	-\$0				-\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0			\$1,229	\$1,229	\$0			\$19	\$19
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$486,815	8,841	0		\$495,657	\$196,557	5,319			\$201,876
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$1,843,859	-\$177,915	\$0	-\$970,427	\$695,517	\$196,557	\$5,319	\$0	\$3,281	\$205,158
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$1,843,859	-\$177,915	\$0	-\$81,240	\$1,584,703	\$196,557	\$5,319	\$0	-\$13,196	\$188,689
RSVA - Global Adjustment 12	1589	\$0			-\$889,186	-\$889,186	\$0			\$16,478	\$16,478

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

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (C)redit 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 ⁸	1580	-\$703,782	(252,997)	(421,336)		-\$535,443	-\$6,217	(4,825)	(4,423)		-\$6,619
Variance WMS – Sub-account CBR Class A ⁸	1580	\$0	0	0		\$0	\$0	0	0		\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	\$22,666	(1,453)	33,232		-\$12,029	\$530	(42)	441		\$47
RSVA - Retail Transmission Network Charge	1584	-\$130,671	(29,699)	(31,557)		-\$128,813	-\$369	(921)	246		-\$1,537
RSVA - Retail Transmission Connection Charge	1586	-\$79,851	100,271	(71,542)		\$91,962	-\$656	344	(647)		\$334
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$814,507	70,321	(214,964)	(98,149)	\$1,001,643	-\$6,512	6,825	(12,714)		\$13,027
RSVA - Global Adjustment ¹²	1589	-\$899,186	617,443	220,469	(908,589)	-\$1,400,801	\$16,478	(1,186)	17,281		-\$1,989
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$1,170,287	(186,408)			\$983,879	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$1,229	0	1,229		\$0	\$19	(0)	19		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$495,657	(56)	486,815		\$8,786	\$201,876	684	201,868		\$693
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	(227,098)	(189)		-\$226,908	\$0	(19,669)	(202,074)		\$182,405
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$695,517	\$88,183	-\$0	-\$1,006,738	-\$223,038	\$205,158	-\$18,812	\$0	\$0	\$186,345
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$1,584,703	-\$529,261	-\$220,469	-\$98,149	\$1,177,763	\$188,680	-\$17,626	-\$17,281	\$0	\$188,335
RSVA - Global Adjustment 12	1589	-\$899,186	\$617,443	\$220,469	-\$908,589	-\$1,400,801	\$16,478	-\$1,186	\$17,281	\$0	-\$1,989

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

Energy Board

Deferral/Variance Account Workfo

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

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transaction(s) 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 ⁸	1580	-\$535,443	-\$22,208	-\$282,446		-\$275,206	-\$6,619	-\$4,320	-\$4,901		-\$6,038
Variance WMS – Sub-account CBR Class A ⁸	1580	\$0	\$0	\$0		\$0	\$0	\$0	\$0		\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	-\$12,029	\$6,457	\$10,576		\$7,909	\$47	-\$122	-\$28		-\$47
RSVA - Retail Transmission Network Charge	1584	-\$128,813	\$166,147	-\$99,114		\$136,448	-\$1,537	\$1,476	-\$1,706		\$1,645
RSVA - Retail Transmission Connection Charge	1586	\$91,962	\$148,290	-\$8,309		\$248,561	\$334	\$3,052	-\$101		\$3,487
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$1,001,643	\$860,322	\$1,029,471	-\$874,782	-\$42,288	\$13,027	\$4,876	\$17,527		\$376
RSVA - Global Adjustment ¹²	1589	-\$1,400,801	-\$2,393,521	-\$1,109,656	\$2,234,460	-\$450,207	-\$1,869	-\$482	-\$13,009		\$10,538
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$983,679	-\$185,268			\$798,611	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$8,796	\$56	8,841		\$0	\$693	-\$587	106		\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	-\$226,908	\$6,360	0		-\$220,548	\$182,405	-\$4,120	0		\$178,285
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	-\$430,610	(474,959)		\$44,349	\$0	-\$2,140	(2,140)		\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$223,038	-\$1,858,584	-\$949,918	\$1,359,678	\$227,975	\$186,345	-\$2,378	-\$4,281	\$0	\$188,248
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$1,177,763	\$534,937	\$159,737	-\$874,782	\$678,181	\$188,335	-\$1,896	\$8,729	\$0	\$177,710
RSVA - Global Adjustment ¹²	1589	-\$1,400,801	-\$2,393,521	-\$1,109,656	\$2,234,460	-\$450,207	-\$1,869	-\$482	-\$13,009	\$0	\$10,538

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.

Deferral/Variance Account Workfo

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

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.

		2019				Projected Interest on Dec-31-18 Balances				2.1.7 RRR	Variance RRR vs. 2018 Balance (Principal + Interest)
Account Descriptions	Account Number	Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (6)	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31 -18 balance adjusted for disposition during 2019 (6)	Total Interest	Total Claim	As of Dec 31-18	
Group 1 Accounts											
LV Variance Account	1550			\$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 ⁸	1580	\$252,997	\$6,253	-\$528,203	-\$12,291	-\$11,871		-\$24,163	-\$552,365.60	-\$289,200	-\$7,956
Variance WMS – Sub-account CBR Class A ⁹	1580			\$0	\$0	\$0		\$0	\$0.00	\$0	\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	\$1,453	-\$49	\$0	\$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 Adjustments) ¹²	1588	\$27,828	\$4,998	-\$70,116	-\$4,622	-\$1,576		-\$6,198	-\$76,314.20	\$278,263	\$320,175
RSVA - Global Adjustment ¹²	1589	\$291,145	-\$5,801	-\$741,352	\$16,339	-\$16,662		-\$322	-\$741,674.20	-\$742,361	-\$302,693
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595			\$798,611	\$0			<input checked="" type="checkbox"/> Check to Dispose of Account	\$0	\$798,611	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595			\$0	\$0			<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595			\$0	\$0			<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595			\$0	\$0			<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00		-\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595			-\$220,548	\$178,285	-\$4,957		\$173,328	-\$47,220.07	-\$42,263	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595			\$44,349	\$0			<input checked="" type="checkbox"/> Check to Dispose of Account	\$0.00	\$44,349	\$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$504,994	\$3,558	-\$277,019	\$184,690	-\$25,172	\$0	\$159,519	-\$960,460.77	\$425,749	\$9,526
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$213,848	\$9,359	\$464,333	\$168,351	-\$8,510	\$0	\$159,841	-\$218,786.57	\$1,168,110	\$312,219
RSVA - Global Adjustment 12	1589	\$291,145	-\$5,801	-\$741,352	\$16,339	-\$16,662		-\$322	-\$741,674.20	-\$742,361	-\$302,693
<input checked="" type="checkbox"/> Check to Dispose of Account											

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

2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2015 balance in the Opening Principal column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

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

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(1) during 2013	Closing Interest Amounts as of Dec-31-13
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508										
Variance - Ontario Clean Energy Benefit Act ¹	1508				-\$333,102	-\$333,102				\$4,036	\$4,036
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574				\$760,467	\$760,467				\$0	\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$427,365	\$427,365	\$0	\$0	\$0	\$4,036	\$4,036
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				-\$421,669	-\$421,669				-\$18,910	-\$18,910
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
LRAM Variance Account¹¹	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 ⁶	1531					\$0					\$0
Renewable Generation Connection OMSA Deferral Account ⁶	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OMSA Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555				\$39,719	\$39,719				\$294	\$294
Smart Meter OMSA Variance ⁴	1556					\$0					\$0
Meter Cost Deferral Account (MST Meters) ¹⁰	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576										

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

Deferral/Variance Account Workform

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

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508	-\$333,102	\$16,783			-\$316,319	\$4,036	-\$4,058			-\$22
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$0	\$6,412,279			\$6,412,279	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	\$0	-\$4,173,517			-\$4,173,517	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$0	\$2,518,700			\$2,518,700	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	\$0	-\$1,222,134			-\$1,222,134	\$0				\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$760,467	\$0			\$760,467	\$0	\$0			\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$427,365	\$3,552,112	\$0	\$0	\$3,979,477	\$4,036	-\$4,058	\$0	\$0	-\$22
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$421,669				-\$421,669	-\$18,910				-\$18,910
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
LRAM Variance Account¹¹	1568	\$0	\$18,864			\$18,864	\$0	\$0			\$0
Total including Account 1568		\$5,696	\$3,570,975	\$0	\$0	\$3,576,671	-\$14,874	-\$4,058	\$0	\$0	-\$18,932
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMA&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMA&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	\$39,719	\$0			\$39,719	\$294	\$584			\$878
Smart Meter OMA&A Variance ⁹	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁵	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance - Return Component ⁵	1576	\$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.

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility data from the year in which the GL balance was last disposed. For example, if in the 2017 r the Adjustment column under 2014. For each Account 1595 sub-account, start inputting da relevant balances approved for disposition was first transferred into Account 1595 (2014). 1 from the vintage year. For any new accounts that have never been disposed, start inputting

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508	-\$316,319	\$51,326		\$264,992	-\$0	-\$22	-\$3,144		\$3,165	\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$6,412,279	\$0			\$6,412,279	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-\$4,173,517	-\$126,468			-\$4,299,985	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$2,518,700	\$0			\$2,518,700	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-\$1,222,134	-\$1,210,536			-\$2,432,669	\$0				\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$760,467	\$0	\$760,467		\$0	\$0	\$0			\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$3,979,477	-\$1,285,677	\$760,467	\$264,992	\$2,198,325	-\$22	-\$3,144	\$0	\$3,165	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$421,669	\$0	-\$421,669		\$0	-\$18,910	-\$6,199	-\$25,109		-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
LRAM Variance Account¹¹	1568	\$18,864	\$0	\$18,864		\$0	\$0	\$0			\$0
Total including Account 1568		\$3,576,671	-\$1,285,677	\$357,662	\$264,992	\$2,198,325	-\$18,932	-\$9,342	-\$25,109	\$3,165	-\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMA&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMA&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	\$39,719	-\$282,002	-\$238,308		-\$3,975	\$878	\$1,748			\$2,626
Smart Meter OMA&A Variance ⁹	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁵	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance - Return Component ⁵	1576	-\$1,385,671	\$350,196		-\$92,979	-\$1,128,453					\$0

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

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has disposed of during the year. The data from the year in which the GL balance was last disposed. For example, if in the 2017 report the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the vintage year. For any new accounts that have never been disposed, start inputting

		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 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ¹	1508	-\$0	\$0			\$0	\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$6,412,279	\$0			\$6,412,279	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-\$4,299,985	\$243,105			-\$4,056,880	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$2,518,700	\$0			\$2,518,700	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-\$2,432,669	-\$43,015			-\$2,475,684	\$0				\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0			\$0	\$0	\$0			\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$2,198,325	\$200,090	\$0	\$0	\$2,398,415	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0			\$0	-\$0	\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
LRAM Variance Account¹¹	1568	\$0	\$0			\$0	\$0	\$0			\$0
Total including Account 1568		\$2,198,325	\$200,090	\$0	\$0	\$2,398,415	-\$0	\$0	\$0	\$0	-\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMA&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMA&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	-\$3,975	\$2,716		\$1,259	\$0	\$2,626	-\$16		-\$2,610	\$0
Smart Meter OMA&A Variance ⁹	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	-\$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.g. figure and credit balance are to have a negative figure) as per the related OEB decision.

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility data from the year in which the GL balance was last disposed. For example, if in the 2017 r the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data relevant balances approved for disposition was first transferred into Account 1595 (2014). 1 from the vintage year. For any new accounts that have never been disposed, start inputting

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0			\$0	\$0	\$0			\$0
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$6,412,279	\$0			\$6,412,279	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-\$4,056,880	-\$1,459,687			-\$5,516,567	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$2,518,700	\$0			\$2,518,700	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-\$2,475,684	-\$74,511			-\$2,550,195	\$0				\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0	\$443,619			\$443,619	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0			\$0	\$0	\$0			\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$2,398,415	-\$1,090,578	\$0	\$0	\$1,307,836	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0			\$0	-\$0	\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
LRAM Variance Account¹¹	1568	\$0	\$0			\$0	\$0	\$0			\$0
Total including Account 1568		\$2,398,415	-\$1,090,578	\$0	\$0	\$1,307,836	-\$0	\$0	\$0	\$0	-\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMA Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMA Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	\$0	-\$0			\$0	\$0	\$0			\$0
Smart Meter OMA Variance ⁹	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	-\$842,684	\$375,489		-\$92,979	-\$560,173					\$0

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

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility data from the year in which the GL balance was last disposed. For example, if in the 2017 r the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (2014). 1 from the vintage year. For any new accounts that have never been disposed, start inputting

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(2) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(2) during 2018	Closing Interest Amounts as of Dec-31-18
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508	\$0	\$0			\$0	\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	\$0	-\$20,466			-\$20,466	\$0	-\$56			-\$56
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$6,412,279	\$0			\$6,412,279	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	-\$5,516,567	-\$962,735			-\$6,479,302	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$2,518,700	\$0			\$2,518,700	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	-\$2,550,195	-\$3,220,927			-\$5,771,122	\$0				\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$443,619	\$386,492			\$830,111	\$0				\$0
Retail Cost Variance Account - Retail	1508	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1518	\$0				\$0	\$0				\$0
	1525	\$0	\$0			\$0	\$0	-\$7,452			-\$7,452
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0			\$0	\$0	\$0			\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$1,307,836	-\$3,817,636	\$0	\$0	-\$2,509,800	\$0	-\$7,508	\$0	\$0	-\$7,508
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0			\$0	-\$0	\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
LRAM Variance Account ¹¹	1568	\$0	\$0		\$473,861	\$473,861	\$0	\$0		\$17,462	\$17,462
Total including Account 1568		\$1,307,836	-\$3,817,636	\$0	\$473,861	-\$2,035,938	-\$0	-\$7,508	\$0	\$17,462	\$9,954
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMA&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMA&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	\$0	\$0			\$0	\$0	\$0			\$0
Smart Meter OMA&A Variance ⁹	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	-\$560,173	\$407,644		-\$92,979	-\$245,508					\$0

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

Deferral/Variance Account Workform

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

		2019				Projected Interest on Dec-31-18 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (a)	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31 -18 balance adjusted for disposition during 2019 (a)	Total Interest	Total Claim	As of Dec 31-18	
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0			\$0		\$0.00	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0			\$0		\$0.00	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				\$0	\$0					\$0.00	
Variance - Ontario Clean Energy Benefit Act ¹	1508			\$0	\$0					\$0.00	\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508			-\$20,466	-\$56	-\$460		-\$516	Click to Dispose of Account	\$0.00	-\$20,622
Other Regulatory Assets - Sub-Account - Pension Deferral	1508			\$6,412,279	\$0			\$0	Click to Dispose of Account	\$0.00	\$6,412,279
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508			-\$6,479,302	\$0			\$0	Click to Dispose of Account	\$0.00	-\$6,479,302
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508			\$2,518,700	\$0			\$0	Click to Dispose of Account	\$0.00	\$2,518,700
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508			-\$5,771,122	\$0			\$0	Click to Dispose of Account	\$0.00	-\$5,771,122
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508			\$830,111	\$0			\$0	Click to Dispose of Account	\$0.00	\$830,111
	1508			\$0	\$0					\$0.00	
	1518			\$0	\$0					\$0.00	
Retail Cost Variance Account - Retail											
Misc. Deferred Debits	1525			\$0	-\$7,452	-\$18,594		-\$26,045	Click to Dispose of Account	-\$26,045.37	-\$7,452
Retail Cost Variance Account - STR	1548			\$0	\$0			\$0		\$0.00	
Board-Approved CDM Variance Account	1567			\$0	\$0			\$0		\$0.00	
Extra-Ordinary Event Costs	1572			\$0	\$0			\$0		\$0.00	
Deferred Rate Impact Amounts	1574			\$0	\$0			\$0		\$0.00	\$0
RSVA - One-time	1582			\$0	\$0			\$0		\$0.00	
Other Deferred Credits	2425			\$0	\$0			\$0	Click to Dispose of Account	\$0.00	
Group 2 Sub-Total		\$0	\$0	-\$2,509,800	-\$7,508	-\$19,054	\$0	-\$26,561		-\$26,045.37	-\$2,517,307
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	-\$0			-\$0		\$0.00	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0	\$0			\$0		\$0.00	
LRAM Variance Account ¹¹	1568			\$473,861	\$17,462	\$19,067		\$36,529		\$510,389.68	\$0
Total including Account 1568		\$0	\$0	-\$2,035,938	\$9,954	\$13	\$0	\$9,967		\$484,344.31	-\$2,517,307
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0	\$0			\$0		\$0.00	
Renewable Generation Connection OM&A Deferral Account ⁸	1532			\$0	\$0			\$0		\$0.00	
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0			\$0		\$0.00	
Smart Grid Capital Deferral Account	1534			\$0	\$0			\$0		\$0.00	
Smart Grid OM&A Deferral Account	1535			\$0	\$0			\$0		\$0.00	
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0			\$0		\$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555			\$0	\$0			\$0		\$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555			\$0	\$0			\$0		\$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555			\$0	\$0			\$0		\$0.00	
Smart Meter OM&A Variance ⁹	1556			\$0	\$0			\$0		\$0.00	
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557			\$0	\$0			\$0		\$0.00	
IFRS-CGAAP Transition PP&E Amounts Balance - Return Component ⁵	1575			\$0					Click to Dispose of Account	\$0.00	
Accounting Changes Under CGAAP Balance - Return Component ⁵	1576			-\$245,508					Click to Dispose of Account	\$0.00	-\$245,508

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

board

Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance R/R vs. 2019 Balance (Principal + Interest)
Group 2 Accounts		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery		
Variance - Ontario Clean Energy Benefit Act ¹	1508	\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	\$0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	\$0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	\$0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	\$0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	\$0
Retail Cost Variance Account - Retail	1518	\$0
Misc. Deferred Debits	1525	-\$0
Retail Cost Variance Account - STR	1548	\$0
Board-Approved CDM Variance Account	1567	\$0
Extra-Ordinary Event Costs	1572	\$0
Deferred Rate Impact Amounts	1574	-\$0
RSVA - One-time	1582	\$0
Other Deferred Credits	2425	\$0
Group 2 Sub-Total		\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0
LRAM Variance Account¹¹	1568	-\$491,323
Total including Account 1568		-\$491,323
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0
Smart Grid Capital Deferral Account	1534	\$0
Smart Grid OM&A Deferral Account	1535	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁹	1555	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁹	1555	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555	\$0
Smart Meter OM&A Variance ⁹	1556	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0

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



Ontario Energy Board

2019 Deferral/Variance Account Workform

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

Account Descriptions		Account Number	Variance RRR vs. 2018 Balance (Principal + Interest)
3	RSVA - Wholesale Market Service Charge ⁹	1580	\$ (7,955.99)
6	RSVA - Power (excluding Global Adjustment) ¹²	1588	\$ 320,174.96
7	RSVA - Global Adjustment ¹²	1589	\$ (302,692.59)
49	LRAM Variance Account ¹¹	1568	\$ (491,322.89)

Energy Board

2019 Deferral/Variance
Account Workform

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

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

2019 Deferral/Variance Account Workform

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

[illegible]

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

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

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

⁴Data inputted should equal that reported in RRR 2.1.5.4

⁶ 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.

2019 Deferral/Variance Account Workform

1551 formula input in cell F6:

=D6*(4. Billing Determinants'D21/('4. Billing Determinants'D23/('4. Billing Determinants'D21+4. Billing Determinants'D23))

1551 formula input in cell H6:

		Amounts from Sheet 2	Allocator	RESIDENTIAL R1	RESIDENTIAL R2	SEASONAL	STREET LIGHTING			
LV Variance Account	1550	0	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(6,137)	# of Customers	(4,632)		(1,505)				
RSVA - Wholesale Market Service Charge	1580	(552,366)	kWh	(293,147)	(242,197)	(15,342)	(1,679)	0	0	0
RSVA - Retail Transmission Network Charge	1584	110,430	kWh	59,606	48,420	3,067	336	0	0	0
RSVA - Retail Transmission Connection Charge	1586	362,391	kWh	192,325	158,898	10,066	1,102	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(76,314)	kWh	(40,501)	(33,462)	(2,120)	(232)	0	0	0
RSVA - Global Adjustment	1589	(662,317)	Non-RPP kWh	(210,549)	(419,502)	(1,265)	(31,001)	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	(47,220)	%	(4,505)	(41,643)	(66)	(1,006)	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(209,216)		(91,854)	(109,983)	(5,900)	(1,480)	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Deferral	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Expense Variance	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Deferral	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other Post Employment Benefits Expense	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Dubreuilville Costs & Revenues	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	(26,045)	kWh	(13,823)	(11,420)	(723)	(79)	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		(26,045)		(13,823)	(11,420)	(723)	(79)	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	510,390		341,324	2,344	55,333	111,389	0	0	0
(Account 1568 - total amount allocated to classes)		510,390								
Variance		(0)								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(9,437)	kWh	(8,119)	(847)	(425)	(47)	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		419,463		241,794	165,675	11,562	432	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(628,680)		(333,648)	(275,659)	(17,462)	(1,912)	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		(662,317)		(210,549)	(419,502)	(1,265)	(31,001)	0	0	0
Group 2 Accounts (including 1592, 1532)		(26,045)		(13,823)	(11,420)	(723)	(79)	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		(\$61.24)								
1589/total kwh		(\$0.0038)								

1

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

2016

(e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, enter 2016.)

2a

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2017)?

Yes

(e.g. If you received approval to dispose the GA account balance as at December 31, 2016, the period the GA accumulated would be 2017.)

2b

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from year after the balance was last disposed to 2017).

Yes

(e.g. If the CBR Class B balance was last disposed as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

3a

Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

1

Transition Customers - Non-loss Adjusted Billing Determinants by Customer						
Customer	Rate Class		2017		2016	
			January to June	July to December	January to June	July to December
Customer 1	RESIDENTIAL R2					
		kWh	1,706,130	1,686,069		
		kW	8,382	8,353		
		Class A/B	B	A		

3b

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

1

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

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 calculate 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 prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2016

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

		Total	2017	2016
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	15,945,574	15,945,574	
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	1,706,130	1,706,130	-
Transition Customers' Portion of Total Consumption	C=B/A	10.70%		

Allocation of Total GA Balance \$

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

Allocation of GA Balances to Class A/B Transition Customers

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



Ontario Energy Board

2019 Deferral/Variance Account Workform

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

Please enter the Year the Account 1580 CBR Class B was Last Disposed.

2016

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

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

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

Allocation of Total CBR Class B Balance \$

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

Allocation of CBR Class B Balances to Transition Customers

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

2019 Deferral/Variance Account Workform

The Year the Account 1580 CBR Class B was Last Disposed.

2016

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

[illegible]

12

1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions

\$/kW/h
\$/kW
 \$/kW/h
 \$/kW/h

1580 and 1588

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

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.

1580, Sub-account CBR Class B

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

Balance of Account 1589 Allocated to Non-WMPs

\$/kW/h
\$/kW/h
\$/kW/h
\$/kW/h

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

per customer per month
\$/kW
per customer per month
\$/kWh

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	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
(Enter Rate Classes In cells below)				
RESIDENTIAL R1	-	\$ -	-	-
RESIDENTIAL R2	-	\$ -	-	-
SEASONAL	-	\$ -	-	-
STREET LIGHTING	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
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	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
	-	\$ -	-	-
Total		\$ -		

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

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months)

48

Rate Class	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
(Enter Rate Classes in cells below)				
RESIDENTIAL R1	kWh	103,931,742	\$ 341,324	0.0008
RESIDENTIAL R2	kW	196,648	\$ 2,344	0.0630
SEASONAL	kWh	5,439,365	\$ 55,333	0.0025
STREET LIGHTING	kWh	595,435	\$ 111,389	0.0468
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 510,390	

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