Exhibit 9:

Deferral & Variance Account

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9.1 Overview

ENWIN has included in this Cost of Service ("COS") Application, a request for approval for disposition of Group 1, Group 2 and Other Deferral and Variance Account ("DVAs") balances as at December 31, 2018 and the forecasted interest through December 31, 2019. ENWIN is requesting disposition of Account 1575 IFRS-CGAAP Transition PP&E Amounts which include projected balances to December 31, 2019 plus a return on rate base in accordance with the Filing Requirements. ENWIN has projected additional amounts to be added to this account for the 2019 Bridge Year. ENWIN has followed the Board's guidance in the Accounting Procedures Handbook and FAQ's ("APH") for recording amounts in the deferral and variance accounts. Such guidance also includes the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("EDDVAR Report").

Section 2.9.3 of the Filing Requirements states, when describing disposition of deferral and variance accounts, that applicants must "Provide a statement that the balances proposed for disposition before forecasted interest are consistent with the most current audited financial statements and provide explanations for any variances." At the time of filings this Application, no audit opinion of ENWIN's DVAs was available. As such, the DVA balances are considered draft at this time. ENWIN will provide the OEB with the audit opinion related to its DVAs as soon as it is available.

Table 9-1, below details the balances in each of the deferral and variance accounts, and sub-accounts proposed for disposition. ENWIN confirms that it has used the DVAs in the same manner described in the APH, and the account balances in Table 9-1 reconcile with the December 31, 2018 USoA trial balance that will be submitted with Section 2.1.7 of ENWIN's 2018 Electricity Reporting and Record-keeping ("RRR") filing, due on April 30, 2019, with the exception of the Accounts described in Section 9.2.2 Explanation of Variances to RRR Filing 2.1.7. ENWIN has not made any adjustments to the deferral and variance accounts that were previously approved by the OEB on a final basis.

ENWIN's Audited Financial Statements are presented under IFRS and not modified IFRS. ENWIN converted to IFRS in 2012 with an effective date of January 1, 2011. At that time, IFRS 14 *Regulatory Deferral Accounts* was not released and as a result ENWIN is not able to record regulatory assets and liabilities within the Audited IFRS Financial Statements. Based on that fact, ENWIN has a separate audit performed on the regulatory asset and liabilities however a full set of financial statements under IFRS 14 is not published. Due to this situation, ENWIN has differences noted within the 2.1.13 RRR filings between the regulatory asset and liability balances and the audited financial statements. The regulatory balances presented within this Exhibit and throughout this Application are subject to this separate audit. At the time of submission, the regulatory asset and liability audit was still in progress. The final audit report will be submitted once the audit has concluded.

ENWIN has provided a continuity schedule of the Group 1, Group 2 and Other DVAs in the live Excel format model named "2019 Deferral/Variance Account Work form" ("EDDVAR model"). Please be advised that ENWIN utilized the latest version of the EDDVAR model available, as the 2020 EDDVAR model was not available at the time of filing this Application.

A breakdown of energy sales and cost of power expense balances, reconciled to the RRR for the year ended December 31, 2017 is provided in Table 9-3.

The forecasted interest on principal balances of the DVAs is calculated using the Board's prescribed

quarterly rates as per Table 9-4 in this Exhibit. Interest has been computed up to December 31, 2019. As the Board has issued a prescribed interest rate for up to the second quarter of 2019 only (2.18%), as of the date of this filing, ENWIN has applied this rate to the end of 2019.

ENWIN will continue or discontinue using the Group 2 and Other variance accounts on a go-forward basis as outlined in Section 9.5 of this Exhibit.

ENWIN confirms that the IESO Global Adjustment Charge is pro-rated into the Regulated Price Plan ("RPP") and Non-RPP portions.

9.2 Account Balances

Table 9-1 summarizes: (i) the principle account balances in each of the deferral and variance accounts, and sub-accounts proposed for disposition; and (ii) interest on the deferral and variance accounts up to December 31, 2019. Interest has been computed to December 31, 2019 to align to the proposed effective date for disposition commencing January 1, 2020.

Group 1 Accounts	Account #	Principal Balance	Interest Balance	Total
Smart Metering Entity Charge Variance Account	1551	$ (87,849)	$ (3,095)	$ (90,944)
RSVA - Wholesale Market Service Charge	1580	$ (314,550)	$ (58,947)	$ (373,497)
Variance WMS – Sub-account CBR Class B	1580	$ (43,724)	$ (2,517)	$ (46,241)
RSVA - Retail Transmission Network Charge	1584	$ 875,749	$ 34,662	$ 910,411
RSVA - Retail Transmission Connection Charge	1586	$ 906,678	$ 32,239	$ 938,917
RSVA - Power (excluding Global Adjustment)	1588	$ (351,118)	$ (14,337)	$ (365,455)
RSVA - Global Adjustment	1589	$ (1,950,175)	$ (54,600)	$ (2,004,775)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	$ -	$ (291,330)	$ (291,330)
Subtotal		**$ (964,989)**	**$ (357,925)**	**$ (1,322,914)**

Group 2 and Other Accounts	Account #	Principal Balance	Interest Balance	Total
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ 60,490	$ 8,739	$ 69,229
Other Regulatory Assets - Sub-Account - Other	1508	$ 900,000	$ 77,507	$ 977,507
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	$ (58,345)	$ (1,464)	$ (59,809)
Retail Cost Variance Account - Retail	1518	$ 290,616	$ 28,840	$ 319,456
Pension and OPEB forecast accrual vs actual cash payments differential	1522	$ -	$ (42,801)	$ (42,801)
Retail Cost Variance Account - STR	1548	$ (28,470)	$ (3,530)	$ (32,000)
Deferred Rate Impact Amounts	1574	$ 271,151	$ 51,435	$ 322,586
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra ac	1592	$ (337,346)	$ (77,434)	$ (414,780)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax C	1592	$ (3,902,465)	$ (293,237)	$ (4,195,702)
LRAM Variance Account	1568	$ 2,610,859	$ 161,123	$ 2,771,982
Smart Grid Capital Deferral Account	1534	$ 52,562	$ 2,523	$ 55,085
Smart Grid OM&A Deferral Account	1535	$ 360,282	$ 34,037	$ 394,319
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$ (24,141,061)	$ (7,263,563)	$ (31,404,624)
Subtotal		**$ (23,921,727)**	**$ (7,317,825)**	**$ (31,239,552)**
GRAND TOTAL		**$ (24,886,716)**	**$ (7,675,750)**	**$ (32,562,466)**

TABLE 9-1: Deferral and Variance Account Balances for Disposition

9.2.1 Reconciliation of Account Balances

Table 9-2 reconciles the deferral and variance account balances from the 2018 RRR filing 2.1.7, to be

filed by April 30, 2019, with the Continuity schedule contained in the EDDVAR model filed with this Application. An explanation for the variances is also provided.

Group 1 Accounts	Account #	Principal Balance as at Dec 31, 2018	Carrying Charges to Dec 31, 2018	Balance	As per RRR 2.1.7 December 31, 2018	Variance
Smart Metering Entity Charge Variance Account	1551	$ (92,185)	$ (1,198)	$ (93,383)	$ (93,383)	$ -
RSVA - Wholesale Market Service Charge	1580	$ (2,698,989)	$ (75,634)	$ (2,774,623)	$ (2,834,709)	$ (60,086)
Variance WMS – Sub-account CBR Class B	1580	$ (60,640)	$ 554	$ (60,086)	$ (60,086)	$ -
RSVA - Retail Transmission Network Charge	1584	$ 1,562,175	$ 22,182	$ 1,584,357	$ 1,584,357	$ -
RSVA - Retail Transmission Connection Charge	1586	$ 1,140,048	$ 15,238	$ 1,155,286	$ 1,155,286	$ -
RSVA - Power (excluding Global Adjustment)	1588	$ (388,811)	$ (57,285)	$ (446,096)	$ (446,096)	$ -
RSVA - Global Adjustment	1589	$ (1,130,465)	$ 58,544	$ (1,071,921)	$ (1,071,921)	$ -
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	$ -	$ (291,330)	$ (291,330)	$ (291,330)	
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	$ 132,513	$ 34,929	$ 167,442	$ 167,442	$ -
Subtotal		**$ (1,536,354)**	**$ (294,000)**	**$ (1,830,354)**	**$ (1,890,440)**	**$ (60,086)**

Group 2 and Other Accounts	Account #	Principal Balance as at Dec 31, 2018	Carrying Charges to Dec 31, 2018	Balance	As per RRR 2.1.7 December 31, 2018	Variance
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ 60,490	$ 7,379	$ 67,869	$ 67,869	$ -
Other Regulatory Assets - Sub-Account - Other	1508	$ 900,000	$ 57,280	$ 957,280	$ 957,280	$ -
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	$ (58,345)	$ (152)	$ (58,497)	$ (58,497)	$ -
Retail Cost Variance Account - Retail	1518	$ 290,616	$ 22,308	$ 312,924	$ 312,924	$ -
Pension and OPEB forecast accrual vs actual cash payments differential	1522	$ -	$ (14,541)	$ (14,541)	$ -	$ 14,541
Retail Cost Variance Account - STR	1548	$ (28,470)	$ (2,890)	$ (31,360)	$ (31,360)	$ -
Deferred Rate Impact Amounts	1574	$ 271,151	$ 45,340	$ 316,491	$ 316,491	$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra ac	1592	$ (337,346)	$ (69,852)	$ (407,198)	$ (407,198)	$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax C	1592	$ (3,902,465)	$ (205,529)	$ (4,107,994)	$ -	$ 4,107,994
LRAM Variance Account	1568	$ 2,613,285	$ 103,079	$ 2,716,364	$ 2,716,364	$ -
Smart Grid Capital Deferral Account	1534	$ 52,562	$ 1,342	$ 53,904	$ 53,904	$ -
Smart Grid OM&A Deferral Account	1535	$ 360,282	$ 25,939	$ 386,221	$ 386,221	$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	$ 472,491	$ 15,818	$ 488,309	$ 488,309	$ -
Meter Cost Deferral Account (MIST Meters)	1557	$ 653,782	$ 4,308	$ 658,090	$ 658,090	$ -
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$ (21,594,606)		$ (21,594,606)	$ (21,594,606)	$ -
Subtotal		**$ (20,246,573)**	**$ (10,171)**	**$ (20,256,744)**	**$ (16,134,209)**	**$ 4,122,535**
GRAND TOTAL		**$ (21,782,927)**	**$ (304,171)**	**$ (22,087,098)**	**$ (18,024,649)**	**$ 4,062,449**

TABLE 9-2: Reconciliation of DVA Account Balances to RRR Filing.

9.2.2 Explanation of Variances to 2.1.7 RRR Balances

RSVA – Wholesale Market Service Charge (1580)

The variance between what was reported in the RRR versus the 2018 Balance (Principal + Interest) for Account 1580, RSVA – Wholesale Market Service Charge, is showing an expected variance of ($60,086). This matches the sub-account balance 1580, Variance WMS – Sub-account CBR Class B, 2.1.7 RRR balance of ($60,086).

Pension and OPEB forecast accrual vs actual cash payments differential (1522)

In accordance with "Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs" (EB-2015-0040) issued September 14, 2017, distributors must track any asymmetrical variances that may exist with respect to OPEB and pension costs. ENWIN does not have any differences as identified within the Report with respect to pension costs as ENWIN is an OMERS employer and is calculating pension expenses on a cash basis. OPEB costs however are recorded by ENWIN on an accrual basis and there is a difference between the actual cash payments made compared to the last Board approved pension amount. As a result, ENWIN calculated the difference between the cash paid and the 2009 Board approved OPEB expense and calculated interest using the CWIP interest rate until January 1, 2020. Interest was recorded in 2019 for the period 2018 – 2019.

PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) (1592)

In accordance with Article 220 of the APH, "Effective on July 1, 2010, distributors shall record the incremental ITC they receive on distribution revenue requirement items that were previously subject to PST and become subject to HST. Tracking of these amounts will continue in this deferral account until the effective date of distributors' next cost of service rate order. 50 per cent of the confirmed balance in this account shall be returnable to the ratepayers."

The variance amount of $4,107,994 represents ½ of the total OVAT amount. Accounting treatment reflects contra account, which in turn nets total OVAT to zero.

IFRS-CGAAP Transition PP&E Amounts (Account 1575)

As part of this Application, ENWIN is seeking disposition of its Account 1575 IFRS- CGAAP Transition PP&E Amounts of $31,404,624, which represents the projected balance to December 31, 2019 plus a return on rate base. ENWIN has projected additional amounts to be added to this account for the 2019 Bridge Year. The balance as at December 31, 2018 reported in the RRR filing represents the amounts accumulated to December 31, 2018. Details with respect to Account 1575 are provided in Section 9.2.5.

9.2.3 Energy Sales and Cost of Power

The sale of energy is a flow through revenue and the cost of power is a flow through expense. Energy sales and the cost of power expense by component are presented in Table 9-3 as reported in the USoA within the RRR filing 2.1.7 for the year ended December 31, 2017. ENWIN has no profit or loss resulting from the flow through of energy revenues and expenses.

Energy Sales

Account No.	Account Description	2017 Actual
4006	Residential Energy Sales	(54,617,498)
4010	Commercial Energy Sales	(17,840,461)
4015	Industrial Energy Sales	(5,276,113)
4020	Energy Sales to Large Users	(662,331)
4025	Street Lighting Energy Sales	(86,502)
4030	Sentinel Lighting Energy Sales	(68,656)
4035	General Energy Sales	(137,328,394)
4062	Billed WMS	(11,312,792)
4066	Billed NW	(16,194,986)
4068	Billed CN	(10,018,199)
4076	Billed Smart Metering Entity Charge	(817,193)
Total Energy Sales per Audited Financial Statem		**-$ 254,223,124**
Balance per Board Filing RRR 2.1.13 Commodity		**-$ 250,390,291**

Cost of Power

Account No.	Account Description	2017 Actual
4705	Power Purchased	108,462,598
4707	Other power supply expenses - Charg	106,656,503
4708	Charges - WMS	8,911,438
4714	Charges - NW	16,881,412
4716	Charges - CN	10,251,568
4730	Rural Rate Assistance Expense	-
4751	Charges - Smart Metering Entity Char	812,857
Cost of Power before Adjustments Noted Below		**$ 251,976,375**
Add (Deduct):		
	Regulatory Asset Disposition Activity	3,445,336
Total Cost of Power per Audited Financial Statem		**$ 255,421,711**
Balance per Board Filing RRR 2.1.13 Commodity		**$ 250,390,291**
	(Gain) / Loss	**$ 1,198,587**

TABLE 9-3: Energy Revenue and Cost of Power Expenses.

9.2.4 Carrying Charges

ENWIN has used the rates established by the Board when calculating carrying charges on the DVA balances. Table 9-4 shows the Board's prescribed interest rates starting from Q1, 2016 onward. Interest is calculated monthly based on the opening monthly principal balances.

In accordance with the filing requirements, the most recent posted interest rate (2.18% for Q2 of 2019) has been used to forecast carrying charges to December 31, 2019. The interest component for DVA balances is included in the principal balance for each account.

Year	Quarter	Prescribed Interest Rate (%)
2019	Q2	2.18
	Q1	2.45
2018	Q4	2.17
	Q3	1.89
	Q2	1.89
	Q1	1.50
2017	Q4	1.50
	Q3	1.10
	Q2	1.10
	Q1	1.10
2016	Q4	1.10
	Q3	1.10
	Q2	1.10
	Q1	1.10

TABLE 9-4: OEB Prescribed Interest Rates.

9.2.5 Account 1575, IFRS-CGAAP Transitional PP&E Amounts

This account is used to record property, plant & equipment ("PP&E") differences arising as a result of accounting policy changes made on the transition from previous Canadian GAAP ("CGAAP") to modified IFRS. There were three items that impacted the conversion from CGAAP to IFRS. First, under IFRS, retirement of assets must be recorded each year, whereas under CGAAP, no such adjustment was required for rate setting purposes. Second, the useful lives of PP&E changed and componentization was required under IFRS which resulted in many assets having a longer useful life under IFRS compared to CGAAP and that resulted in lower depreciation under IFRS and higher net book values. The third change between IFRS and CGAAP was the overhead or burden rates changed. Under IFRS more restrictive principles applied resulting in less overhead costs being allowed to be capitalized which resulted in higher operating costs and lower capitalized assets. All of these changes were applied on a prospective basis, beginning in 2012, the transition year. This 1575 account therefore, represents the cumulative impacts from all of the IFRS changes compared to CGAAP since the transition to IFRS for ENWIN for the years thereafter.

The balance included in Account 1575 represents the total impact of the IFRS conversion from the 2012 transition year, up to an including the 2019 Bridge Year, totaling $24,141,061.

Table 9-5, which is the Board's Appendix 2-EA Account 1575–IFRS-CGAAP Transitional PP&E Amounts, provides the computation of the balance of in Account 1575. ENWIN is seeking disposition of the balance of $31,404,624 as of December 31, 2019, comprised of the principle difference of $24,141,061 plus the return on rate base of $7,263,563.

Please refer to Exhibit 2, Attachment 2-B, for the Fixed Asset Continuity Schedules under MIFRS (OEB Appendix 2-BA).

ENWIN confirms that no carrying charges are applied to the balance in the account. Filing Guidelines

indicate that a rate of return component (i.e. weighted average cost of capital) is to be applied to the balance of Account 1575. Accordingly ENWIN has applied its proposed Weighted Average Cost of Capital ("WACC") of 6.02% for the purpose of determining the disposition amount proposed for Account 1575. ENWIN will update the WACC value used in this calculation to reflect future cost of capital parameters issued by the Board prior to the issuance of the Board's decision for this application. ENWIN is proposing disposition of this balance over a period of five (5) years.

	2011	2012	2013	2014	2015	2016	2017	2018	2019 Bridge Year	2020 Rebasing Year
Reporting Basis	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast
	$	$	$	$	$	$	$	$	$	
PP&E Values under CGAAP										
Opening net PP&E - Note 1	179,295,701	176,254,689	174,929,663	173,054,149	191,207,789	195,208,433	196,803,074	194,588,325	192,653,937	
Net Additions - Note 4	10,378,061	13,676,738	11,820,684	36,299,516	20,656,341	18,701,286	15,425,838	15,858,377	22,738,363	
Net Depreciation (amounts should be negative) - Note 4	(13,419,073)	(15,001,764)	(13,696,198)	(18,145,876)	(16,655,697)	(17,106,644)	(17,640,587)	(17,792,765)	(16,658,887)	
Closing net PP&E (1)	176,254,689	174,929,663	173,054,149	191,207,789	195,208,433	196,803,074	194,588,325	192,653,937	198,733,413	
PP&E Values under MIFRS (Starts from 2014, the transition year)										
Opening net PP&E - Note 1	179,295,701	179,636,724	182,701,205	183,423,199	203,842,666	209,777,579	213,743,585	213,809,164	214,572,728	
Net Additions - Note 4	10,260,981	11,592,871	9,631,583	33,774,430	17,671,696	16,334,278	13,213,067	14,524,363	21,081,038	
Net Depreciation (amounts should be negative) - Note 4	(9,919,958)	(8,528,390)	(8,909,589)	(13,354,962)	(11,736,783)	(12,368,273)	(13,147,489)	(13,760,799)	(12,779,291)	
Closing net PP&E (2)	179,636,724	182,701,205	183,423,199	203,842,666	209,777,579	213,743,585	213,809,164	214,572,728	222,874,475	
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP	-3,382,035	-7,771,542	-10,369,050	-12,634,877	-14,569,147	-16,940,511	-19,220,839	-21,918,791	-24,141,061	

Effect on Deferral and Variance Account Rate Riders			
Closing balance in Account 1575	- 24,141,061	**WACC**	6.02%
Return on Rate Base Associated with Account 1575 balance at WACC - Note 2	- 7,263,563	**# of years of rate rider disposition period**	5
Amount included in Deferral and Variance Account Rate Rider Calculation	- 31,404,624		

TABLE 9-5: Appendix 2-EA Account 1575 IFRS-CGAAP Transitional PP&E Amounts

9.2.6 One-Time Incremental IFRS Costs (Account 1508 Other Regulatory Assets – Sub Account Deferred IFRS Transition Costs)

ENWIN is requesting final recovery of the balance in sub-account 1508 in the amount of $69,229 with respect to one-time incremental IFRS transition costs. ENWIN completed its conversion to IFRS in 2012.

Table 9-6 One-Time Incremental IFRS Transition Costs (Board Appendix 2-YA), provides a summary of the costs incurred by ENWIN. All costs were incurred in 2009 and 2010.

ENWIN confirms the following: (i) there are no one-time administrative incremental IFRS transition costs embedded in the proposed 2020 revenue requirement; and (ii) no capital costs or ongoing IFRS compliance costs are recorded in this account. The impacts arising from adopting accounting policy changes are recorded in Accounts 1575.

This account will not be continued following its disposal because the balance will be cleared and the issue that gave rise to the establishment of the sub-account has been concluded.

The following provides details with respect to the various costs incurred:

Professional Accounting Fees: ENWIN worked closely with KPMG LLP to determine and implement the most efficient transition to IFRS and to ensure that the accounting policy choices were in accordance with IFRS.

The proposed rate riders related to the accounts previously explained with respect to the Transition to Modified IFRS, are as provided in Section 9.3 Disposition of Deferral and Variance Accounts.

Nature of One-Time Incremental IFRS Transition Costs [1]	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Carrying Charges To December 31, 2018	Forecasted Costs 2019 [3]	Forecasted Costs 2020 [3]	Carrying Charges January 1, 2019 to December 31, 2019 or April 30, 2020 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees	$ 53,400	$ 7,090	$ 7,379			$ 1,360	$ 69,229	KPMG assisted ENWIN with the major decisions that were made for the transition to IFRS and outlined action plans and next steps in preparation for the transition to IFRS.
Professional legal fees							$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS							$ -	
Associated staff training and development costs							$ -	
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) [2]							$ -	
							$ -	
Insert description of additional item(s) and new rows if needed.							$ -	
Total	$ 53,400	$ 7,090	$ 7,379		$ -		$ 69,229	

TABLE 9-6: One-Time Incremental IFRS Transition Costs.

9.3 Disposition of Deferral and Variance Accounts

9.3.1 Overview

As of the time of filing, the Group 1 and Group 2 balances were still being audited and therefore the submitted numbers are draft. ENWIN intends to file the audited balances once they become available.

ENWIN is requesting a net disposition of $32,562,466 to be refunded to customers, based on the deferral and variance accounts summarized in Table 9-1 above, and as further detailed in this Exhibit. ENWIN is requesting disposition of all Group 1, Group 2 and Other Accounts, in accordance with the Report of the Board which states that at the time of rebasing, all account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline.

ENWIN is proposing disposition of its DVA balances over a one (1) year period, with the exception of Account 1575, which ENWIN is proposing a disposition period for this balance over a five (5) year period.

Please refer to Section 9.2.2 with respect to an explanation of the variances between the accounts proposed for disposition and the reconciliation to the December 31, 2018 RRR Filing. With the exception of Accounts 1522, 1575 and 1592, as explained in this Exhibit, ENWIN confirms that there are no accounts in which there is a variance of greater than 5% between the amounts proposed for disposition, before forecasted interest, and the amounts reported in ENWIN's RRR filing for each year.

Details with respect to the claim for Account 1568 – LRAM Variance Account, can be found in Exhibit 4, Section 4.16, Conservation and Demand Management.

Table 9-7 below provides a continuity schedule of the Deferral and Variance Accounts proposed for disposition.

Group 1 Accounts	Account #	Principal Balance as at Dec 31, 2018	Carrying Charges to Dec 31, 2018	Principal Disposition during 2019 instructed by Board	Interest Disposition during 2019 instructed by Board	Projected carrying charges to Dec 31, 2019	Total Disposition in 2020
Smart Metering Entity Charge Variance Account	1551	$ (92,185)	$ (1,197)	$ 4,336	$ 174	$ (2,072)	$ (90,944)
RSVA - Wholesale Market Service Charge	1580	$ (2,698,989)	$ (75,634)	$ 2,384,439	$ 77,347	$ (60,660)	$ (373,497)
Variance WMS – Sub-account CBR Class B	1580	$ (60,640)	$ 554	$ 16,916	$ (1,708)	$ (1,363)	$ (46,241)
RSVA - Retail Transmission Network Charge	1584	$ 1,562,175	$ 22,182	$ (686,426)	$ (22,630)	$ 35,110	$ 910,411
RSVA - Retail Transmission Connection Charge	1586	$ 1,140,048	$ 15,239	$ (233,369)	$ (8,622)	$ 25,621	$ 938,917
RSVA - Power (excluding Global Adjustment)	1588	$ (388,811)	$ (57,285)	$ 37,693	$ 51,686	$ (8,738)	$ (365,455)
RSVA - Global Adjustment	1589	$ (1,130,465)	$ 58,544	$ (819,710)	$ (87,736)	$ (25,408)	$ (2,004,775)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	$ -	$ (291,330)	$ -	$ -	$ -	$ (291,330)
Subtotal Group 1		**$ (1,668,867)**	**$ (328,927)**	**$ 703,879**	**$ 8,511**	**$ (37,510)**	**$ (1,322,914)**

Group 2 and Other Accounts	Account #	Principal Balance as at Dec 31, 2018	Carrying Charges to Dec 31, 2018	Principal Disposition during 2019 instructed by Board	Interest Disposition during 2019 instructed by Board	Projected carrying charges to Dec 31, 2019	Total Disposition in 2020
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ 60,490	$ 7,379	$ -	$ -	$ 1,360	$ 69,229
Other Regulatory Assets - Sub-Account - Other	1508	$ 900,000	$ 57,280	$ -	$ -	$ 20,227	$ 977,507
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	$ (58,345)	$ (153)	$ -	$ -	$ (1,311)	$ (59,809)
Retail Cost Variance Account - Retail	1518	$ 290,616	$ 22,308	$ -	$ -	$ 6,532	$ 319,456
Pension and OPEB forecast accrual vs actual cash payments differential	1522	$ -	$ (14,541)			$ (28,260)	$ (42,801)
Retail Cost Variance Account - STR	1548	$ (28,470)	$ (2,890)	$ -	$ -	$ (640)	$ (32,000)
Deferred Rate Impact Amounts	1574	$ 271,151	$ 45,341	$ -	$ -	$ 6,094	$ 322,586
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra ac	1592	$ (337,346)	$ (69,852)	$ -	$ -	$ (7,582)	$ (414,780)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax (	1592	$ (3,902,465)	$ (205,528)	$ -	$ -	$ (87,709)	$ (4,195,702)
LRAM Variance Account	1568	$ 2,610,859	$ -	$ -	$ -	$ 161,123	$ 2,771,982
Smart Grid Capital Deferral Account	1534	$ 52,562	$ 1,342	$ -	$ -	$ 1,181	$ 55,085
Smart Grid OM&A Deferral Account	1535	$ 360,282	$ 25,940	$ -	$ -	$ 8,097	$ 394,319
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$ (21,918,791)	$ -	$ -	$ -		($31,404,624)
Subtotal Group 2 and Other Accounts		**$ (21,699,457)**	**$ (133,374)**	**$ -**	**$ -**	**$ 79,112**	**$ (31,239,552)**
GRAND TOTAL		**$ (23,368,324)**	**$ (462,301)**	**$ 703,879**	**$ 8,511**	**$ 41,602**	**$ (32,562,466)**

TABLE 9-7: Continuity Schedule of Proposed DVA Disposition.

9.3.2 Group One Account Analysis

ENWIN last disposed of Group 1 account balances in its 2019 IRM Rate Application (EB-2018-0029). The Board's Filing Requirements specify that the continuity schedule should show the balance details from the last disposition. Accordingly, ENWIN has entered the 2018 continuity data into Tab 2a. of the EDDVAR Model.

Group 1 Accounts	Account #	Principal Balance	Interest Balance	Total
Smart Metering Entity Charge Variance Account	1551	$ (87,849)	$ (3,095)	$ (90,944)
RSVA - Wholesale Market Service Charge	1580	$ (314,550)	$ (58,947)	$ (373,497)
Variance WMS – Sub-account CBR Class B	1580	$ (43,724)	$ (2,517)	$ (46,241)
RSVA - Retail Transmission Network Charge	1584	$ 875,749	$ 34,662	$ 910,411
RSVA - Retail Transmission Connection Charge	1586	$ 906,678	$ 32,239	$ 938,917
RSVA - Power (excluding Global Adjustment)	1588	$ (351,118)	$ (14,337)	$ (365,455)
RSVA - Global Adjustment	1589	$ (1,950,175)	$ (54,600)	$ (2,004,775)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	$ -	$ (291,330)	$ (291,330)
Group 1 Total		**$ (964,989)**	**$ (357,925)**	**$ (1,322,914)**

TABLE 9-8: Summary of Group 1 Variance Accounts

The following sections provide details of the Group 1 accounts utilized by ENWIN and the respective disposition requests. In all cases, ENWIN uses the accrual method to record transactions and applies the Board prescribed interest rates to calculate the carrying charges to December 31, 2019.

9.3.3 Account 1551: Smart Metering Entity ("SME")

This account is used to record the difference between the Smart Meter Entity amounts billed to ENWIN customers and the charges paid to the IESO.

ENWIN requests disposition of Account 1551 for the amount of ($90,944) to be refunded to customers, including interest to December 31, 2019.

9.3.4 Account 1580: RSVA – Wholesale Market Services

This account is used to record the difference between the amounts charged by the IESO for wholesale market services and the amount billed to ENWIN customers using the Board Approved rates.
ENWIN requests disposition of Account 1580 for the amount of ($419,738) which includes the CBDR Class B amount of ($46,241), to be refunded to customers, including interest to December 31, 2019.

Capacity Based Demand Response ("CBDR")
In May 2015, the IESO introduced a new wholesale market service charge to recover costs associated with contracted demand response providers active in the wholesale energy market. The program was previously known as Capacity Based Demand Response and is now known as Capacity Based Recovery ("CBR"). The Applicant has followed the Board's Accounting Guidance issued on July 25, 2016, entitled Capacity Based Recovery (the "Accounting Guidance") for the calculation of the 2018 CBR balances and proposed disposition.

CBDR – Class A
In accordance with the Accounting Guidance, the Class A CBR charges are allocated fully to Class A customers' bills each month. Accordingly, there is no Class A CBR balance to dispose of in this Application.

CBDR – Class B
In accordance with section 2.9.3 of the Filing Requirements since the Allocated Account 1580 sub-account CBR Class B amount results in a volumetric rate rider that rounds to zero at the fourth decimal place in one or more rate classes, the entire CBR Class B amount ($46,241) has been transferred into Account 1580 WMS control account to be disposed through the general purpose Group 1 DVA rate riders. The general purpose Group 1 DVA rate riders are inclusive of the Class A transition customers, therefore no usage has been allotted to Class A transition customers on Tab 6.2a CBR B Allocation sheet in the EDDVAR model.

From Tab 2a. of the EDDVAR model, the Variance between what was reported in the RRR versus the 2018 Balance (Principal + Interest) for Account 1580, RSVA – Wholesale Market Service Charge, is showing an expected variance of ($60,086). This matches the sub-account balance 1580, Variance WMS – Sub-account CBR Class B, 2.1.7 RRR balance of (60,086).

9.3.5 Account 1584: RSVA – Retail Transmission Network

This account is used to record the difference of the amounts paid to the IESO for transmission network services, and the amount billed to ENWIN customers using the OEB-approved Retail Transmission Rate for network services.

ENWIN requests disposition of Account 1584 for the amount of $910,411 as a collection from customers, including interest to December 31, 2019.

9.3.6 Account 1586: RSVA – Retail Transmission Connection

This account is used to record the difference between retail transmission charges paid to the IESO for transmission connection services, and the amount billed to customers using the OEB-approved Retail Transmission Rate for connection services.

ENWIN requests disposition of Account 1586 for the amount of $938,917 as a collection from customers, including interest to December 31, 2019.

9.3.7 Account 1588: RSVA – Power

This account is used to record the difference between the amount paid to the IESO for electricity and the amount billed to ENWIN customers for electricity.

ENWIN requests disposition of Account 1588 for the amount of ($365,455) to be refunded to customers, including interest to December 31, 2019.

9.3.8 Account 1589: RSVA – Global Adjustment

This account is used to record the difference between the amounts billed to Non-RPP customers and the global adjustment charged on the IESO settlement invoice for Non-RPP customers.

ENWIN requests disposition of Account 1589 for the amount of ($2,004,775) to be refunded to Non-RPP customers, including interest to December 31, 2019. In accordance with section 2.9.3.1 of the Filing Requirements, ENWIN has completed the GA Analysis Work form, reconciled to within the 1% threshold, and filed it in live MS Excel format with this Application. A copy of the work form is also attached at Attachment 9-D of this Exhibit.

ENWIN confirms that it pro-rates the IESO Global Adjustment charge into RPP and non-RPP portions.

9.3.9 Account 1595 (2017): RSVA – Disposition and Recovery of Regulatory Balances

This account includes the regulatory asset or liability balances authorized by the Board for recovery in rates or payments/credits made to customers. Separate sub-accounts are maintained for expenses, interest, and recovery amounts for each Board-approved recovery.

The amount requested for disposition below relates to residual balances from rate riders that concluded in 2018. ENWIN uses the accrual method. The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account.

ENWIN requests disposition of Account 1595 (2017) for the amount of ($291,330) to be refunded to customers, including interest to December 31, 2019. In accordance with Appendix A: Application of Recoveries in Account 1595 of the Filing Requirements, ENWIN has completed the 1595 Analysis Work form, reconciled to within the +/- 10% threshold, and filed it in live MS Excel format with this Application. A copy of the work form is also attached at Attachment 9-E of this Exhibit.
As indicated in the Additional Notes and Comments field of the 1595 Analysis Work form, the total Residual Balances of $152k does not agree with ending balance in the Deferral and Variance continuity due to the allocation in 2018 of USoA account 1563 residual carrying charge balance of $139k.

In accordance with the Ontario Energy Board Accounting Procedures Handbook Frequently Asked Questions, dated July 2012, at answer #6, the Board indicated:

"The accounting treatment for the approved disposition of Account 1562 balance using Alternative #3 is illustrated below through an example that cites a scenario based on simplified assumptions. It shows the journal entries to record the clearance of the approved balance in Account 1562 and the recoveries that draw down the balance in Account 1563. The monthly journal entries continue each month until the rate rider ceases in April 2013. At the end of the recovery period, any residual balance in Account 1563 should be nullified through an adjusting entry to Account 1563 and an offsetting entry recorded in Account 1595. In effect, the residual (over/under collection) amount is recorded in Account 1595, which should be brought forward for Board review in a rate application."

In ENWIN's 2012 rate proceeding (EB-2011-0165), the Board approved a three-year recovery period to dispose of ENWIN's Account 1562 balance which ended April 30, 2015. In 2018, the residual balance in account 1563 was nullified and an offsetting entry was made to Account 1595.

9.4 Group Two and Other Account Analysis

The following sections provide details of each Group Two account and the amounts requested for disposition. ENWIN has entered continuity data into Tab 2b. of the EDDVAR model.

The total disposition amount for the Group 2 DVAs and Other accounts is ($31,239,552), as summarized in Table 9-9.

Group 2 and Other Accounts	Account #	Principal Balance	Interest Balance	Total
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ 60,490	$ 8,739	$ 69,229
Other Regulatory Assets - Sub-Account - Other	1508	$ 900,000	$ 77,507	$ 977,507
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	$ (58,345)	$ (1,464)	$ (59,809)
Retail Cost Variance Account - Retail	1518	$ 290,616	$ 28,840	$ 319,456
Pension and OPEB forecast accrual vs actual cash payments differential	1522	$ -	$ (42,801)	$ (42,801)
Retail Cost Variance Account - STR	1548	$ (28,470)	$ (3,530)	$ (32,000)
Deferred Rate Impact Amounts	1574	$ 271,151	$ 51,435	$ 322,586
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra ac	1592	$ (337,346)	$ (77,434)	$ (414,780)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax (	1592	$ (3,902,465)	$ (293,237)	$ (4,195,702)
LRAM Variance Account	1568	$ 2,610,859	$ 161,123	$ 2,771,982
Smart Grid Capital Deferral Account	1534	$ 52,562	$ 2,523	$ 55,085
Smart Grid OM&A Deferral Account	1535	$ 360,282	$ 34,037	$ 394,319
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$ (24,141,061)	$ (7,263,563)	$ (31,404,624)
Group 2 Total		**$ (23,921,727)**	**$ (7,317,825)**	**$ (31,239,552)**

TABLE 9-9: Summary of Group 2 and Other DVAs for Disposition

9.4.1 Account 1508: Other Regulatory Assets

ENWIN has three sub-accounts that comprise the total in account 1508. This Application includes a request for disposition of these balances through the proposed rate rider.

- Sub-account – Deferred IFRS Transition Costs. Please refer to Section 9.2.6.
- Subaccount – Other
- Subaccount – Pole Attachment Revenue Variance

ENWIN requests disposition of Account 1508 for the amount of $986,927 as a collection from customers, including interest to December 31, 2019.

IFRS TRANSITION COSTS

In accordance with the Board's Accounting Procedures Handbook, ENWIN has utilized this subaccount to record one-time administrative incremental IFRS transition costs, which are not already approved and included for recovery in distribution rates. ENWIN has not previously applied to the Board for approval to include any IFRS transition costs in distribution rates.

ENWIN has detailed its one-time distribution Incremental IFRS Transition Costs in Section 9.2.6 of this Exhibit, which is consistent with the Board's Appendix 2-YA and included in Attachment 9-B. ENWIN has completed its conversion to IFRS as of January 1, 2012. Accordingly, no additional costs are projected in 2020. ENWIN has included $69,229 within the 1508 balance for these costs.

OTHER

In accordance with the ENWIN's 2009 Decision and Order (EB-2008-0227), ENWIN was allowed to retain external experts to facilitate stakeholder involvement to further ENWIN's productivity initiatives.

"…the Parties have agreed to the establishment of a new deferral account to be called the

"Productivity Initiatives Deferral Account" to enable EWU to retain external experts and to facilitate stakeholder involvement to further EWU's productivity initiatives. The Parties propose that this account be a subaccount of 1508 "Other Regulatory Assets". The account would include expenditures of up to $100,000 per year paid to external persons, including both experts and stakeholders, to assist in developing or assessing productivity initiatives. Internal costs associated with such initiatives are included in the Base Revenue Requirement. Disposition of the Productivity Initiatives Deferral Account would be reviewed in EWU's next rebasing rate case."

ENWIN has included $977,507 in productivity initiative costs within the 1508 balance

OEB COST ASSESSMENT VARIANCE

The Board issued guidance on February 9, 2016 and April 1, 2016 permitting the use of Account 1508 Other Regulatory Assessments, Sub-Account OEB Cost Assessment Variance to record any material differences between OEB cost assessments currently built into rates and cost assessments that will result from the application of the new Cost Assessment Model ("CAM").

ENWIN has not deemed the variance to be material and therefore has not included these costs within the 1508 balance.

POLE ATTACHMENT REVENUE VARIANCE

In accordance with EB-2015-0304, and the Board's letter dated July 20, 2018 regarding Accounting Guidance on Wireline Pole Attachment Charges, effective September 1, 2018, distributors were to record excess revenues collected as a result of differences between the newly approved pole attachment rate and the previous amount included in the last Board approved Cost of Service. ENWIN has recorded the excess amount collected and ($59,809) has been included in the 1508 balance.

9.4.2 Account 1518: RCVA Retail

This account is used to record the difference between revenues derived from established Retailer agreements, distributor-consolidated billings and, although not applicable for ENWIN, Retailer consolidated billings, and the incremental expenses incurred to administer and process Retailer transactions and Service Agreements.

As this account has exceeded the materiality threshold of $250,000 established in this Application, a detailed schedule identifying all revenue and expenses listed by USoA account number that are incorporated into the variances is provided. ENWIN has followed Article 490, Retail Services and Settlement Variances of the APH for account 1518.

		Income and Expenses for Providing Retail Services											
1518-Retail Cost Variance Account - Retail													Principle
Account	Account Description	O/B	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Balance
4082	Retail Service Revenue	(1,860,392)	(140,608)	(126,400)	(104,087)	(77,010)	(64,021)	(48,473)	(52,484)	(46,556)	(39,071)	(33,400)	
5615	Billing - EBT Hub Service fee		53,575	42,275	33,867	24,606	20,186	17,753	15,926	14,058	11,419	9,537	
5615	Billing - Retail Service Labour		144,520	128,198	96,170	76,089	71,221	59,526	54,763	44,624	35,722	36,083	
5630	Retailer portion of CIS support		-	-	-	-	-	6,818	7,896	6,638	5,546	5,712	
	Total Expenses	1,860,392	198,095	170,473	130,036	100,694	91,406	84,096	78,585	65,319	52,687	51,333	
1518	Retail Cost Variance Account - Retail	-	57,487	44,073	25,949	23,685	27,386	35,623	26,101	18,763	13,616	17,933	290,616
1548-Retail Cost Variance Account - STR													Principle
Account	Account Description	O/B	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Balance
4084	Retail STR Revenue	(4,073)	(2,151)	(8,260)	(3,673)	(2,877)	(1,724)	(1,639)	(1,539)	(1,298)	(753)	(484)	(28,470)

TABLE 9-10: Income and Expenses for Providing Retail Services

ENWIN requests disposition of Account 1518 for the amount of $319,456 as a collection from customers, including interest to December 31, 2019.

9.4.3 Account 1522: Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential variance account

In accordance with the OEB Report "Regulatory Treatment of Pension and Other Post-Retirement Benefits (OPEBs) Costs" (EB-2015-0040) distributors were required to capture differences between the amounts previously approved in the last Cost of Service against 2018 activity. In the case of pensions, ENWIN is an OMERS employer and therefore records pension expenses on a cash basis which for purposes of this report does not require additional variance accounting. ENWIN does however record OPEB costs on an accrual basis and the actual amount of cash payments made toward these activities was less than the 2009 Cost of Service approved amounts for OPEB. Based on that difference, ENWIN has calculated carrying charges using the published CWIP interest rates and has recorded a liability for the 2018 balances carried forward to January 1, 2020.

ENWIN is requesting disposition of ($42,801) for Account 1522 in this Application.

9.4.4 Account 1534: Smart Grid Capital Deferral Account

This capital deferral account is used to record Investments related to smart grid demonstration projects. This account is also used to record the cost of smart grid investments that are undertaken as part of a project to accommodate renewable generation.

ENWIN requests disposition of Account 1534 for the amount of $55,085 as a collection from customers, including interest to December 31, 2019.

9.4.5 Account 1535: Smart Grid OM&A Deferral Account

This operating deferral account is used to record operating, maintenance, amortization and administrative expenses directly related to the following smart grid development activities:

- smart grid demonstration projects;
- smart grid studies and planning exercises; and
- smart grid education and training.

This includes expenses associated with preparing the smart grid portion of a "GEA Plan".

ENWIN requests disposition of Account 1535 for the amount of $394,319 as a collection from customers, including interest to December 31, 2019.

9.4.6 Account 1548: RCVA Service

This account is used to record the difference between revenues derived from Service Transaction Request services (request fees, processing fees, information request fees, default fees, and other fees) and the incremental expenses incurred to administer and process Service Transaction Requests.

ENWIN has followed Article 490, Retail Services and Settlement Variances of the APH for account 1548. ENWIN requests disposition of Account 1548 for the amount of ($32,000) as a refund to customers, including interest to December 31, 2019.

9.4.7 Account 1555: Smart Meter Capital – Stranded Meter Costs

ENWIN filed a stand-alone application in 2017 (EB-2017-0132) for the recovery of costs related to stranded conventional meters and for recovery of incremental revenue requirement related to smart meter implementation.

ENWIN is not requesting disposition of Account 1555 in this Application.

9.4.8 Account 1557: Meter Cost Deferral Account – MIST Meters

This account is used to record the costs to install new "Meters inside the Settlement Timeframe" or "MIST" meters for general service customers with a monthly demand greater than 50kW in order to comply with the OEB's requirements and amendments to the Distribution System Code (EB-2013-0311). The OEB's deadline to complete the transition to MIST meters is August 21, 2020.

ENWIN is not requesting disposition of Account 1557 in this Application.

9.4.9 Account 1568: LRAMVA

This account includes the lost revenue adjustment mechanism ("LRAM") variances in relation to the conservation and demand management ("CDM") programs or activities undertaken by ENWIN in accordance with OEB prescribed requirements.

The amount requested for recovery in this application includes lost revenue that is attributable to the 2017-2018 program implementation years, as well as, the savings that persist from the 2011-2016 programs years in 2017-2018. Also included in this application are the applicable carrying charges up to December 31, 2019. For clarity, only the carrying charges for the 2017-2018 implementation years have been included. All carrying charges were calculated using simple interest applied to the monthly opening principle balance using the prescribed interest rates approved by the Board.

Details with respect to the claim for Account 1568 – LRAM Variance Account, can be found in Exhibit 4, Section 4.16, Conservation and Demand Management.

ENWIN requests disposition of Account 1568 for the amount of $2,771,982 as a collection from customers, including interest to December 31, 2019.

9.4.10 Account 1574: Deferred Rate Impact Amounts

This account is used to record amounts equal to rate impacts associated with market-based rate of return or other costs that the Board has authorized or directed to be recorded and deferred to future periods.

In ENWIN's last Cost of Service application (EB-2008-0227), ENWIN requested and received approval to dispose of deferred rate impacts related to ENWIN's rate order (EB-2007-0522), dated January 31, 2008. The account was used to record the notional revenues that would have flowed to ENWIN for the period of September 14, 2007 to January 31, 2008 as a result of ENWIN's rate order for 2007 having an effective date of September 14, 2007 but an implementation date of February 1, 2008.
ENWIN requests disposition of Account 1574 for the amount of $322,586 as a collection from customers, including interest to December 31, 2019 which represents the residual balance in this account.

9.4.11 Account 1575: IFRS – CGAAP Transitional PP&E Amounts

Please refer to Section 9.2.5 for details with respect to Accounts 1575.

ENWIN requests disposition of Account 1575 for the amount of ($31,404,624) as a refund to customers, including the weighted average cost of capital (WACC) over a five year disposition period, to December 31, 2024.

9.4.12 Account 1592: PILs and HST Variances

ENWIN utilizes two sub accounts for PILS and HST Savings. The following provides details of the amounts requested.

PILS

ENWIN requests disposition of Account 1592, related to PILs for the amount of ($414,780) to be refunded to customers, including interest to December 31, 2019.

HST Savings

The Board directed electricity distributors to record in the deferral account 1592 (PILs and Tax

Variances for 2006 and subsequent years, Sub-account HST/OVAT ITCs), beginning July 1, 2010, for the incremental ITCs received on distribution revenue requirement items that were previously subject to PST and became subject to HST. Board policy stated that 50% of the savings are to be shared with the customers.

ENWIN has complied with this requirement and requests disposition of Account 1592 (PILs and Tax Variances for 2006 and subsequent years, Sub-account HST/OVAT ITCs) for the amount of ($4,195,702) to be refunded to customers, including interest to December 31, 2019. In order to supply the EDDVAR model with the correct amounts to be disposed, the contra account information was removed and the amounts that had not been disposed of previous were divided in half. This will assign half of the HST savings to customers, as intended, resulting in the correct requested amount for disposition.

The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account, as well as the related contra sub-account. ENWIN confirms that only 50% of the 1592 principle and interest balance has been recorded in the EDDVAR Continuity Schedule.

9.5 Account Status

9.5.1 Establishment of new Deferral Account for Gains on Sale of Property Related to the Company's Site Consolidation Plan

ENWIN requests a new deferral account 1508 Other Regulatory Asset – Sub-account Gain on Sale of Property ("SCP Gains Deferral Account"), in relation to the recording of the one-time gain on sale of the land and building at 787 Ouellette Avenue, Windsor, Ontario.

The request for this new deferral account is contingent upon the Board's acceptance of ENWIN's facilities business plan as set out in Exhibit 2, Attachment 2-A Distribution System Plan, Appendix C – Facilities Business Plan.

ENWIN owns and is currently operating out of two main facilities, both located within the City of Windsor. The Rhodes Drive Operations Centre serves as an Operations and Engineering facility (the "Rhodes Drive Operations Centre" or "RDOC"), and the second location is an administrative facility housing Information Technology, Call Centre, Billing and Collections, Finance, Human Resources, Regulatory, Executive and Communications (the "Ouellette Facility"). In an effort to find productive and efficient ways to serve customers, ENWIN identified that a site consolidation would benefit ratepayers by reducing operating costs of one site while also allowing for improved operational efficiencies and ensuring the appropriate service levels to customers. Several options were considered including new construction, leasing space or even staying with the two facilities but it was determined that the most efficient option was to sell the Ouellette Facility and renovate the RDOC to accommodate all of the ENWIN staff into one location. For clarity, the disposition of the Ouellette Facility will result in a one-time gain on sale of the property as the proceeds of the sale will be in excess of the carrying value of the Ouellette Facility. A portion of that gain is proposed to be returned to the customers of ENWIN.

The Board's Filing Requirements indicate that in the event an applicant seeks an accounting order to establish a new deferral/variance account, the eligibility criteria must be met, including causation,

materiality and prudence.

Causation: The amount determined to be included in this new deferral account is outside of the base upon which rates were derived. Appendix 2-H Other Operating Revenue in this Application has an estimate of $576,062 recorded in Account 4355 in 2020 from the gain from this sale. For the purposes of ENWIN's revenue requirement calculation, referencing ENWIN's Revenue Requirement Work Form ("RRWF"), ENWIN has removed the estimated amount (of the gain on the sale of property) from the Other Income and Deductions component of Other Revenue for the purposes of calculating Total Revenue Offsets, and the Base Revenue Requirement.

Materiality: The estimated amount of $576,062 exceeds the materiality threshold of $250,000 as shown in Exhibit 4, Section 4.1.2 Materiality Threshold page 11 of 643. In addition, the amount has a significant influence on the operation of ENWIN and as such is being returned directly to customers and is not recorded as miscellaneous or other revenue in the normal course of operations.

Prudence: The nature of this one-time revenue gain was based on a plan that is outlined in Exhibit 2, Attachment 2-A Distribution System Plan, Appendix C, Facilities Business Plan and represents the best option for the benefit of all customers.

9.5.1.1 Deferral Account for Gains on Sale of Property Related to the Company's Site Consolidation Plan – Draft Accounting Order

ENWIN is requesting that the Net Gain ("Net Gain" is defined as the Actual Gain on the sale of the property, minus the water proportion, with the remainder shared 50% to the shareholder and 50% to the ratepayer) on sale of the Ouellette Facility be recorded in a new deferral account. The Actual Gain on the sale of the property is defined as the proceeds from the sale of the land and building, minus the closing costs, minus the net book value.

Carrying charges will apply to the opening balances in the account (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance accounts.

At a later date, ENWIN will apply to dispose of the balances in this account to ratepayers.

ENWIN will establish the following deferral accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account
- Account 1508, Other Regulatory Assets, Subaccount SCP Gains Deferral Account Carrying Charges

9.5.2 Continuation of Accounts

GROUP ONE ACCOUNTS

ENWIN plans to continue to the utilize Group One accounts currently used, as per the APH.

The accounts are as follows:

- Account 1551: Smart Metering Entity;
- Account 1580: RSVA Wholesale Market Service (Sub-Account CBR Class A/ Class B);

- Account 1584: RSVA Retail Transmission Network;
- Account 1586: RSVA Retail Transmission Connection;
- Account 1588: RSVA Power;
- Account 1589: RSVA Global Adjustment; and
- Account 1595: Disposition of Regulatory Balances.

GROUP TWO ACCOUNTS

ENWIN plans to continue to the utilize Group Two accounts currently available. The accounts are as follows:

- Account 1508, Sub-Account OEB Cost Assessment Variance;
- Account 1508 – Other;
- Account 1522: Pension and OPEB Forecast Accrual versus Actual Cash Payment Differential variance account;
- Account 1534: Smart Grid Capital Deferral Account;
- Account 1535: Smart Grid OM&A Deferral Account:
- Account 1557: Meter Cost Deferral Account (MIST Meters); and
- Account 1568: LRAMVA.

9.5.3 Discontinuation of Accounts

ENWIN proposed the discontinuation of the following accounts:

- Account 1508, Subaccount One Time IFRS Transition Costs – Upon disposition this sub-account will no longer be required;
- Account 1508 – Pole Attachment Revenue Variance;
- Account 1518: RCVA Retail – as per the Board's accounting order in EB-2015-0304, upon rebasing, the RCVA will no longer be used;
- Account 1548: RCVA STR - as per the Board's accounting order in EB-2015-0304, upon rebasing, the RCVA will no longer be used;
- Account 1555: Smart Meter Capital and Recovery Offset – Upon expiry of the rate riders, this account will no longer be required;
- Account 1574: Deferred Rate Impact Amounts – Upon disposition this account will no longer be required;
- Account 1575: IFRS – CGAAP Transitional PP&E Amounts- Upon disposition this account will no longer be required; and
- Account 1592: HST Savings – upon disposition this account will no longer be required.

9.6 Calculation of Rate Riders

9.6.1 Billing Determinants Used

For the calculation of proposed rate riders, ENWIN has utilized the billing determinants arising from the 2020 Load Forecast inclusive of CDM Adjustments, as presented in Table 9-11 below. For more details regarding the 2020 Load Forecast and billing determinants please see Exhibit 3.

Line No	Rate Class	Customer/ Connections	Total kWh	Total kW
1	Residential	80,293	555,916,913	-
2	General Service <50 kW	7,131	195,457,487	-
3	General Service > 50 kW to 4,999 kW	1,274	910,869,945	2,562,347
4	Large Use Regular	6	281,863,540	542,339
5	Large Use 3TS	3	277,391,364	528,993
6	Street Lighting	24,188	6,419,124	18,431
7	Sentinel Lighting	512	735,308	2,038
8	Unmetered Scattered Load	721	2,221,924	-
9	**Total**	114,128	2,230,875,605	3,654,148

TABLE 9-11: Total Billing Determinants

9.6.2 Calculation of Global Adjustment Rate Rider

In Section 2.9.3 of the Board's Filing Requirements it is stated that

The applicant must:

- "… allocate the portion of Account 1589 GA to customers who transitioned between Class A and Class B based on customer specific consumption levels. All transition customers will only be responsible for the customer specific amount allocated to them."

As of December 31, 2018, the ENWIN customer's affected by these requirements is described as follows:

RSVA Account 1589 records the net difference between the amounts billed to Non-RPP customers and the Global Adjustment charged on the settlement invoice from the IESO for Non-RPP customers. The Applicant has consistently maintained an accrual approach for this account. Along with the other Group 1 balances, the Applicant has proposed disposition of a credit balance in Account 1589 Global Adjustment of ($2,004,775) for December 31, 2018 balances adjusted for dispositions in 2019 as part of this Application. This amount includes $100,448 applicable to specific customers discussed further below. The Applicant last disposed of the Group 1 Global Adjustment Account balances in its 2019 IRM Rate Application (EB-2018-0029) for account balances as of December 31, 2017.

The Applicant had ten (10) General Service >50 to 4,999 kW customers transition between Class A and

Class B for the eligibility period of July 1, 2017 to June 30, 2018. As such, the Applicant has completed "Tab 6. Class A Consumption Data", and "Tab 6.1a GA Allocation" of the EDDVAR Model using a twelve month period for the disposition of the specific transitional GA rate riders. The total credit for these ten transitional customers is $100,448 as summarized in Table 9-12, below:

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		10				
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**	**% of kWh**	**Customer Specific GA Allocation During the Period They Were a Class B customer**	**Monthly Equal Payments**
Customer 1		6,914,732	6,914,732	24.66%	-$ 24,772	-$ 2,064
Customer 2		3,273,841	3,273,841	11.68%	-$ 11,728	-$ 977
Customer 3		1,365,297	1,365,297	4.87%	-$ 4,891	-$ 408
Customer 4		4,254,327	4,254,327	15.17%	-$ 15,241	-$ 1,270
Customer 5		1,571,195	1,571,195	5.60%	-$ 5,629	-$ 469
Customer 6		3,337,030	3,337,030	11.90%	-$ 11,955	-$ 996
Customer 7		2,130,759	2,130,759	7.60%	-$ 7,633	-$ 636
Customer 8		963,710	963,710	3.44%	-$ 3,452	-$ 288
Customer 9		936,028	936,028	3.34%	-$ 3,353	-$ 279
Customer 10		3,292,011	3,292,011	11.74%	-$ 11,794	-$ 983
TOTAL		**28,038,930**	**28,038,930**	**100.00%**	**-$ 100,448**	**-$ 8,371**

TABLE 9-12: Allocation of GA Balances to Class A/B Transition Customers

The RSVA 1589 GA balance has been allocated to the remaining Non-RPP customers based on the total Non-RPP consumption per class, excluding Class A customers. The table below summarizes the residual GA balance to be disposed of to Class B Non-RPP customers through the Class B GA rate rider.

Allocation of Total GA Balance $

Total GA Balance	D	-$ 2,004,775
Transition Customers Portion of GA Balance	E=C*D	-$ 100,448
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 1,904,326

TABLE 9-13: Residual GA Balance.

NON – RPP BILLING DETERMINANTS

To develop the 2020 Non-RPP billing determinants to be applied to the calculation of the proposed GA rate riders, ENWIN first calculated the relationship by rate class of the 2018 Non-RPP results as a percentage of the 2018 actual total by rate class for each the kWh consumption and the kW demand. ENWIN then applied the rate class specific percentage to the 2020 Load Forecast results presented in Table 9-14 below.

Line No	Rate Class	Percent of 2018 kWh	2020 Non-RPP kWh	Percent of 2018 kW	2020 Non-RPP kW
1	RESIDENTIAL	2.81%	15,610,676	-	-
2	GS<50 KW	13.91%	27,195,353	-	-
3	GS>50 - 4,999 KW	81.51%	742,476,099	80.83%	2,071,136
4	LARGE USE REGULAR	100.00%	281,863,540	100.00%	542,339
5	LARGE USE 3TS	100.00%	277,391,364	100.00%	528,993
6	STREET LIGHT	99.72%	6,400,935	99.72%	18,379

7	SENTINEL	8.59%	63,183	8.53%	174
8	UNMETERED SCATTERED LOAD	96.01%	2,133,170	-	-
9	**Total**		**1,353,134,321**		**3,161,021**

TABLE 9-14: 2020 Non-RPP Billing Determinants

BILLING DETERMINANTS USED TO DEVELOP RATE RIDERS

The final billing determinants used to calculate the proposed disposition rate riders are presented in Table 9-15 below.

Line No	Rate Class	Customer/ Connections	Total kWh	Total kW	Non-RPP kWh	Non-RPP kW
1	Residential	80,293	555,916,913	-	15,610,676	-
2	General Service <50 kW	7,131	195,457,487	-	27,195,353	-
3	General Service > 50 kW to 4,999 kW	1,274	910,869,945	2,562,347	742,476,099	2,071,136
4	Large Use Regular	6	281,863,540	542,339	281,863,540	542,339
5	Large Use 3TS	3	277,391,364	528,993	277,391,364	528,993
6	Street Lighting	24,188	6,419,124	18,431	6,400,935	18,379
7	Sentinel Lighting	512	735,308	2,038	63,183	174
8	Unmetered Scattered Load	721	2,221,924	-	2,133,170	-
9	**Total**	**114,128**	**2,230,875,605**	**3,654,148**	**1,353,134,321**	**3,161,021**

TABLE 9-15: 2020 Detailed Load Forecast Billing Determinants for Disposition Calculations

9.6.3 Proposed Rate Riders

ENWIN is proposing that all rate riders be disposed of within a one year period, with the exception of Account 1575, which ENWIN is proposing be disposed of over a five year period. Consistent with the EDDVAR model provided by the Board, ENWIN has calculated the following rate riders:

- Group One Deferral Disposition,
- Group Two Deferral Disposition,
- Account 1568 - LRAMVA Deferral Disposition, and
- Account 1575 – CGAAP to IFRS Transitional PP&E Disposition

Each calculation and results will be discussed in the sections below. Balances have been allocated by kWh\kW\Customer\Connection as appropriate by class. ENWIN has separated group 1 and group 2 rate riders on the proposed tariff sheet.

GROUP ONE RATE RIDERS

- Account 1551 – allocated based on Number of Customers, Residential and GS<50 kWh
- Account 1580 – allocated based on total kWh,
- Account 1584 – allocated based on total kWh,

- Account 1586 – allocated based on total kWh,
- Account 1588 – allocated based on total kWh,
- Account 1589 – allocated based on Non-RPP kWh, excluding Class A customers, and
- Account 1595 – allocated based on the allocation from the original rate rider calculation.

ENWIN proposes to dispose of the balances over one year commencing on January 1, 2020. Tables 9-16a to 9-16c below show the proposed rate riders by rate class for the above noted dispositions.

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	555,916,913	$ 87,697	**0.0002**
GS<50 KW	kWh	195,457,487	$ 53,492	**0.0003**
GS>50 - 4,999 KW	kW	2,562,347	$ 613,745	**0.2395**
LARGE USE REGULAR	kW	542,339	$ 192,586	**0.3551**
LARGE USE 3TS	kW	528,993	$ 189,908	**0.3590**
STREET LIGHT	# of Customers	24,188	$ 1,961	**0.0068**
SENTINEL	# of Customers	512	$ 234	**0.0381**
UNMETERED SCATTERED LOAD	# of Customers	721	$ 680	**0.0786**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
Total			**$ 1,140,303**	

TABLE 9-16a: Proposed Group One Rate Riders. Note, as "per connection" was not a unit available in the model; the "# of Customers" for Street Lighting, Sentinel Lighting and USL is a proxy for per connection.

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL		-	$ -	-
GS<50 KW		-	$ -	-
GS>50 - 4,999 KW	kW	2,540,981	-$ 332,168	- 0.1307
LARGE USE REGULAR	kW	362,596	-$ 67,390	- 0.1859
LARGE USE 3TS	kW	296,944	-$ 58,856	- 0.1982
STREET LIGHT		-	$ -	-
SENTINEL		-	$ -	-
UNMETERED SCATTERED LOAD		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 458,414**	

TABLE 9-16b: Proposed Group One Rate Riders – Non-WMP.

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	15,610,676	-$ 55,925	- 0.0036
GS<50 KW	kWh	27,195,353	-$ 97,426	- 0.0036
GS>50 - 4,999 KW	kWh	454,597,675	-$ 1,628,580	- 0.0036
LARGE USE REGULAR	kWh	25,567,838	-$ 91,596	- 0.0036
LARGE USE 3TS	kWh	-	$ -	-
STREET LIGHT	kWh	6,400,936	-$ 22,931	- 0.0036
SENTINEL	kWh	63,183	-$ 226	- 0.0036
UNMETERED SCATTERED LOAD	kWh	2,133,170	-$ 7,642	- 0.0036
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 1,904,326**	

TABLE 9-16c: Proposed Group One Rate Riders RSVA GA.

GROUP TWO RATE RIDERS

ENWIN has calculated a single rate rider for the disposition of the Group Two accounts which includes the following accounts and basis of allocation:

- Account 1508 balance relating to one-time IFRS transition costs - allocated based on total kWh,
- Account 1518 – allocated based on total kWh,
- Account 1522 – allocated based on total kWh,
- Account 1534 – allocated based on total kWh,
- Account 1535 – allocated based on total kWh,
- Account 1548 – allocated based on total kWh,
- Account 1574 – allocated based on total kWh, and
- Account 1592 – allocated based on total kWh

Consistent with the Filing Requirements, ENWIN has calculated the Residential rate rider as a monthly fixed charge rather than the traditional volumetric charge. The remaining balances have been allocated by kWh/kW/Connections as appropriate. ENWIN proposes these balances be disposed over a one year period beginning January 1, 2020. Table 9-17 presents the proposed Group Two disposition rate riders.

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	80,293	-$ 649,622	-$ 0.67
GS<50 KW	kWh	195,457,487	-$ 228,404	-$ 0.0012
GS>50 - 4,999 KW	kW	2,562,347	-$ 1,064,405	-$ 0.4154
LARGE USE REGULAR	kW	542,339	-$ 329,374	-$ 0.6073
LARGE USE 3TS	kW	528,993	-$ 324,148	-$ 0.6128
STREET LIGHT	# of Customers	24,188	-$ 7,501	-$ 0.0258
SENTINEL	# of Customers	512	-$ 859	-$ 0.1399
UNMETERED SCATTERED LOAD	# of Customers	721	-$ 2,596	-$ 0.3001
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
Total			**-$ 2,606,910**	

TABLE 9-17: Proposed Group Two Rate Riders. Note, as "per connection" was not a unit available in the model; the "# of Customers" for Street Lighting, Sentinel Lighting and USL is a proxy for per connection.

1568 - LRAM RATE RIDER

Consistent with the Filing Requirements, ENWIN has calculated the Residential rate rider as a monthly fixed charge rather than the traditional volumetric charge. The remaining balances have been allocated by kWh/kW as appropriate. These balances have been allocated to the rate classes as identified in the reports provided in Exhibit 4, and are consistent with information provided in Exhibit 4, section 4.16. ENWIN proposes to dispose of these balances over one year period beginning January 1, 2020. Table 9-18 below presents the proposed rate riders by rate class.

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	kWh	555,916,913	$ 686,010	**0.0012**
GS<50 KW	kWh	195,457,487	$ 318,892	**0.0016**
GS>50 - 4,999 KW	kW	2,562,347	$ 1,370,005	**0.5347**
LARGE USE REGULAR	kW	542,339	$ 97,105	**0.1790**
LARGE USE 3TS	kW	528,993	$ 299,970	**0.5671**
STREET LIGHT	# of Customers	24,188	$ -	-
SENTINEL	# of Customers	512	$ -	-
UNMETERED SCATTERED LOAD	# of Customers	721	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 2,771,982**	

TABLE 9-18: Proposed LRAMVA Rate Riders

1575 - CGAAP TO IFRS PP&E RATE RIDER

Consistent with the Filing Requirements, ENWIN has calculated the Residential rate rider as a monthly fixed charge rather than the traditional volumetric charge. The remaining balances have been allocated by kWh/kW/Connections as appropriate. ENWIN proposes to dispose of these balances over a five year period beginning January 1, 2020. Table 9-19 below presents the proposed rate riders by rate class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL	# of Customers	80,293	-$ 7,825,789	- 1.6244
GS<50 KW	kWh	195,457,487	-$ 2,751,507	- 0.0028
GS>50 - 4,999 KW	kW	2,562,347	-$ 12,822,556	- 1.0008
LARGE USE REGULAR	kW	542,339	-$ 3,967,867	- 1.4632
LARGE USE 3TS	kW	528,993	-$ 3,904,911	- 1.4764
STREET LIGHT	# of Customers	24,188	-$ 90,364	- 0.0623
SENTINEL	# of Customers	512	-$ 10,351	- 0.3370
UNMETERED SCATTERED LOAD	# of Customers	721	-$ 31,279	- 0.7230
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 31,404,624**	

TABLE 9-19: Proposed Accounting Changes Rate Riders. Note, as "per connection" was not a unit available in the model; the "# of Customers" for Street Lighting, Sentinel Lighting and USL is a proxy for per connection.

9.7 Description of Settlement Process

9.7.1 Global Adjustment Settlement Process

The Board has included a requirement, in section 2.9.3.1 of its Filing Requirements, for distributors to provide a description of their Global Adjustment ("GA") settlement process with the Independent Electricity System Operator ("IESO") or any applicable host distributor. As the Applicant does not have a host distributor, the following describes the Applicant's GA settlement process with the IESO.

The purpose of the GA settlement process is to provide for the recovery by the Applicant from the IESO, or the payment by the Applicant to the IESO, of amounts that reflect differences in certain power costs between (a) amounts billed by the IESO to the Applicant, and (b) amounts billed by the Applicant to its customers. These differences arise regarding RPP customers because whereas the Board establishes the prices upon which RPP customers are billed, the IESO bills the Applicant based on Market Prices. The differences for non-RPP Class B customers arise from the Applicant billing these customers on Global Adjustment First Estimate provided by the IESO and the IESO billing the Applicant based on the final monthly Global Adjustment rate. The settlement process enables the Applicant to be made whole, but not to retain a profit, in respect of the commodity and GA costs that it collects from customers and pays to the IESO.

GA Rate Used to Bill Customers for Each Rate Class

There are two classes of customers for purposes of GA charges. Class A GA customers and Class B GA customers. Class A GA customers, who are also non-RPP customers, pay rates based on their

proportionate share of energy used during five coincident peaks during a defined base period. The Applicant's Class B GA customers pay rates based on the 1st estimate of the GA rate, as posted by the IESO on a monthly basis.

Process for Providing Consumption Estimates to the IESO

Within the first four business days of each month, the Applicant completes the RPP settlement process with the IESO for the prior month by filing the necessary forms, containing the required data and calculations, by means of the IESO Portal.

For the Applicant's Time-of-Use ("TOU") RPP customers, the consumption estimates (kWh) are determined by multiplying the total system load for the month by same month of the previous year's average consumption for on-peak, off-peak and mid-peak. Similarly, for the Applicant's 2-Tier RPP customers, total estimated consumption (kWh) is determined by multiplying the total system load for the month by same month of the previous year's average consumption for Tier 1 and Tier 2.

For purposes of true-up, to reconcile the Applicant's estimates of RPP consumption once actuals are known, RPP customer consumption data is pulled from the Applicant's Customer Information System ("CIS") for a rolling 24 month period. The difference between estimated consumption and actual consumption for the month previous to the prior month is then reported to the IESO through the settlement process. At the same time, the difference between the GA estimates and the GA final rates are included in the settlement process. As there are no consumption estimates associated with non-RPP customers, there is no corresponding true-up process for those customers.

Treatment of Embedded Generation/Embedded Distribution

The Applicant does not have any embedded distribution customers. With respect to its embedded generation customers, the Applicant does not prepare estimates for the current month. Rather, settlement is performed with a one month lag and is based on the balance in the Applicant's General Ledger for Generation (MicroFit and FIT) less the Cost of Power.

Use of accrual accounting

The Applicant confirms it uses accrual accounting with subsequent adjustments at year end to align 1588 & 1589 costs and unbilled revenue to actual.

Description of Accounting Methods and Transactions

At year end, the process for determining the 1588 and 1589 balances is extended into February of the following year in an attempt to capture more accurate information.

The December IESO bill is received in January of the following year and the total on line 148 is entered as 1589. An estimate is provided in January based on the current RPP allocation and that allocation is used to transfer balances out of 1589 and into 1588. During the month of January an estimate is recorded for unbilled revenue as well based on the most current information available at that time.

In February, an adjustment is back dated into December based on updated RPP allocations and unbilled

revenue information. Effectively this adjustment trues up the accrual at year end to actual based on the information available.

GA Analysis Work Form

The Applicant completed the GA Analysis Work Form and Board-directed calculations, as set out at Attachment 9-D. The Applicant has completed the reconciliation to -0.5% of the difference as a percentage of expected GA Payment to the IESO, the values and explanation are provided in Attachment 9-D.

ATTACHMENT 9 – A

OEB Deferral and Variance Account (Continuity Schedule) Work Form

Ontario Energy Board

2019 Deferral/Variance Account Workform

version 1.0

Utility Name	EnWin Utilities Ltd.
Service Territory	*Windsor, Ontario*
Assigned EB Number	EB-2019-0032
Name of Contact and Title	Paul Gleason, Director Regulatory Affairs
Phone Number	519-255-2888 x325
Email Address	regulatory@enwin.com

General Notes

Notes

Pale green cells represent input cells.

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

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

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Ontario Energy Board

2019 Deferral/Variance Account Workform

Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	1	Complete the DVA continuity schedule. For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the closing 2015 balances in the Adjustments column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year.
		2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2015 balances in the 2017 rate application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details. If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox. If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider. If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab 6.2a and the rate rider will be calculated in tab 7.
		2b	Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility-specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility-specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.
3. Appendix A	This tab shows the year end balance variances between the continuity schedule	3	Provide an explanation for the variances identified.

4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2a. Information in these columns are populated based on data from tab 6
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 6 to 6.2a have been completed.
6 - Class A Data Consumption	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	6 7 8 9	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year for which the Account 1589 GA balance was last disposed. Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 9. If yes, #2b and tab 6.1a. will be generated. Proceed to #2b. Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 8. If yes, tab 6.2a. will be generated. Proceed to #3a in step 8. Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. The data in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable. Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
6.1a. - GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10	This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period when the GA balance accumulated. In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.
6.2 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	11	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were	12	This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In B16 select the year when the balance in CBR Class B was last disposed.

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 A customers who are now Class B contributing to the balance).		In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for eiher partial or full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .

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2019 Deferral/Variance Account Workfo

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 ra
the Adjustment column under 2014. For each Account 1595 sub-account, start inputting dat
relevant balances approved for disposition was first transferred into Account 1595 (2014). T
from the vintage year. For any new accounts that have never been disposed, start inputting

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[9]	1580
Variance WMS – Sub-account CBR Class A[9]	1580
Variance WMS – Sub-account CBR Class B[9]	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)[12]	1588
RSVA - Global Adjustment [12]	1589
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595
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Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	**1589**

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

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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, sta data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2 the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 201 relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be prov from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(1) during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550					$0					$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge[9]	1580					$0					$0
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584					$0					$0
RSVA - Retail Transmission Connection Charge	1586					$0					$0
RSVA - Power (excluding Global Adjustment)[12]	1588					$0					$0
RSVA - Global Adjustment [12]	1589					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (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
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595					$0					$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utilrt inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 r014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting da4 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 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551					$0	$0				$0
RSVA - Wholesale Market Service Charge[9]	1580	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584	$0				$0	$0				$0
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0
RSVA - Power (excluding Global Adjustment)[12]	1588	$0				$0	$0				$0
RSVA - Global Adjustment [12]	1589	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (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
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595	$0				$0	$0				$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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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**	**Opening Principal Amounts as of Jan-1-16**	**Transactions(1) Debit / (Credit) during 2016**	**OEB-Approved Disposition during 2016**
Group 1 Accounts														
LV Variance Account	1550	$0				$0	$0				$0	$0		
Smart Metering Entity Charge Variance Account	1551	$0			(16,797)	($16,797)	$0			(145)	($145)	($16,797)	(8,936)	
RSVA - Wholesale Market Service Charge[9]	1580	$0			(5,168,206)	($5,168,206)	$0			(2,730)	($2,730)	($5,168,206)	(1,942,856)	
Variance WMS – Sub-account CBR Class A[9]	1580					$0	$0				$0	$0		
Variance WMS – Sub-account CBR Class B[9]	1580				500,541	$500,541	$0			1,249	$1,249	$500,541	(93,219)	
RSVA - Retail Transmission Network Charge	1584	$0			973,139	$973,139	$0			13,314	$13,314	$973,139	99,728	
RSVA - Retail Transmission Connection Charge	1586	$0			944,308	$944,308	$0			7,917	$7,917	$944,308	268,791	
RSVA - Power (excluding Global Adjustment)[12]	1588	$0			(1,067,305)	($1,067,305)	$0			(56,835)	($56,835)	($1,067,305)	(542,857)	
RSVA - Global Adjustment [12]	1589	$0			(470,841)	($470,841)	$0			3,753	$3,753	($470,841)	(2,755,723)	
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595	$0				$0	$0				$0	$0		
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	$0			2,686,816	$2,686,816	$0			18,479	$18,479	$2,686,816	(1,189,028)	
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	$0	(1,390,350)	(1,497,922)		$107,573	$0	(13,660)	(22,934)		$9,274	$107,573	(180,820)	
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0				$0	$0				$0	$0		
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595	$0				$0	$0				$0	$0		
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595	$0				$0	$0				$0	$0		
Not to be disposed of until a year after rate rider has expired and that balance has been audited														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	($1,390,350)	($1,497,922)	($1,618,346)	($1,510,773)	$0	($13,660)	($22,934)	($30,318)	($21,043)	($1,510,773)	($6,344,919)	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	($1,390,350)	($1,497,922)	($1,147,504)	($1,039,932)	$0	($13,660)	($22,934)	($34,071)	($24,796)	($1,039,932)	($3,589,196)	$0
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	($470,841)	($470,841)	$0	$0	$0	$3,753	$3,753	($470,841)	($2,755,723)	$0

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Deferral/Variance Account Workfo

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the Adjustment column under 2014. For each Account 1595 sub-account, start inputting dat
relevant balances approved for disposition was first transferred into Account 1595 (2014). T
from the vintage year. For any new accounts that have never been disposed, start inputting

		2016							2017						
Account Descriptions	**Account Number**	**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**	**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**
Group 1 Accounts															
LV Variance Account	1550		$0	$0				$0	$0				$0	$0	
Smart Metering Entity Charge Variance Account	1551		($25,733)	($145)	(228)			($373)	($25,733)	(4,336)	(16,797)		($13,272)	($373)	(221)
RSVA - Wholesale Market Service Charge[9]	1580		($7,111,062)	($2,730)	(71,474)			($74,203)	($7,111,062)	(2,384,439)	(5,168,206)		($4,327,294)	($74,203)	(52,613)
Variance WMS – Sub-account CBR Class A[9]	1580		$0	$0				$0	$0				$0	$0	
Variance WMS – Sub-account CBR Class B[9]	1580		$407,322	$1,249	4,878			$6,126	$407,322	(16,916)	500,541		($110,135)	$6,126	533
RSVA - Retail Transmission Network Charge	1584		$1,072,867	$13,314	12,348			$25,661	$1,072,867	686,426	973,139		$786,154	$25,661	7,696
RSVA - Retail Transmission Connection Charge	1586		$1,213,099	$7,917	13,144			$21,061	$1,213,099	233,369	944,308		$502,160	$21,061	7,538
RSVA - Power (excluding Global Adjustment)[12]	1588	706,006	($904,156)	($56,835)	(17,663)			($74,499)	($904,156)	666,290	(1,067,305)	(703,982)	$125,457	($74,499)	(48,000)
RSVA - Global Adjustment [12]	1589	(2,429,257)	($5,655,822)	$3,753	11,948			$15,701	($5,655,822)	(1,427,142)	(470,841)	2,246,854	($4,365,269)	$15,701	(20,266)
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595		$0	$0				$0	$0				$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595		$1,497,788	$18,479	19,804			$38,283	$1,497,788	57			$1,497,845	$38,283	17,974
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595		($73,247)	$9,274	(328)			$8,946	($73,247)	214			($73,033)	$8,946	(878)
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595		$0	$0				$0	$0				$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595		$0	$0				$0	$0	3,484,845	5,859,549		($2,374,704)	$0	(31,095)
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595		$0	$0				$0	$0				$0	$0	
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		($1,723,251)	($9,578,944)	($21,043)	($42,358)	$0	$0	($63,401)	($9,578,944)	$1,238,368	$1,554,387	$1,542,871	($8,352,091)	($63,401)	($124,260)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$706,006	($3,923,122)	($24,796)	($54,306)	$0	$0	($79,102)	($3,923,122)	$2,665,511	$2,025,229	($703,982)	($3,986,822)	($79,102)	($103,994)
RSVA - Global Adjustment 12	**1589**	($2,429,257)	($5,655,822)	$3,753	$11,948	$0	$0	$15,701	($5,655,822)	($1,427,142)	($470,841)	$2,246,854	($4,365,269)	$15,701	($20,266)

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the Adjustment column under 2014. For each Account 1595 sub-account, start inputting dat
relevant balances approved for disposition was first transferred into Account 1595 (2014). T
from the vintage year. For any new accounts that have never been disposed, start inputting

					2018										
Account Descriptions	**Account Number**	**OEB-Approved Disposition during 2017**	**Interest Adjustments(2) during 2017**	**Closing Interest Amounts as of Dec-31-17**	**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**	**Principal Disposition during 2019 - instructed by OEB**
Group 1 Accounts															
LV Variance Account	1550			$0	$0				$0	$0				$0	
Smart Metering Entity Charge Variance Account	1551	(392)		($202)	($13,272)	($87,849)	(8,936)		($92,185)	($202)	($1,128)	(133)		($1,197)	($4,336)
RSVA - Wholesale Market Service Charge[9]	1580	(78,530)		($48,286)	($4,327,294)	($314,550)	(1,942,856)		($2,698,989)	($48,286)	($56,050)	(28,702)		($75,634)	($2,384,439)
Variance WMS – Sub-account CBR Class A[9]	1580			$0	$0				$0	$0				$0	
Variance WMS – Sub-account CBR Class B[9]	1580	8,590		($1,931)	($110,135)	($43,724)	(93,219)		($60,640)	($1,931)	($1,564)	(4,048)		$554	($16,916)
RSVA - Retail Transmission Network Charge	1584	27,587		$5,771	$786,154	$875,749	99,728		$1,562,175	$5,771	$16,181	(230)		$22,182	$686,426
RSVA - Retail Transmission Connection Charge	1586	21,767		$6,833	$502,160	$906,678	268,791		$1,140,048	$6,833	$12,270	3,864		$15,239	$233,369
RSVA - Power (excluding Global Adjustment)[12]	1588	(72,489)		($50,009)	$125,457	($349,094)	163,150	($2,024)	($388,811)	($50,009)	($6,512)	764		($57,285)	($37,693)
RSVA - Global Adjustment [12]	1589	(3,153)		($1,412)	($4,365,269)	($2,132,579)	(5,184,979)	$182,404	($1,130,465)	($1,412)	($9,335)	(69,291)		$58,544	$819,710
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595			$0	$0				$0	$0				$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595			$56,257	$1,497,845		1,497,787	($58)	$0	$56,257	$7,976	63,745	($487)	$0	
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595			$8,068	($73,033)		(73,247)	($214)	($0)	$8,068	($389)	7,701	$22	($0)	
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595			$0	$0				$0	$0				$0	
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595	150,926		($182,021)	($2,374,704)	$2,374,704			$0	($182,021)	($9,142)		($100,167)	($291,330)	
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595			$0	$0	$2,044,892	$1,912,379		$132,513	$0	($11,728)	($56,892)	($10,235)	$34,929	
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)		$19,279	$8	($206,932)	($8,352,091)	$3,274,226	($3,361,402)	$180,108	($1,536,355)	($206,932)	($59,421)	($83,223)	($110,868)	($293,999)	($703,878)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$22,432	$8	($205,520)	($3,986,822)	$5,406,805	$1,823,577	($2,296)	($405,890)	($205,520)	($50,086)	($13,932)	($110,868)	($352,543)	($1,523,588)
RSVA - Global Adjustment 12	**1589**	($3,153)	$0	($1,412)	($4,365,269)	($2,132,579)	($5,184,979)	$182,404	($1,130,465)	($1,412)	($9,335)	($69,291)	$0	$58,544	$819,710

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

Energy Board

Deferral/Variance Account Workfo

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 ra the Adjustment column under 2014. For each Account 1595 sub-account, start inputting dat relevant balances approved for disposition was first transferred into Account 1595 (2014). T from the vintage year. For any new accounts that have never been disposed, start inputting

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 p where the balance in 1580 sub-account CBR Class B accumulated (i.e 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 gener Account 1580 sub-account CBR Class B will be disposed through a rat using information in Tab 6.2.

If you only had Class B customers during this period, the balance in 15 sub-account CBR Class B will be allocated and disposed with Account WMS.

		2019			Projected Interest on Dec-31-18 Balances					2.1.7 RRR	
Account Descriptions	Account Number	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (6)	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31 -18 balance adjusted for disposition during 2019 (6)	Total Interest		Total Claim	As of Dec 31-18	Variance RRR vs. 2018 Balance (Principal + Interest)
Group 1 Accounts											
LV Variance Account	1550		$0	$0			$0		$0.00		$0
Smart Metering Entity Charge Variance Account	1551	($174)	($87,849)	($1,023)	($2,072)		($3,095)		($90,944.44)	($93,383)	$0
RSVA - Wholesale Market Service Charge[9]	1580	($77,347)	($314,550)	$1,713	($60,660)		($58,946)		($373,496.65)	($2,834,709)	($60,086)
Variance WMS – Sub-account CBR Class A[9]	1580		$0	$0			$0		$0.00		$0
Variance WMS – Sub-account CBR Class B[9]	1580	$1,708	($43,724)	($1,154)	($1,363)		($2,517)		($46,240.92)	($60,086)	$0
RSVA - Retail Transmission Network Charge	1584	$22,630	$875,749	($448)	$35,110		$34,662		$910,411.26	$1,584,357	$0
RSVA - Retail Transmission Connection Charge	1586	$8,622	$906,678	$6,616	$25,623		$32,239		$938,916.87	$1,155,286	$0
RSVA - Power (excluding Global Adjustment)[12]	1588	($51,686)	($351,118)	($5,599)	($8,739)		($14,337)		($365,455.17)	($446,096)	$0
RSVA - Global Adjustment [12]	1589	$87,736	($1,950,175)	($29,193)	($25,407)		($54,600)		($2,004,774.85)	($1,071,921)	$0
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account	$0.00		($0)
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595		($0)	($0)			($0)	☐ Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[7]	1595		$0	($291,330)			($291,330)	☑ Check to Dispose of Account	($291,330.30)	($291,330)	$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595		$132,513	$34,929	$2,978		$37,907	☐ Check to Dispose of Account	$0.00	$167,442	$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)		($8,511)	($832,476)	($285,488)	($34,530)	$0	($320,018)		($1,322,914.19)	($1,890,440)	($60,086)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		($96,247)	$1,117,699	($256,296)	($9,122)	$0	($265,418)		$681,860.65	($818,519)	($60,086)
RSVA - Global Adjustment 12	**1589**	$87,736	($1,950,175)	($29,193)	($25,407)	$0	($54,600)	☐ Check to Dispose of Account	($2,004,774.85)	($1,071,921)	$0

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

Energy Board

Deferral/Variance Account Workfo

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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 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).
from the vintage year. For any new accounts that have never been disposed, start inputting

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[9]	1580
Variance WMS – Sub-account CBR Class A[9]	1580
Variance WMS – Sub-account CBR Class B[9]	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)[12]	1588
RSVA - Global Adjustment [12]	1589
Disposition and Recovery/Refund of Regulatory Balances (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
Disposition and Recovery/Refund of Regulatory Balances (2018)[7]	1595
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	**1589**

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

Ontario Energy Board

2019 Deferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the u data from the year in which the GL balance was last disposed. For example, if in the 2017 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start 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

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.

6

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

Account Descriptions	Account Number
Group 2 Accounts	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508
Other Regulatory Assets - Sub-Account - Other	1508
Deferred PIL's Contra 1563	1508
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508
Pension and OPEB forecast accrual vs actual cash payments differential	1522
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
Group 2 Sub-Total	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
LRAM Variance Account[11]	**1568**
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account[8]	1531
Renewable Generation Connection OM&A Deferral Account[8]	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555
Smart Meter OM&A Variance[4]	1556
Meter Cost Deferral Account (MIST Meters)[10]	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575
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 figure and credit balance are to have a negative figure) as per the related OEB decision.

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eferral/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, 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 closir 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 inputtec 2014 when the 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 schec 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(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	$60,490				$60,490	$2,362	$889			$3,251
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					$0					$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508					$0					$0
Other Regulatory Assets - Sub-Account - Other	1508	$307,871				$307,871	$6,156	$4,526			$10,682
Deferred PIL's Contra 1563	1508	($3,348,270)	$1,687,419			($1,660,851)	($835,623)				($835,623)
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508					$0					$0
Pension and OPEB forecast accrual vs actual cash payments differential	1522					$0					$0
Smart Grid Capital Deferral Account	1534					$0					$0
Smart Grid OM&A Deferral Account	1535	$152,532				$152,532	$4,597	$2,242			$6,839
Retail Cost Variance Account - Retail	1518	$101,426	$46,165			$147,591	$1,225	$1,750			$2,975
Misc. Deferred Debits	1525					$0					$0
Retail Cost Variance Account - STR	1548	($21,034)	($1,724)			($22,757)	($772)	($323)			($1,096)
Board-Approved CDM Variance Account	1567					$0					$0
Extra-Ordinary Event Costs	1572					$0					$0
Deferred Rate Impact Amounts	1574	$271,151				$271,151	$22,849	$3,986			$26,835
RSVA - One-time	1582					$0					$0
Other Deferred Credits	2425					$0					$0
Group 2 Sub-Total			$1,731,861	$0	$0	($743,974)	($799,207)	$13,070	$0	$0	($786,137)
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	($337,346)				($337,346)	($41,869)	($4,959)			($46,828)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	($889,581)	($463,098)			($1,352,679)	($13,921)	($15,671)			($29,591)
LRAM Variance Account[11]	**1568**	$139,974	$39,142			$179,116	$1,187	$2,058			$3,244
Total including Account 1568			$1,307,905	$0	$0	($2,254,882)	($853,810)	($5,503)	$0	$0	($859,313)
Renewable Generation Connection Capital Deferral Account[8]	1531	$63,696	($4,577)			$59,119	$973	$905			$1,878
Renewable Generation Connection OM&A Deferral Account[8]	1532	$13,250	$4,577			$17,827	$317	$226			$543
Renewable Generation Connection Funding Adder Deferral Account	1533					$0					$0
Smart Grid Capital Deferral Account	1534										
Smart Grid OM&A Deferral Account	1535										
Smart Grid Funding Adder Deferral Account	1536					$0					$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$8,447,434	($687,624)			$7,759,810	$245,140	$119,544			$364,684
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	($3,896,482)	($3)			($3,896,485)	($163,086)	($57,278)			($220,365)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$1,682,513	($139,170)			$1,543,342					$0
Smart Meter OM&A Variance[4]	1556	$1,814,856	$687,624			$2,502,480	$27,195	$31,311			$58,506
Meter Cost Deferral Account (MIST Meters)[10]	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	($7,771,542)	($2,597,508)			($10,369,050)					
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										

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

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eferral/Variance Account Workforr

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		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	$60,490				$60,490	$3,251	$889			$4,140
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
Other Regulatory Assets - Sub-Account - Other	1508	$307,871	$15,447			$323,318	$10,682	$4,564			$15,245
Deferred PIL's Contra 1563	1508	($1,660,851)	$1,660,851			$0	($835,623)			$8,848	($826,775)
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	$0				$0	$0				$0
Pension and OPEB forecast accrual vs actual cash payments differential	1522	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$152,532	$1,722			$154,254	$6,839	$2,244			$9,084
Retail Cost Variance Account - Retail	1518	$147,591	$71,535			$219,126	$2,975	$2,716			$5,691
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	($22,757)	($1,639)			($24,396)	($1,096)	($346)			($1,441)
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$271,151				$271,151	$26,835	$3,986			$30,821
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		($743,974)	$1,747,916	$0	$0	$1,003,942	($786,137)	$14,053	$0	$8,848	($763,236)
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	($337,346)				($337,346)	($46,828)	($4,959)			($51,787)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	($1,352,679)	($440,107)			($1,792,785)	($29,591)	($22,616)			($52,207)
LRAM Variance Account[11]	**1568**	$179,116	$95,636			$274,752	$3,244	$3,256			$6,501
Total including Account 1568		($2,254,882)	$1,403,446	$0	$0	($851,436)	($859,313)	($10,266)	$0	$8,848	($860,730)
Renewable Generation Connection Capital Deferral Account[8]	1531	$59,119	($4,577)			$54,542	$1,878	$838			$2,716
Renewable Generation Connection OM&A Deferral Account[8]	1532	$17,827	$4,577			$22,404	$543	$293			$836
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534										
Smart Grid OM&A Deferral Account	1535										
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$7,759,810	($229,208)	$7,530,602		$0	$364,684	$37,602	$402,286		$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	($3,896,485)	($0)	($3,896,482)	$3	$0	($220,365)	($19,093)	($239,457)		($0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$1,543,342	($137,868)			$1,405,474	$0				$0
Smart Meter OM&A Variance[4]	1556	$2,502,480	$229,208	$2,731,689	$1	($0)	$58,506	$12,683	$71,189		$0
Meter Cost Deferral Account (MIST Meters)[10]	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	($10,369,050)	($2,265,827)			($12,634,876)					
Accounting Changes Under CGAAP Balance + Return Component[9]	1576	$0				$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.

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This continuity schedule must be completed for each account and sub-account that the u
data from the year in which the GL balance was last disposed. For example, if in the 2017
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start
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										2016												
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	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	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017
Group 2 Accounts																								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$60,490				$60,490	$4,140	$721			$4,861	$60,490				$60,490	$4,861	$665			$5,527	$60,490		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0	$0				$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	$0				$0	$0		
Other Regulatory Assets - Sub-Account - Other	1508	$323,318				$323,318	$15,245	$3,855			$19,101	$323,318				$323,318	$19,101	$3,556			$22,657	$323,318		
Deferred PIL's Contra 1563	1508	$0				$0	($826,775)			$686,925	($139,851)	$0				$0	($139,851)			$694	($139,157)	$0		
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Pension and OPEB forecast accrual vs actual cash payments differential	1522	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0	$0				$0	$0				$0	$0	$53,784	
Smart Grid OM&A Deferral Account	1535	$154,254	$183,715			$337,970	$9,084	$2,021			$11,105	$337,970	$19,867			$357,837	$11,105	$3,836			$14,941	$357,837	$1,222	
Retail Cost Variance Account - Retail	1518	$219,126	$76,342			$295,468	$5,691	$2,993			$8,684	$295,468	$89,603			$385,071	$8,684	$3,677			$12,361	$385,071	$103,135	
Misc. Deferred Debits	1525	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Retail Cost Variance Account - STR	1548	($24,396)	($1,539)			($25,935)	($1,441)	($299)			($1,740)	($25,935)	($1,298)			($27,233)	($1,740)	($293)			($2,033)	($27,233)	($753)	
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Deferred Rate Impact Amounts	1574	$271,151				$271,151	$30,821	$3,234			$34,054	$271,151				$271,151	$34,054	$2,983			$37,037	$271,151		
RSVA - One-time	1582	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Other Deferred Credits	2425	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Group 2 Sub-Total		$1,003,942	$258,519	$0	$0	$1,262,461	($763,236)	$12,526	$0	$686,925	($63,786)	$1,262,461	$108,172	$0	$0	$1,370,634	($63,786)	$14,425	$0	$694	($48,667)	$1,370,634	$157,388	$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	($337,346)				($337,346)	($51,787)	($4,023)			($55,810)	($337,346)				($337,346)	($55,810)	($3,711)			($59,521)	($337,346)		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	($1,792,785)	($497,637)			($2,290,422)	($52,207)	($23,927)			($76,135)	($2,290,422)	($542,727)			($2,833,149)	($76,135)	($27,429)			($103,564)	($2,833,149)	($453,434)	
LRAM Variance Account[11]	**1568**	$274,752	$116,976			$391,728	$6,501	$4,767			$11,268	$391,728	$193,776		$2,571,242	$3,156,746	$11,268	$5,810		$64,820	$81,898	$3,156,746	$1,181,337	
Total including Account 1568		($851,436)	($122,143)	$0	$0	($973,579)	($860,730)	($10,657)	$0	$686,925	($184,463)	($973,579)	($240,779)	$0	$2,571,242	$1,356,885	($184,463)	($10,904)	$0	$65,514	($129,854)	$1,356,885	$885,291	$0
Renewable Generation Connection Capital Deferral Account[8]	1531	$54,542	($4,577)			$49,965	$2,716	$627			$3,343	$49,965	($4,577)			$45,388	$3,343	$527			$3,870	$45,388	($4,577)	
Renewable Generation Connection OM&A Deferral Account[8]	1532	$22,404	$4,577			$26,981	$836	$291			$1,126	$26,981	$4,577			$31,558	$1,126	$320			$1,446	$31,558	$4,577	
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Smart Grid Capital Deferral Account	1534																							
Smart Grid OM&A Deferral Account	1535																							
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0				$0	$0				$0	$0				$0	$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	($0)				($0)	$0				$0	($0)				($0)	$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$1,405,474	($136,806)			$1,268,669	$0				$0	$1,268,669	($134,254)			$1,134,415	$0				$0	$1,134,415	($190,163)	
Smart Meter OM&A Variance[4]	1556	($0)				($0)	$0				$0	($0)				($0)	$0				$0	($0)		
Meter Cost Deferral Account (MIST Meters)[10]	1557											$0				$0	$0				$0	$0	$46,597	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575	($12,634,876)	($1,934,269)			($14,569,146)						($14,569,146)	($2,371,364)			($16,940,510)						($16,940,510)	($2,280,328)	
Accounting Changes Under CGAAP Balance + Return Component[9]	1576	$0				$0						$0				$0						$0		

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

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eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the u data from the year in which the GL balance was last disposed. For example, if in the 2017 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start 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							2018										2019				
Account Descriptions	Account Number	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	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	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)
Group 2 Accounts																							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		$60,490	$5,527	$726			$6,253	$60,490				$60,490	$6,253	$1,127			$7,379			$60,490	$7,379	$1,360
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		$0	$0				$0	$0				$0	$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				$0			$0	$0	
Other Regulatory Assets - Sub-Account - Other	1508		$323,318	$22,657	$3,880			$26,537	$323,318	$100,000		$476,682	$900,000	$26,537	$16,638		$14,105	$57,280			$900,000	$57,280	$20,228
Deferred PIL's Contra 1563	1508		$0	($139,157)			($31)	($139,188)	$0				$0	($139,188)			$139,188	$0			$0	$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508		$0	$0				$0	$0	($58,345)			($58,345)	$0	($153)			($153)			($58,345)	($153)	($1,311)
Pension and OPEB forecast accrual vs actual cash payments differential	1522		$0	$0				$0	$0				$0	$0	($14,541)			($14,541)			$0	($14,541)	($28,260)
Smart Grid Capital Deferral Account	1534		$53,784	$0	$352			$352	$53,784	($1,222)			$52,562	$352	$991			$1,342			$52,562	$1,342	$1,181
Smart Grid OM&A Deferral Account	1535		$359,059	$14,941	$4,300			$19,241	$359,059	$1,222			$360,282	$19,241	$6,699			$25,940			$360,282	$25,940	$8,097
Retail Cost Variance Account - Retail	1518		$488,206	$12,361	$5,217			$17,578	$488,206	$20,561		($218,151)	$290,616	$17,578	$5,128		($398)	$22,308			$290,616	$22,308	$6,532
Misc. Deferred Debits	1525		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Retail Cost Variance Account - STR	1548		($27,986)	($2,033)	($332)			($2,364)	($27,986)	($484)			($28,470)	($2,364)	($526)			($2,890)			($28,470)	($2,890)	($640)
Board-Approved CDM Variance Account	1567		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Extra-Ordinary Event Costs	1572		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Deferred Rate Impact Amounts	1574		$271,151	$37,037	$3,254			$40,291	$271,151				$271,151	$40,291	$5,050			$45,341			$271,151	$45,341	$6,094
RSVA - One-time	1582		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Other Deferred Credits	2425		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Group 2 Sub-Total		$0	$1,528,022	($48,667)	$17,397	$0	($31)	($31,301)	$1,528,022	$61,732	$0	$258,531	$1,848,285	($31,301)	$20,412	$0	$152,896	$142,006	$0	$0	$1,848,285	$142,006	$13,280
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		($337,346)	($59,521)	($4,048)			($63,569)	($337,346)				($337,346)	($63,569)	($6,283)			($69,852)			($337,346)	($69,852)	($7,582)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		($3,286,583)	($103,564)	($36,565)			($140,129)	($3,286,583)	($615,882)			($3,902,465)	($140,129)	($65,400)			($205,528)			($3,902,465)	($205,528)	($87,708)
LRAM Variance Account[11]	**1568**		$4,338,083	$81,898	$47,400			$129,297	$4,338,083	$1,636,604	$3,361,402		$2,613,285	$129,297	$57,004	$83,223		$103,079			$2,613,285	$103,079	$58,734
Total including Account 1568		$0	$2,242,176	($129,854)	$24,183	$0	($31)	($105,702)	$2,242,176	$1,082,454	$3,361,402	$258,531	$221,759	($105,702)	$5,733	$83,223	$152,896	($30,295)	$0	$0	$221,759	($30,295)	($23,276)
Renewable Generation Connection Capital Deferral Account[8]	1531		$40,811	$3,870	$518			$4,388	$40,811			($40,811)	$0	$4,388			($4,388)	$0			$0	$0	
Renewable Generation Connection OM&A Deferral Account[8]	1532		$36,135	$1,446	$406			$1,852	$36,135			($36,135)	$0	$1,852			($1,852)	$0			$0	$0	
Renewable Generation Connection Funding Adder Deferral Account	1533		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Smart Grid Capital Deferral Account	1534																						
Smart Grid OM&A Deferral Account	1535																						
Smart Grid Funding Adder Deferral Account	1536		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555		$0	$0				$0	$0				$0	$0				$0			$0	$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555		$0	($0)				($0)	$0				$0	($0)				($0)			$0	($0)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555		$944,252	$0	$2,534			$2,534	$944,252	($471,760)			$472,491	$2,534	$13,284			$15,818			$472,491	$15,818	$10,619
Smart Meter OM&A Variance[4]	1556		($0)	$0				$0	($0)				($0)	$0				$0			($0)	$0	
Meter Cost Deferral Account (MIST Meters)[10]	1557		$46,597	$0	$161			$161	$46,597	$607,185			$653,782	$161	$4,148			$4,308			$653,782	$4,308	$14,694
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575		($19,220,838)						($19,220,838)	($2,373,768)		($9,810,018)	($31,404,624)								($31,404,624)		
Accounting Changes Under CGAAP Balance + Return Component[9]	1576		$0						$0				$0								$0		

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This continuity schedule must be completed for each account and sub-account that the u data from the year in which the GL balance was last disposed. For example, if in the 2017 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start 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

		Projected Interest on Dec-31-18 Balances				2.1.7 RRR	
Account Descriptions	**Account Number**	**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 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		$8,739		$69,228.73	$67,869	$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		$0		$0.00		$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508		$0		$0.00		$0
Other Regulatory Assets - Sub-Account - Other	1508		$77,507	☑ Check to Dispose of Account	$977,507.37	$957,280	$0
Deferred PIL's Contra 1563	1508		$0	☐ Check to Dispose of Account	$0.00		($0)
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508		($1,464)	☑ Check to Dispose of Account	($59,808.78)	($58,497)	$0
Pension and OPEB forecast accrual vs actual cash payments differential	1522		($42,801)	☑ Check to Dispose of Account	($42,801.16)		$14,541
Smart Grid Capital Deferral Account	1534		$2,524	☑ Check to Dispose of Account	$55,085.44	$53,904	$0
Smart Grid OM&A Deferral Account	1535		$34,037	☑ Check to Dispose of Account	$394,318.72	$386,221	$0
Retail Cost Variance Account - Retail	1518		$28,840		$319,455.76	$312,924	$0
Misc. Deferred Debits	1525		$0	☐ Check to Dispose of Account	$0.00		$0
Retail Cost Variance Account - STR	1548		($3,530)		($32,000.20)	($31,360)	$0
Board-Approved CDM Variance Account	1567		$0		$0.00		$0
Extra-Ordinary Event Costs	1572		$0		$0.00		$0
Deferred Rate Impact Amounts	1574		$51,435		$322,585.53	$316,491	$0
RSVA - One-time	1582		$0		$0.00		$0
Other Deferred Credits	2425		$0	☐ Check to Dispose of Account	$0.00		$0
Group 2 Sub-Total		$0	$155,286		$2,003,571.42	$2,004,832	$14,541
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		($77,434)		($414,779.75)	($407,198)	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		($293,236)		($4,195,701.66)	$0	$4,107,994
LRAM Variance Account[11]	**1568**		$161,813		$2,775,097.57	$2,716,364	$0
Total including Account 1568		$0	($53,571)		$168,187.59	$4,313,998	$4,122,535
Renewable Generation Connection Capital Deferral Account[8]	1531		$0		$0.00		$0
Renewable Generation Connection OM&A Deferral Account[8]	1532		$0		$0.00		$0
Renewable Generation Connection Funding Adder Deferral Account	1533		$0		$0.00		$0
Smart Grid Capital Deferral Account	1534						$0
Smart Grid OM&A Deferral Account	1535						$0
Smart Grid Funding Adder Deferral Account	1536		$0		$0.00		$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555		$0		$0.00		($0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555		($0)		$0.00		($0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555		$26,437		$498,928.56	$488,309	$0
Smart Meter OM&A Variance[4]	1556		$0		($0.00)		$0
Meter Cost Deferral Account (MIST Meters)[10]	1557		$19,002		$672,783.58	$658,090	$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575			☑ Check to Dispose of Account	($31,404,623.96)	($21,594,606)	$9,810,018
Accounting Changes Under CGAAP Balance + Return Component[9]	1576			☐ Check to Dispose of Account	$0.00		$0

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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)	Explanation
3	RSVA - Wholesale Market Service Charge9	1580	$ (60,086.15)	Class B CBR balance
22	Pension and OPEB forecast accrual vs actual cash payments differential	1522	$ 14,540.88	The difference between the cash paid and the 2009 Board approved OPEB expense and calculated interest using the CWIP interest rate until January 1, 2020.
48	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$ 4,107,993.75	Variance represents 1/2 of total OVAT amount. Accounting treatement reflects contra account, which in turn nets total OVAT to zero.
61	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component5	1575	$ 9,810,017.93	This includes the forecasted 2019 amount including the return portion from cell L35 in Chapter 2 Appendix 2-EA.

Ontario Energy Board

2019 Deferral/Variance Account Workform

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

			A		B			C		D=A-C		E	
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh [4]**	**Total Metered kW [4]**	**Metered kWh for Non-RPP Customers [4, 5]**	**Metered kW for Non-RPP Customers [4, 5]**	**Distribution Revenue**	**Metered kWh for Wholesale Market Participants (WMP) [4]**	**Metered kW for Wholesale Market Participants (WMP) [4]**	**Total Metered kWh less WMP consumption *(if applicable)***	**Total Metered kW less WMP consumption *(if applicable)***	**Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated**	**Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated**
RESIDENTIAL	kWh	80,293	555,916,913		15,610,676	-	27,150,981			555,916,913	-	-	-
GS<50 KW	kWh	7,131	195,457,487		27,195,353	-	6,024,717			195,457,487	-	-	-
GS>50 - 4,999 KW	kW	1,274	910,869,945	2,562,347	742,476,099	2,071,136	14,486,153	10,112,379	21,366	900,757,566	2,540,981	220,653,641	57,112,404
LARGE USE REGULAR	kW	6	281,863,540	542,339	281,863,540	542,339	1,792,638	99,119,041	179,743	182,744,499	362,596	157,176,661	-
LARGE USE 3TS	kW	3	277,391,364	528,993	277,391,364	528,993	3,028,287	117,788,508	232,049	159,602,856	296,944	159,602,856	-
STREET LIGHT	kW	24,188	6,419,124	18,431	6,400,936	18,379	1,519,158			6,419,124	18,431	-	-
SENTINEL	kW	512	735,308	2,038	63,183	174	82,024			735,308	2,038	-	-
UNMETERED SCATTERED LOAD	kWh	721	2,221,924		2,133,170	-	100,688			2,221,924	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
										-	-	-	-
Total		**114,128**	**2,230,875,605**	**3,654,148**	**1,353,134,321**	**3,161,021**	**$ 54,184,646**	**227,019,928**	**433,158**	**2,003,855,677**	**3,220,990**	**537,433,158**	**57,112,404**

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

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

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

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

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

F =B-C-E (deduct E if applicable)							
Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	**1595 Recovery Share Proportion (2013) [1]**	**1595 Recovery Share Proportion (2014) [1]**	**1595 Recovery Share Proportion (2015) [1]**	**1595 Recovery Share Proportion (2016) [1]**	**1595 Recovery Share Proportion (2017) [1]**	**1568 LRAM Variance Account Class Allocation[3] ($ amounts)**	**Number of Customers for Residential and GS<50 classes[2]**
15,610,676					25%	686,010	80,293
27,195,353					8%	318,892	7,131
454,597,675					41%	1,370,005	
25,567,838					13%	97,105	
-					12%	299,970	
6,400,936					0%		
63,183					0%		
2,133,170					0%		
-							
-							
-							
-							
-							
-							
-							
-							
-							
-							
-							
-							
531,568,831	**0%**	**0%**	**0%**	**0%**	**100%**	**$ 2,771,982**	
					Balance as per Sheet 2	$ 2,775,098	
					Variance	-$ 3,116	

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2019 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GS<50 KW	GS>50 - 4,999 KW	LARGE USE REGULAR	LARGE USE 3TS	STREET LIGHT	SENTINEL
LV Variance Account	1550	0	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(90,944)	# of Customers	(83,526)	(7,418)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(373,497)	kWh	(103,617)	(36,431)	(167,891)	(34,062)	(29,748)	(1,196)	(137)
RSVA - Retail Transmission Network Charge	1584	910,411	kWh	226,867	79,765	371,722	115,027	113,202	2,620	300
RSVA - Retail Transmission Connection Charge	1586	938,917	kWh	233,971	82,263	383,361	118,629	116,747	2,702	309
RSVA - Power (excluding Global Adjustment)	1588	(365,455)	kWh	(101,386)	(35,647)	(164,277)	(33,328)	(29,108)	(1,171)	(134)
RSVA - Global Adjustment	1589	(1,904,326)	Non-RPP kWh	(55,925)	(97,426)	(1,628,580)	(91,596)	0	(22,931)	(226)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(291,330)	%	(71,784)	(24,530)	(120,552)	(36,853)	(36,358)	(845)	(87)
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**728,102**		**100,525**	**58,002**	**302,363**	**129,413**	**134,735**	**2,109**	**251**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	69,229	kWh	17,251	6,065	28,266	8,747	8,608	199	23
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 - Other	1508	977,507	kWh	243,587	85,644	399,118	123,505	121,545	2,813	322
Deferred PIL's Contra 1563	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	(59,809)	kWh	(14,904)	(5,240)	(24,420)	(7,557)	(7,437)	(172)	(20)
Pension and OPEB forecast accrual vs actual cash payments differential	1522	(42,801)	kWh	(10,666)	(3,750)	(17,476)	(5,408)	(5,322)	(123)	(14)
Smart Grid Capital Deferral Account	1534	55,085	kWh	13,727	4,826	22,491	6,960	6,849	159	18
Smart Grid OM&A Deferral Account	1535	394,319	kWh	98,261	34,548	161,001	49,821	49,030	1,135	130
Retail Cost Variance Account - Retail	1518	319,456	kWh	79,606	27,989	130,434	40,362	39,722	919	105
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	(32,000)	kWh	(7,974)	(2,804)	(13,066)	(4,043)	(3,979)	(92)	(11)
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	322,586	kWh	80,386	28,263	131,712	40,758	40,111	928	106
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		**2,003,571**		**499,274**	**175,542**	**818,061**	**253,144**	**249,128**	**5,765**	**660**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	(414,780)	kWh	(103,360)	(36,341)	(169,355)	(52,406)	(51,575)	(1,193)	(137)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(4,195,702)	kWh	(1,045,536)	(367,605)	(1,713,111)	(530,113)	(521,702)	(12,073)	(1,383)
Total of Account 1592		**(4,610,481)**		**(1,148,896)**	**(403,946)**	**(1,882,467)**	**(582,519)**	**(573,276)**	**(13,266)**	**(1,520)**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**2,775,098**		686,010	318,892	1,370,005	97,105	299,970	0	0
(Account 1568 - total amount allocated to classes)		2,771,982								
Variance		**3,116**								
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**	**(46,241)**	**kWh**	**(12,828)**	**(4,510)**	**(20,786)**	**(4,217)**	**(3,683)**	**(148)**	**(17)**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**1,467,083**		**305,528**	**130,080**	**634,531**	**196,803**	**193,591**	**4,476**	**522**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(738,952)**		**(205,003)**	**(72,078)**	**(332,168)**	**(67,390)**	**(58,856)**	**(2,367)**	**(271)**
Balance of Account 1589 Allocated to Non-WMPs		**(1,904,326)**		**(55,925)**	**(97,426)**	**(1,628,580)**	**(91,596)**	**0**	**(22,931)**	**(226)**
Group 2 Accounts (including 1592, 1532)		**(2,606,910)**		**(649,622)**	**(228,404)**	**(1,064,405)**	**(329,374)**	**(324,148)**	**(7,501)**	**(859)**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	(31,404,624)	kWh	(7,825,789)	(2,751,507)	(12,822,556)	(3,967,867)	(3,904,911)	(90,364)	(10,351)
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		**(31,404,624)**		**(7,825,789)**	**(2,751,507)**	**(12,822,556)**	**(3,967,867)**	**(3,904,911)**	**(90,364)**	**(10,351)**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($17.57)
1589/total kwh	($0.0009)

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2019 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator	UNMETERED SCATTERED LOAD					
LV Variance Account	1550	0	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(90,944)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(373,497)	kWh	(414)	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	910,411	kWh	907	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	938,917	kWh	935	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(365,455)	kWh	(405)	0	0	0	0	0
RSVA - Global Adjustment	1589	(1,904,326)	Non-RPP kWh	(7,642)	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(291,330)	%	(291)	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**728,102**		**731**	**0**	**0**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	69,229	kWh	69	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	977,507	kWh	974	0	0	0	0	0
Deferred PIL's Contra 1563	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	(59,809)	kWh	(60)	0	0	0	0	0
Pension and OPEB forecast accrual vs actual cash payments differential	1522	(42,801)	kWh	(43)	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	55,085	kWh	55	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	394,319	kWh	393	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	319,456	kWh	318	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	(32,000)	kWh	(32)	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	322,586	kWh	321	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		**2,003,571**		**1,996**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	(414,780)	kWh	(413)	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(4,195,702)	kWh	(4,179)	0	0	0	0	0
Total of Account 1592		**(4,610,481)**		**(4,592)**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**2,775,098**		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		2,771,982							
Variance		**3,116**							
Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(46,241)**	**kWh**	**(51)**	**0**	**0**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**1,467,083**		**1,551**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(738,952)**		**(819)**	**0**	**0**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(1,904,326)**		**(7,642)**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(2,606,910)**		**(2,596)**	**0**	**0**	**0**	**0**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	(31,404,624)	kWh	(31,279)	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		**(31,404,624)**		**(31,279)**	**0**	**0**	**0**	**0**	**0**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($17.57)
1589/total kwh	($0.0009)

Ontario Energy Board

2019 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	0	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(90,944)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(373,497)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	910,411	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	938,917	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(365,455)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(1,904,326)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(291,330)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**728,102**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	69,229	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 - Other	1508	977,507	kWh	0	0	0	0	0	0	0
Deferred PIL's Contra 1563	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Revenue variance	1508	(59,809)	kWh	0	0	0	0	0	0	0
Pension and OPEB forecast accrual vs actual cash payments differential	1522	(42,801)	kWh	0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	55,085	kWh	0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	394,319	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	319,456	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	(32,000)	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	322,586	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		**2,003,571**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	(414,780)	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	(4,195,702)	kWh	0	0	0	0	0	0	0
Total of Account 1592		**(4,610,481)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**2,775,098**		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		2,771,982								
Variance		**3,116**								
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**	**(46,241)**	**kWh**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**1,467,083**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(738,952)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(1,904,326)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(2,606,910)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	(31,404,624)	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		**(31,404,624)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	($17.57)
1589/total kwh	($0.0009)

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2019 Deferral/Variance Account Workform

1	**Please enter the Year the Account 1589 GA Balance was Last Disposed.**	2017	**(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.**	10	

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2018 January to June	2018 July to December	
Customer 1	GS>50 - 4,999 KW	kWh	6,914,732	7,342,875	2015 - kwl
		kW	14,550	16,399	2015 - kw
		Class A/B	B	A	
Customer 2	GS>50 - 4,999 KW	kWh	3,273,841	3,320,755	2015 - kwl
		kW	14,356	14,525	2015 - kw
		Class A/B	B	A	
Customer 3	GS>50 - 4,999 KW	kWh	1,365,297	1,222,626	2015 - kwl
		kW	6,650	6,010	2015 - kw
		Class A/B	B	A	
Customer 4	GS>50 - 4,999 KW	kWh	4,254,327	5,062,650	2015 - kwl
		kW	8,832	10,587	2015 - kw
		Class A/B	B	A	
Customer 5	GS>50 - 4,999 KW	kWh	1,464,894	1,571,195	2015 - kwl
		kW	4,401	4,645	2015 - kw
		Class A/B	A	B	
Customer 6	GS>50 - 4,999 KW	kWh	3,337,030	3,634,138	2015 - kwl
		kW	7,614	7,449	2015 - kw
		Class A/B	B	A	
Customer 7	GS>50 - 4,999 KW	kWh	2,130,759	2,060,295	2015 - kwl
		kW	4,397	4,739	2015 - kw
		Class A/B	B	A	
Customer 8	GS>50 - 4,999 KW	kWh	951,232	963,710	2015 - kwl
		kW	3,175	3,215	2015 - kw
		Class A/B	A	B	
Customer 9	GS>50 - 4,999 KW	kWh	938,404	936,028	2015 - kwl
		kW	3,246	3,188	2015 - kw
		Class A/B	A	B	
Customer 10	GS>50 - 4,999 KW	kWh	3,292,011	3,075,605	2015 - kwl
		kW	6,818	6,713	2015 - kw
		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).**

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Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2018
Customer A1	GS>50 - 4,999 KW	kWh	6,646,923
		kW	16,097
Customer A2	GS>50 - 4,999 KW	kWh	5,587,356
		kW	48,568
Customer A3	GS>50 - 4,999 KW	kWh	21,742,911
		kW	58,699
Customer A4	GS>50 - 4,999 KW	kWh	10,974,685
		kW	23,671
Customer A5	GS>50 - 4,999 KW	kWh	10,135,048
		kW	18,975
Customer A6	LARGE USE 3TS	kWh	159,602,856
		kW	296,944
Customer A7	GS>50 - 4,999 KW	kWh	13,120,413
		kW	28,403
Customer A8	GS>50 - 4,999 KW	kWh	10,129,710
		kW	24,929
Customer A9	GS>50 - 4,999 KW	kWh	9,968,448
		kW	24,751
Customer A10	GS>50 - 4,999 KW	kWh	3,144,891
		kW	13,172
Customer A11	LARGE USE REGULAR	kWh	49,424,236
		kW	86,092
Customer A12	GS>50 - 4,999 KW	kWh	7,814,123
		kW	15,782
Customer A13	GS>50 - 4,999 KW	kWh	21,137,602
		kW	46,655
Customer A14	GS>50 - 4,999 KW	kWh	14,567,796
		kW	27,382
Customer A15	GS>50 - 4,999 KW	kWh	5,271,884
		kW	13,355
Customer A16	GS>50 - 4,999 KW	kWh	5,080,383
		kW	10,347
Customer A17	GS>50 - 4,999 KW	kWh	5,690,399
		kW	14,905
Customer A18	GS>50 - 4,999 KW	kWh	5,251,181
		kW	14,746
Customer A19	GS>50 - 4,999 KW	kWh	2,487,856
		kW	7,982
Customer A20	GS>50 - 4,999 KW	kWh	4,229,857
		kW	9,726
Customer A21	LARGE USE REGULAR	kWh	59,117,766
		kW	94,421
Customer A22	LARGE USE REGULAR	kWh	48,634,658
		kW	106,033
Customer A23	GS>50 - 4,999 KW	kWh	3,338,292
		kW	13,309
Customer A24	GS>50 - 4,999 KW	kWh	14,155,870
		kW	25,736
Customer A25	GS>50 - 4,999 KW	kWh	1,125,881
		kW	5,666
Customer A26	GS>50 - 4,999 KW	kWh	6,226,430
		kW	13,848
Customer A27	GS>50 - 4,999 KW	kWh	6,528,411
		kW	26,500
Customer A28	GS>50 - 4,999 KW	kWh	16,520,474
		kW	34,816
Customer A29	GS>50 - 4,999 KW	kWh	9,776,816
		kW	27,146

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2019 Deferral/Variance Account Workform

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

Year of the Account 1589 GA Balance Last Disposed	**2017**

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

		Total	2018
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	559,607,761	559,607,761
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	28,038,930	28,038,930
Transition Customers' Portion of Total Consumption	C=B/A	**5.01%**	

Allocation of Total GA Balance $

Total GA Balance	D	-$ 2,004,775
Transition Customers Portion of GA Balance	E=C*D	-$ 100,448
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 1,904,326

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		10				
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**	**% of kWh**	**Customer Specific GA Allocation During the Period They Were a Class B customer**	**Monthly Equal Payments**
Customer 1		6,914,732	6,914,732	24.66%	-$ 24,772	-$ 2,064
Customer 2		3,273,841	3,273,841	11.68%	-$ 11,728	-$ 977
Customer 3		1,365,297	1,365,297	4.87%	-$ 4,891	-$ 408
Customer 4		4,254,327	4,254,327	15.17%	-$ 15,241	-$ 1,270
Customer 5		1,571,195	1,571,195	5.60%	-$ 5,629	-$ 469
Customer 6		3,337,030	3,337,030	11.90%	-$ 11,955	-$ 996
Customer 7		2,130,759	2,130,759	7.60%	-$ 7,633	-$ 636
Customer 8		963,710	963,710	3.44%	-$ 3,452	-$ 288
Customer 9		936,028	936,028	3.34%	-$ 3,353	-$ 279
Customer 10		3,292,011	3,292,011	11.74%	-$ 11,794	-$ 983
TOTAL		**28,038,930**	**28,038,930**	**100.00%**	**-$ 100,448**	**-$ 8,371**

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2019 Deferral/Variance Account Workform

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

Please enter the Year the Account 1580 CBR Class B was Last Disposed. **2017** **(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	2018
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	-	-
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	28,038,930	28,038,930
Transition Customers' Portion of Total Consumption	C=B/A	0.00%	- 28,038,930

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	D	-$ 46,241

Transition Customers Portion of CBR Class B Balance	E=D*C	$ -
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 46,241

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		10				
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		6,914,732	6,914,732	24.66%	$ -	$ -
Customer 2		3,273,841	3,273,841	11.68%	$ -	$ -
Customer 3		1,365,297	1,365,297	4.87%	$ -	$ -
Customer 4		4,254,327	4,254,327	15.17%	$ -	$ -
Customer 5		1,571,195	1,571,195	5.60%	$ -	$ -
Customer 6		3,337,030	3,337,030	11.90%	$ -	$ -
Customer 7		2,130,759	2,130,759	7.60%	$ -	$ -
Customer 8		963,710	963,710	3.44%	$ -	$ -
Customer 9		936,028	936,028	3.34%	$ -	$ -
Customer 10		3,292,011	3,292,011	11.74%	$ -	$ -
Total		**28,038,930**	**28,038,930**	100.00%	**$ -**	**$ -**

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2019 Deferral/Variance Account Workform

The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The Year the Account 1580 CBR Class B was Last Disposed. 2017 **(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)**

	Total Metered 2017 Consumption Minus WMP		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	555,916,913	-	0	0	0	0	555,916,913	-	28%
GS<50 KW	195,457,487	-	0	0	0	0	195,457,487	-	10%
GS>50 - 4,999 KW	900,757,566	2,540,981	0	0	0	0	900,757,566	2,540,981	45%
LARGE USE REGULAR	182,744,499	362,596	0	0	0	0	182,744,499	362,596	9%
LARGE USE 3TS	159,602,856	296,944	0	0	0	0	159,602,856	296,944	8%
STREET LIGHT	6,419,124	18,431	0	0	0	0	6,419,124	18,431	0%
SENTINEL	735,308	2,038	0	0	0	0	735,308	2,038	0%
UNMETERED SCATTERED LOAD	2,221,924	-	0	0	0	0	2,221,924	-	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	2,003,855,677	3,220,990	-	-	-	-	2,003,855,677	3,220,990	100%

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2019 Deferral/Variance Account Workform

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

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	555,916,913	$ 87,697	**0.0002**	$/kWh
GS<50 KW	kWh	195,457,487	$ 53,492	**0.0003**	$/kWh
GS>50 - 4,999 KW	**kW**	2,562,347	$ 613,745	**0.2395**	**$/kW**
LARGE USE REGULAR	**kW**	542,339	$ 192,586	**0.3551**	**$/kW**
LARGE USE 3TS	**kW**	528,993	$ 189,908	**0.3590**	**$/kW**
STREET LIGHT	# of Customers	24,188	$ 1,961	**0.0068**	per customer per month
SENTINEL	# of Customers	512	$ 234	**0.0381**	per customer per month
UNMETERED SCATTERED LOAD	# of Customers	721	$ 680	**0.0786**	per customer per month
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 1,140,303**		

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL		-	$ -	**-**	
GS<50 KW		-	$ -	**-**	
GS>50 - 4,999 KW	**kW**	2,540,981	-$ 332,168	**- 0.1307**	**$/kW**
LARGE USE REGULAR	**kW**	362,596	-$ 67,390	**- 0.1859**	**$/kW**
LARGE USE 3TS	**kW**	296,944	-$ 58,856	**- 0.1982**	**$/kW**

STREET LIGHT		-	$ -	-
SENTINEL		-	$ -	-
UNMETERED SCATTERED LOAD		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 458,414**	

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

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

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	**Units**	**kW / kWh / # of Customers**	**Allocated Sub-account 1580 CBR Class B Balance**	**Rate Rider for Sub-account 1580 CBR Class B**	**Revised Rate Rider for Deferral/Variance Accounts**	
RESIDENTIAL	kWh	555,916,913	-$ 12,828	- **0.0000**	$ -	$/kWh
GS<50 KW	kWh	195,457,487	-$ 4,510	- **0.0000**	$ -	$/kWh
GS>50 - 4,999 KW	**kW**	2,540,981	-$ 20,786	- **0.0082**	$ -	**$/kW**
LARGE USE REGULAR	**kW**	362,596	-$ 4,217	- **0.0116**	$ -	**$/kW**
LARGE USE 3TS	**kW**	296,944	-$ 3,683	- **0.0124**	$ -	**$/kW**
STREET LIGHT	# of Customers	24,188	-$ 148	- **0.0005**	$ -	per customer per month
SENTINEL	# of Customers	512	-$ 17	- **0.0028**	$ -	per customer per month
UNMETERED SCATTERED LOAD	# of Customers	721	-$ 51	- **0.0059**	$ -	per customer per month
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
		-	$ -	-	$ -	
Total			**-$ 46,241**			

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

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 Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	15,610,676	-$ 55,925	- **0.0036**	$/kWh
GS<50 KW	kWh	27,195,353	-$ 97,426	- **0.0036**	$/kWh
GS>50 - 4,999 KW	kWh	454,597,675	-$ 1,628,580	- **0.0036**	$/kWh
LARGE USE REGULAR	kWh	25,567,838	-$ 91,596	- **0.0036**	$/kWh
LARGE USE 3TS	kWh	-	$ -	**-**	$/kWh
STREET LIGHT	kWh	6,400,936	-$ 22,931	- **0.0036**	$/kWh
SENTINEL	kWh	63,183	-$ 226	- **0.0036**	$/kWh
UNMETERED SCATTERED LOAD	kWh	2,133,170	-$ 7,642	- **0.0036**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**-$ 1,904,326**		

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	# of Customers	80,293	-$ 649,622	**$ (0.67)**	per customer per month
GS<50 KW	kWh	195,457,487	-$ 228,404	**-$ 0.0012**	$/kWh
GS>50 - 4,999 KW	**kW**	2,562,347	-$ 1,064,405	**-$ 0.4154**	**$/kW**
LARGE USE REGULAR	**kW**	542,339	-$ 329,374	**-$ 0.6073**	**$/kW**
LARGE USE 3TS	**kW**	528,993	-$ 324,148	**-$ 0.6128**	**$/kW**
STREET LIGHT	# of Customers	24,188	-$ 7,501	**-$ 0.0258**	per customer per month
SENTINEL	# of Customers	512	-$ 859	**-$ 0.1399**	per customer per month
UNMETERED SCATTERED LOAD	# of Customers	721	-$ 2,596	**-$ 0.3001**	per customer per month
		-	$ -	**$ -**	
		-	$ -	**$ -**	
		-	$ -	**$ -**	

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

		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
Total			**-$ 2,606,910**	

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months) **60**

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	# of Customers	80,293	-$ 7,825,789	- **1.6244**	per customer per month
GS<50 KW	kWh	195,457,487	-$ 2,751,507	- **0.0028**	$/kWh
GS>50 - 4,999 KW	**kW**	2,562,347	-$ 12,822,556	- **1.0008**	**$/kW**
LARGE USE REGULAR	**kW**	542,339	-$ 3,967,867	- **1.4632**	**$/kW**
LARGE USE 3TS	**kW**	528,993	-$ 3,904,911	- **1.4764**	**$/kW**
STREET LIGHT	# of Customers	24,188	-$ 90,364	- **0.0623**	per customer per month
SENTINEL	# of Customers	512	-$ 10,351	- **0.3370**	per customer per month
UNMETERED SCATTERED LOAD	# of Customers	721	-$ 31,279	- **0.7230**	per customer per month
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 31,404,624**		

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) **12**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568	
RESIDENTIAL	kWh	555,916,913	$ 686,010	**0.0012**	$/kWh
GS<50 KW	kWh	195,457,487	$ 318,892	**0.0016**	$/kWh
GS>50 - 4,999 KW	**kW**	2,562,347	$ 1,370,005	**0.5347**	**$/kW**
LARGE USE REGULAR	**kW**	542,339	$ 97,105	**0.1790**	**$/kW**

LARGE USE 3TS	**kW**	528,993	$	299,970	**0.5671**
STREET LIGHT	# of Customers	24,188	$	-	**-**
SENTINEL	# of Customers	512	$	-	**-**
UNMETERED SCATTERED LOAD	# of Customers	721	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
		-	$	-	**-**
Total			**$**	**2,771,982**	

$/kW
per customer per month
per customer per month
per customer per month

ATTACHMENT 9 – B

OEB Appendix 2-YA: One Time Incremental IFRS Transition Costs

Appendix 2-YA
One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs [1]	Audited Actual Costs Incurred 2009	Audited Actual Costs Incurred 2010	Audited Carrying Charges To December 31, 2018	Forecasted Costs 2019 [3]	Forecasted Costs 2020 [3]	Carrying Charges January 1, 2019 to December 31, 2019 or April 30, 2020 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees	$ 53,400	$ 7,090	$ 7,379			$ 1,360	$ 69,229	KPMG assisted ENWIN with the major decisions that were made for the transition to IFRS and outlined action plans and next steps in preparation for the transition to IFRS.
Professional legal fees							$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS							$ -	
Associated staff training and development costs							$ -	
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) [2]							$ -	
							$ -	
Insert description of additional item(s) and new rows if needed.							$ -	
Total	$ 53,400	$ 7,090	$ 7,379		$ -		$ 69,229	

Note:

1 The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition,

2 If there were any amounts approved in previous Board approved rates, please state the EB #:

3 Any forecasted One-time costs past 2015 should be fully explained in the application, since distributors were required to adopt IFRS or an alternative accounting standard by January 1, 2015.

ATTACHMENT 9 – C

OEB Appendix 2-EA: IFRS-CGAAP Transitional PP&E Amounts

Appendix 2-EA
Account 1575 - IFRS-CGAAP Transitional PP&E Amounts
2012 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopted IFRS on January 1, 2012 for financial reporting purposes

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reporting Basis	**IRM**	**IRM**	**IRM**	**IRM**	**IRM**	**IRM**	**IRM**	**IRM**	**IRM**
	Actual	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Forecast**	**Bridge**
PP&E Values under CGAAP									
Opening net PP&E - Note 1	179,295,701	176,254,689	174,929,663	173,054,149	191,207,789	195,208,433	196,803,074	194,588,325	192,653,937
Net Additions - Note 4	10,378,061	13,676,738	11,820,684	36,299,516	20,656,341	18,701,286	15,425,838	15,858,377	22,738,363
Net Depreciation (amounts should be negative) - Note 4	(13,419,073)	(15,001,764)	(13,696,198)	(18,145,876)	(16,655,697)	(17,106,644)	(17,640,587)	(17,792,765)	(16,658,887)
Closing net PP&E (1)	176,254,689	174,929,663	173,054,149	191,207,789	195,208,433	196,803,074	194,588,325	192,653,937	198,733,413
PP&E Values under MIFRS (Starts from 2011, the transition year)									
Opening net PP&E - Note 1	179,295,701	179,636,724	182,701,205	183,423,199	203,842,666	209,777,579	213,743,585	213,809,164	214,572,728
Net Additions - Note 4	10,260,981	11,592,871	9,631,583	33,774,430	17,671,696	16,334,278	13,213,067	14,524,363	21,081,038
Net Depreciation (amounts should be negative) - Note 4	(9,919,958)	(8,528,390)	(8,909,589)	(13,354,962)	(11,736,783)	(12,368,273)	(13,147,489)	(13,760,799)	(12,779,291)
Closing net PP&E (2)	179,636,724	182,701,205	183,423,199	203,842,666	209,777,579	213,743,585	213,809,164	214,572,728	222,874,475
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP	(3,382,035)	(7,771,542)	(10,369,050)	(12,634,877)	(14,569,147)	(16,940,511)	(19,220,839)	(21,918,791)	(24,141,061)
Effect on Deferral and Variance Account Rate Riders									
Closing balance in Account 1575							**WACC**	6.02%	(24,141,061)
Return on Rate Base Associated with Account 1575 balance at WACC - Note 2							**rate rider disposition**		(7,263,562.55)
Amount included in Deferral and Variance Account Rate Rider Calculation								5	(31,404,624)

Notes:

1 For an applicant that adopted IFRS on January 1, 2015, the PP&E values as of January 1, 2014 under both CGAAP and MIFRS should be the same.

2 Return on rate base associated with deferred balance is calculated as:

the deferral account closing balance as of 2017 x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

ATTACHMENT 9 – D

OEB GA Analysis Work form

Ontario Energy Board

GA Analysis Workform

Version 1.0

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells	
Drop down cells	

Utility Name ENWIN UTILITIES LTD.

Note 1 **Year(s) Requested for Disposition**

2018

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K51)	Net Change in Principal Balance in the GL (cell C62)	Reconciling Items (sum of cells C63 to C75)	Adjusted Net Change in Principal Balance in the GL (cell C76)	Unresolved Difference	$ Consumption at Actual Rate Paid (cell J51)	Unresolved Difference as % of Expected GA Payments to IESO
2018	-$ 802,293	-$ 2,132,579	$ 1,059,678	-$ 1,072,901	-$ 270,608	$ 55,850,707	-0.5%
Cumulative Balance	**-$ 802,293**	**-$ 2,132,579**	**$ 1,059,678**	**-$ 1,072,901**	**-$ 270,608**	**$ 55,850,707**	**N/A**

Ontario Energy Board

GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	2,190,798,735	kWh	100%
RPP	A	975,320,389	kWh	44.5%
Non RPP	B = D+E	1,215,478,347	kWh	55.5%
Non-RPP Class A	D	614,300,194	kWh	28.0%
Non-RPP Class B*	E	601,178,153	kWh	27.4%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

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

Note 4 **Analysis of Expected GA Amount**

Year 2018

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	54,034,213			54,034,213	0.08777	$ 4,742,583	0.06736	$ 3,639,745	-$ 1,102,838
February	47,222,979			47,222,979	0.07333	$ 3,462,861	0.08167	$ 3,856,701	$ 393,840
March	51,783,910			51,783,910	0.07877	$ 4,079,019	0.09481	$ 4,909,633	$ 830,614
April	48,230,947			48,230,947	0.09810	$ 4,731,456	0.09959	$ 4,803,320	$ 71,864
May	56,054,223			56,054,223	0.09392	$ 5,264,613	0.10793	$ 6,049,932	$ 785,320
June	51,748,325			51,748,325	0.13336	$ 6,901,157	0.11896	$ 6,155,981	-$ 745,176
July	58,841,009			58,841,009	0.08502	$ 5,002,663	0.07737	$ 4,552,529	-$ 450,134
August	59,531,884			59,531,884	0.07790	$ 4,637,534	0.07490	$ 4,458,938	-$ 178,596
September	48,314,134			48,314,134	0.08424	$ 4,069,983	0.08584	$ 4,147,285	$ 77,303
October	45,030,776			45,030,776	0.08921	$ 4,017,196	0.12059	$ 5,430,261	$ 1,413,066
November	46,125,443			46,125,443	0.12235	$ 5,643,448	0.09855	$ 4,545,662	-$ 1,097,786
December	44,580,232			44,580,232	0.09198	$ 4,100,490	0.07404	$ 3,300,720	-$ 799,769
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**611,498,075**	**-**	**-**	**611,498,075**		**$ 56,653,000**		**$ 55,850,707**	**-$ 802,293**

Calculated Loss Factor **1.0172**

Note 5 **Reconciling Items**

	Item	Amount	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		-$ 2,132,579	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ -	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ -	
2a	Remove prior year end unbilled to actual revenue differences	$ 182,404	Difference between amount posted for unbilled revenue and actual
2b	Add current year end unbilled to actual revenue differences	$ -	
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	$ -	No long term load transfers
3b	Add difference between current year accrual/forecast to actual from long term load transfers	$ -	No long term load transfers
4	Remove GA balances pertaining to Class A customers	$ -	No GA balances pertaining to Class A customers
5	Significant prior period billing adjustments recorded in current year	-$ 65,545	Cancel/Rebills for years prior in 2018
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor	$ 942,819	Billing Adjustment(s)
9			
10			

Note 6	**Adjusted Net Change in Principal Balance in the GL**	-$ 1,072,901
	Net Change in Expected GA Balance in the Year Per Analysis	-$ 802,293
	Unresolved Difference	-$ 270,608
	Unresolved Difference as % of Expected GA Payments to IESO	-0.5%

ATTACHMENT 9 – E

OEB 1595 Analysis Work form

Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name ENWIN UTILITIES LTD.

Utility name must be selected

1595 Rate Years Requested for Disposition

- ☐ **2013**
- ☐ **2014**
- ☐ **2015**
- ☐ **2016**
- ☑ **2017**

Ontario Energy Board

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-$5,388,707	-$147,773	-$5,536,481	-$5,464,114	-$72,366	-$34,900	**-$107,266**	**1.3%**
Account 1589 - Global Adjustment		-$470,841	-$3,153	-$473,994	-$434,467	-$39,527	-$5,349	**-$44,876**	**8.3%**
Total Group 1 and Group 2 Balances		-$5,859,549	-$150,926	-$6,010,475	-$5,898,581	-$111,893	-$40,249	**-$152,142**	**1.9%**

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

Additional Notes and Comments

Total Residual Balances of $152k from above does not agree with ending balance in the Deferral and Variance continuity due to the allocation in 2018 of USoA account 1563 residual carrying charge balance of $139k.
1562 rate rider ended April 30, 2015. At such time any residual balance in account 1563 should be nullified and record the offsetting entry to 1595.

ATTACHMENT 9 – F

Exhibit 9 Certification

Exhibit 9 Certification

I certify that ENWIN has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed of, consistent with the certification requirements in Chapter 1 of the filing requirements.

Byron Thompson, CPA, CA

Chief Financial Officer & Vice President, Finance

ENWIN Utilities Ltd.