



2020 Deferral/Variance Account Workform

Summary of Changes from the Prior Year	
1	DVA balances from the RRR will be populated in the continuity schedules in tab 2a and 2b once the utility name is selected in tab 1 and the password is entered.
2	Questions have been added to tab 1.
a	Depending on the responses selected in tab 1, the continuity schedule in tabs 2a and 2b will open to the appropriate year in which utilities are to start inputting DVA balances.
b	Questions that were on tab 2a (regarding Class A customers), tab 6 and 6.2a (regarding year of last disposition for GA and CBR Class B) are moved to tab 1.
3	An option on whether an account is requested for disposition is added in column BU for Accounts 1588 and 1589 in tab 2a, and Accounts 1532 and 1555 (Stranded Meters) in tab 2b.
4	Account changes in tab 2b:
a	Added Accounts 1508 (Pole Attachment, Retail Service Charge Incremental Revenue) and 1522 (primary, contra and interest accounts)
b	Accounts that are no longer used are removed.
5	Table 3b in tab 6 is revised for the below. Table 3b pertains to consumption for customers that were Class A for the entire year or transition customers in the test year.
a	Consumption is required on a total rate class basis instead of an individual customers basis.
b	Forecast consumption is required for transition customers and full year Class A customers for use in the billing determinants in tabs 4 and 6.2, if applicable.
6	In tab 6.1a , the first table for Allocation of Total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers is modified. Utilities only need to input Non-RPP less WMP consumption, as applicable.
7	In tab 6.2a , the first table for Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers is modified. Utilities only need to input Non-RPP less WMP consumption, as applicable.
8	If there were Class A customers and the rate rider for Account 1580 CBR Class B is calculated to be \$0 for one or more rate classes, then the entire balance in the sub-account (including any portion allocated to transition customers) will be transferred to Account 1580 WMS to be disposed.

Instructions

Tab	Tab Details	Step	Instructions
		1	<p>Complete the information sheet.</p> <p>Enter the utility name and password. DVA balances from the RRR will be populated in tabs 2a and 2b.</p> <p><u>Questions 1 to 4</u></p> <p>Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate year that DVA balances should first be inputted.</p>
	This tab shows some information pertaining to		

1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	<p><u>Questions 5 to 6</u></p> <p>If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated.</p> <p>If the response to question 6 is yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billing determinants for the Account 1580, sub-account CBR Class B rate rider, if applicable, using information inputted in tabs 4 and 6.</p> <p>If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider</p>
2a and 2b - Continuity Schedule	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	<p>2 Complete the DVA continuity schedule.</p> <p>2a</p> <p><u>a) For all Group 1 accounts, except Account 1595:</u> The continuity schedule will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that year. <i>For example, if in the 2019 rate application, DVA balances as at December 13, 2017 were approved for disposition, the continuity schedule will commence from 2017. Start by inputting the approved closing 2017 balances in the Adjustments column under 2017.</i></p> <p><u>b) For all Account 1595 sub-accounts:</u> Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2018, regardless of whether the account is being requested for disposition in the current application.</p> <p>The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. 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). <i>For example, Account 1595 (2015) would accumulate a balance starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). Input the amount approved for disposition in the OEB Approved Disposition column.</i></p> <p>Note that the DVA continuity schedule can currently start from 2013, if a utility has an Account 1595 with a vintage year prior to 2013, then a separate schedule should be provided starting from that vintage year.</p> <p>For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU.</p> <p>2b</p> <p><u>c) For all Group 2 accounts:</u> The continuity schedule will open from the year the GL balance was last disposed. Start inputting approved ending balances in the Adjustment columns of that year. <i>For example, if in the 2015 rebasing rate application, DVA balances as at December 13, 2013 were approved for disposition, the continuity schedule will commence from 2013. Start by inputting the approved closing 2013 balances in the Adjustments column under 2013.</i></p> <p>Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility specific 1508 sub-accounts. Input the name and the balances of the sub-account(s).</p> <p>Indicate whether disposition is requested for various accounts in column BU</p> <p>Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation in tab 3, if necessary.</p>
3. Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	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 based on the load forecast. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 1. Information in these columns are populated based on data from tab 6.

5 - Allocating Def-Var Balances	This tab allocates the DVA balances	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B will be determined after tabs 6 to 6.2a have been completed.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers during the period the GA balance CBR Class B balance accumulated. 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	<p>6 This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated.</p> <p>7 Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated.</p> <p>Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.</p> <p>8 Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR Class B balances accumulated. A table will be generated based on the number of customers.</p> <p>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.</p> <p>Note that 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.</p> <p>Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CBR Class B balances accumulated.</p> <p>9 Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes.</p> <p>Complete the table accordingly for each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast of total Class A and B consumption for transition and full year Class A customers in the test year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as</p>
6.1a. - GA Allocation	This tab 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	<p>10 This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated.</p> <p>In row 20, enter the Non-RPP consumption less WMP consumption.</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.</p>
6.2 - CBR	This tab calculates the billing determinants for the CBR Class B rate rider, if applicable.	11	<p>11 This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.</p> <p>No input is required. 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 7.</p>
	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B	12	<p>12 This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.</p> <p>In row 20, enter the total Class B consumption less WMP consumption.</p>

6.2a - CBR_B Allocation	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).		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. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as calculated in tab 7.
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 . If there are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.

2020 Deferral/Variance Account Workform

Utility Name	<input type="text" value="Greater Sudbury Hydro Inc."/>
Service Territory	<input type="text" value="Sudbury, Ontario"/>
Assigned EB Number	<input type="text" value="EB-2019-0037"/>
Name of Contact and Title	<input type="text" value="Tijja Luttrell CPA, CA Supervisor Regulatory Affairs"/>
Phone Number	<input type="text" value="705-675-0514"/>
Email Address	<input type="text" value="tijja.luttrell@gsuinc.ca"/>

Questions

To determine the first year the continuity schedules in tabs 2a and 2b will be generated for input, answer the following questions:

- 1) Select the year that the balances of Accounts 1588 and 1589 were last approved for disposition
(e.g. If 2017 balances were approved for disposition in the 2019 rate application, select 2017)
- 2) Select the year that the balances of the remaining Group 1 DVAs were last approved for disposition
- 3) Select the earliest vintage year in which there is a balance in Account 1595
(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016)
- 4) Select the earlier of i) the year in which Group 2 DVAs were last disposed and ii) the earliest year in which Group 2 DVAs started to accumulate

To determine whether tabs 6 and 6.2 will be generated, answer the following questions

- 5) Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance was last disposed to the year requested for disposition) or the test year?
- 6) Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to the year requested for disposition) or the test year?

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.
- Pale grey cell represent auto-populated RRR data

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Energy Board
Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

		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(4)	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					\$0					\$0
RSVA - Wholesale Market Service Charge ²	1580					\$0					\$0
Variance WMS - Sub-account CBR Class A ³	1580					\$0					\$0
Variance WMS - Sub-account CBR Class B ³	1580					\$0					\$0
RSVA - Retail Transmission Network Charge	1584					\$0					\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588					\$0					\$0
RSVA - Global Adjustment ⁴	1589					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ²	1595		588,787	2,722,670		-\$2,133,883		(200,106)			-\$200,106
Disposition and Recovery/Refund of Regulatory Balances (2014) ²	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ²	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ²	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ²	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ²	1595					\$0					\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$588,787	\$2,722,670	\$0	-\$2,133,883	\$0	-\$200,106	\$0	\$0	-\$200,106
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$588,787	\$2,722,670	\$0	-\$2,133,883	\$0	-\$200,106	\$0	\$0	-\$200,106
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

1) If the LDC's rate year begins on January 1, 2020, the projected interest is recorded from January 1, 2019 to December 31, 2019 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.

2) If the LDC's rate year begins on May 1, 2020, the projected interest is recorded from January 1, 2019 to April 30, 2020 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor. Select "yes" column BU if the sub-account is requested for disposition.

Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. The amount requested for disposition starts with the audited account balance. If the audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need to be reversed in the amount requested for disposition in the following year, unless the RPP settlement true-up claim was not reflected as an adjustment in the previously disposed ending account balance. Also see Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, dated February 21, 2019 for further detailed accounting guidance.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) 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(1) during 2017	Closing Interest Amounts as of Dec-31-17
Group 1 Accounts											
LV Variance Account	1550	\$0			\$366,020	\$366,020	\$0			\$4,581	\$4,581
Smart Metering Entity Charge Variance Account	1551	\$0			-\$19,604	-\$19,604	\$0			-\$300	-\$300
RSVA - Wholesale Market Service Charge ⁵	1580	\$0			-\$1,673,857	-\$1,673,857	\$0			-\$25,412	-\$25,412
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0			\$0	\$0	\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0			-\$131,930	-\$131,930	\$0			-\$1,250	-\$1,250
RSVA - Retail Transmission Network Charge	1584	\$0			-\$169,797	-\$169,797	\$0			-\$136	-\$136
RSVA - Retail Transmission Connection Charge	1586	\$0			\$150,151	\$150,151	\$0			\$7,671	\$7,671
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0			-\$425,528	-\$425,528	\$0			-\$1,889	-\$1,889
RSVA - Global Adjustment ⁴	1589	\$0			-\$372,516	-\$372,516	\$0			\$6,513	\$6,513
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	-\$183,801	234,647			\$50,846	-\$246,106	(154)			-\$246,260
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$367,291	(306,313)			\$60,978	\$12,025	1,441			\$13,466
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$31,120	1,063,437	1,726,335		-\$631,778	\$0	(10,106)	33,732		-\$43,838
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$214,610	\$991,771	\$1,726,335	-\$2,277,062	-\$2,797,015	-\$234,081	-\$8,818	\$33,732	-\$10,222	-\$286,854
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$214,610	\$991,771	\$1,726,335	-\$1,904,546	-\$2,424,499	-\$234,081	-\$8,818	\$33,732	-\$16,735	-\$293,367
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	-\$372,516	-\$372,516	\$0	\$0	\$0	\$6,513	\$6,513

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) 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(1) during 2018	Closing Interest Amounts as of Dec-31-18
Group 1 Accounts											
LV Variance Account	1550	\$366,020	\$183,174			\$549,194	\$4,581	\$8,331			\$12,912
Smart Metering Entity Charge Variance Account	1551	-\$19,604	-\$47,022			-\$66,626	-\$300	-\$878			-\$1,178
RSVA - Wholesale Market Service Charge ⁵	1580	-\$1,673,857	-\$220,657			-\$1,894,515	-\$25,412	-\$28,801			-\$54,213
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$423			\$423	\$0	-\$22			-\$22
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$131,930	-\$63,265			-\$195,195	-\$1,250	-\$3,471			-\$4,721
RSVA - Retail Transmission Network Charge	1584	-\$169,797	-\$112,671			-\$282,468	-\$136	-\$1,564			-\$1,700
RSVA - Retail Transmission Connection Charge	1586	\$150,151	\$32,511			\$182,662	\$7,671	\$3,393			\$11,064
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$425,528	-\$983,175			-\$1,408,703	-\$1,889	-\$14,652			-\$16,541
RSVA - Global Adjustment ⁴	1589	-\$372,516	-\$934,705			-\$1,307,221	\$6,513	-\$10,984			-\$4,471
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	\$50,846	\$34			\$50,880	-\$246,260	-\$5,557		-\$20,340	-\$272,156
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$60,978	-\$433			\$60,545	\$13,466	\$1,416			\$14,882
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$631,778	\$644,056			\$12,278	-\$43,838	-\$1,363			-\$45,201
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0			\$31,120	\$31,120	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,797,015	-\$1,501,731	\$0	\$31,120	-\$4,267,626	-\$286,854	-\$54,151	\$0	-\$20,340	-\$361,344
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$2,424,499	-\$567,025	\$0	\$31,120	-\$2,960,405	-\$293,367	-\$43,166	\$0	-\$20,340	-\$356,873
RSVA - Global Adjustment 4	1589	-\$372,516	-\$934,705	\$0	\$0	-\$1,307,221	\$6,513	-\$10,984	\$0	\$0	-\$4,471

Account Descriptions	Account Number	2019				Projected Interest on Dec-31-18 Balances				2.1.7 RRR		Variance RRR vs. 2018 Balance (Principal + Interest)
		Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balance as of Dec 31-19 Adjusted for Dispositions during 2019	Closing Interest Balance as of Dec 31-19 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 (€)	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31-18 balance adjusted for disposition during 2019 (€)	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-18	
Group 1 Accounts												
LV Variance Account	1550	\$366,020	\$14,009	\$183,174	-\$1,097	\$4,117	\$1,331	\$4,351	\$187,825.02		\$562,106	\$0
Smart Metering Entry Charge Variance Account	1551	-\$19,604	-\$805	-\$17,022	-\$373	-\$1,057	-\$342	-\$1,772	-\$46,793.86		-\$67,604	\$0
RSVA - Wholesale Market Service Charge ³	1580	-\$1,673,857	-\$68,530	-\$220,658	\$14,317	-\$4,959	-\$1,603	\$7,755	-\$212,902.78		-\$2,148,242	-\$199,515
Variance WMS - Sub-account CBR Class A ⁴	1580			\$423	-\$22			-\$22	\$0.00		\$401	\$0
Variance WMS - Sub-account CBR Class B ³	1580	-\$131,930	-\$4,648	-\$53,265	-\$73	-\$1,422	-\$460	-\$1,955	-\$65,219.88		-\$199,918	\$0
RSVA - Retail Transmission Network Charge	1584	-\$160,797	-\$4,509	-\$112,671	\$2,600	-\$2,532	-\$819	-\$542	-\$113,213.32		-\$284,188	\$0
RSVA - Retail Transmission Connection Charge	1586	\$150,151	\$11,539	\$32,511	-\$475	\$731	\$236	\$492	\$33,002.85		\$193,726	\$0
RSVA - Power (excluding Global Adjustment) ³	1588	-\$425,528	-\$12,850	-\$983,175	-\$3,691	-\$22,097	-\$7,144	-\$32,932	-\$1,016,107.07	Yes	-\$1,410,592	\$14,652
RSVA - Global Adjustment ⁴	1589	-\$372,516	-\$3,063	-\$934,705	-\$1,389	-\$21,008	-\$6,792	-\$29,168	-\$963,893.56	Yes	-\$1,300,708	\$10,985
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595			\$50,680	-\$272,156	\$1,144	\$370	-\$270,643	-\$219,769.88	Yes	-\$221,276	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595			\$0				\$0	\$0.00		\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595			\$0				\$0	\$0.00		\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			\$60,545	\$14,882	\$1,361	\$440	\$16,683	\$77,228.20	Yes	\$75,427	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			\$12,278	-\$45,201	\$276	\$89	-\$44,836	-\$32,557.62	Yes	-\$64,043	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			\$31,120	\$0			\$0	\$31,120.00	Yes	\$0	-\$31,120
<i>Not to be disposed of until a year after rate order has expired and that balance has been audited</i>												
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,277,061	-\$68,877	-\$1,990,565	-\$292,467	-\$45,447	-\$14,694	-\$352,608	-\$2,343,574.81		-\$4,865,090	-\$236,119
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,904,545	-\$65,794	-\$1,055,860	-\$291,079	-\$24,439	-\$7,902	-\$323,420	-\$1,379,681.13		-\$3,564,382	-\$247,104
RSVA - Global Adjustment 4	1589	-\$372,516	-\$3,063	-\$934,705	-\$1,389	-\$21,008	-\$6,792	-\$29,188	-\$963,893.38		-\$1,300,708	\$10,985

2020 Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

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

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

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions Debit/(Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(1) 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	\$133,919	\$592			\$134,511	\$2,354	\$1,969			\$4,324
Pole Attachment Revenue Variance ²	1508					\$0					\$0
Retail Service Charge Incremental Revenue ³	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Energy Ecol Pipeline	1508					\$0					\$0
Smart Grid Capital Deferral Account - (OEB Account 1534)	1508					\$0					\$0
Smart Grid OM&A Deferral Account - (OEB Account 1535)	1508					\$0					\$0
Retail Cost Variance Account - Retail ⁴	1518					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR ⁵	1548					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425	-\$597,044				-\$597,044	\$0				\$0
Group 2 Sub-Total		-\$463,124	\$592	\$0	\$0	-\$462,532	\$2,354	\$1,969	\$0	\$0	\$4,324
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
LRAM Variance Account⁶	1568	\$86,084				\$86,084	\$2,350				\$2,350
Total including Account 1568		-\$377,040	\$592	\$0	\$0	-\$376,448	\$4,705	\$1,969	\$0	\$0	\$6,674
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522					\$0					\$0
Renewable Generation Connection Capital Deferral Account	1531	\$48,214				\$48,214	\$384				\$384
Renewable Generation Connection OMSA Deferral Account	1532	\$76,509				\$76,509	\$1,075				\$1,075
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534	\$19,280				\$19,280	\$29				\$29
Smart Grid OM&A Deferral Account	1535	\$44,844				\$44,844	\$586				\$586
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$993,521				\$993,521	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ⁷	1557										\$0
IFRS-CGAAP Transition PPR&E Amounts Balance + Return Component	1575					\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0					\$0

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

¹ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

² 1) If the LDC's rate year begins on January 1, 2020, the projected interest is recorded from January 1, 2019 to December 31, 2019 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.

2) If the LDC's rate year begins on May 1, 2020, the projected interest is recorded from January 1, 2019 to April 30, 2020 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.

³ Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside the DVA Continuity Schedule.

⁴ Input the LRAM/A balance in the DVA Continuity Schedule as calculated from the LRAM/A model. The associated rate rider will be calculated in the DVA Continuity Schedule.

⁵ This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018. The account is expected to be discontinued after rebasing, once a utility updates its pole attachment charges in base rates and disposes of the account balance.

⁶ The 1508 sub-account is effective May 1, 2019 per the Energy Retailer Service Charges Decision and Order (EB-2015-0304). The RCVAs are expected to be discontinued after rebasing, once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance.

Account Descriptions	Account Number	2014								2015											
		Opening Principal Amounts as of Jan-1-14	Transactions Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(1) 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(1) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) 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(1) during 2015	Closing Interest Amounts as of Dec-31-15
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$134,511	\$0			\$134,511	\$4,324	\$1,977			\$6,301	\$134,511				\$134,511	\$6,301	\$1,604			\$7,905
Pole Attachment Revenue Variance ²	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue ³	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Energy East Pipeline	1508	\$0				\$0	\$0				\$0	\$8,328				\$8,328	\$0	\$54			\$54
Smart Grid Capital Deferral Account - (OEB Account 1534)	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid OMS&A Deferral Account - (OEB Account 1535)	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail ⁴	1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR ⁵	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	-\$597,044	\$19,321			-\$577,723	\$0	\$0			\$0	-\$577,723	\$62,195			-\$515,527	\$0	\$0			\$0
Group 2 Sub-Total		-\$462,532	\$19,321	\$0	\$0	-\$443,211	\$4,324	\$1,977	\$0	\$0	\$6,301	-\$443,211	\$70,523	\$0	\$0	-\$372,688	\$6,301	\$1,658	\$0	\$0	\$7,959
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITC)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
LRAM Variance Account⁶	1568	\$86,084	-\$101,332			-\$15,248	\$2,350	-\$2,453			-\$103	-\$15,248	\$22,703			\$7,456	-\$103	-\$66			-\$168
Total Including Account 1568		-\$376,448	-\$82,011	\$0	\$0	-\$458,459	\$6,674	-\$476	\$0	\$0	\$6,198	-\$458,459	\$93,227	\$0	\$0	-\$365,232	\$6,198	\$1,593	\$0	\$0	\$7,791
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$48,214	\$2,013			\$50,227	\$384	\$712			\$1,005	\$50,227	\$0			\$50,227	\$1,005	\$599			\$1,604
Renewable Generation Connection OMS&A Deferral Account	1532	\$76,509	\$33,592			\$110,101	\$1,075	\$1,968			\$2,443	\$110,101	-\$50,075			\$60,026	\$2,443	-\$148			\$2,295
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$19,280	\$28,845			\$48,224	\$29	\$63			\$591	\$48,224	-\$25,000			\$23,224	\$591	\$574			\$1,166
Smart Grid OMS&A Deferral Account	1535	\$44,844	\$30,011			\$74,854	\$56	\$900			\$1,386	\$74,854	\$80,446			\$155,300	\$1,386	\$1,308			\$2,694
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$993,521	-\$299,589			\$693,932	\$0				\$0	\$693,932	-\$301,122			\$392,811	\$0	\$0			\$0
Meter Cost Deferral Account (MIST Meters) ⁷	1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0	\$0				\$0	\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					\$0	\$0				\$0	\$0				\$0

Account Descriptions	Account Number	2016										2017									
		Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) 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(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions Debit/(Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) 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(1) during 2017	Closing Interest Amounts as of Dec-31-17
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$134,511	\$41,598			\$176,109	\$7,905	\$1,480			\$9,385	\$176,109	\$0			\$176,109	\$9,385	\$2,113			\$11,498
Pole Attachment Revenue Variance ²	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue ⁸	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0	\$41,329			\$41,329	\$0	\$189			\$189	\$41,329	\$56,859			\$98,188	\$189	\$893			\$1,083
Other Regulatory Assets - Sub-Account - Energy East Pipeline	1508	\$8,328	\$509			\$8,837	\$54	\$94			\$149	\$8,837	\$0			\$8,837	\$149	\$106			\$255
Smart Grid Capital Deferral Account - (OEB Account 1534)	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid OMS&A Deferral Account - (OEB Account 1535)	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail ¹	1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR ⁸	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	-\$515,527	\$1,575			-\$513,952	\$0	\$0			\$0	-\$513,952	\$0			-\$513,952	\$0	\$0			\$0
Group 2 Sub-Total		-\$372,688	\$85,011	\$0	\$0	-\$287,677	\$7,959	\$1,763	\$0	\$0	\$9,723	-\$287,677	\$56,859	\$0	\$0	-\$230,818	\$9,723	\$3,113	\$0	\$0	\$12,855
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITC)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
LRAM Variance Account⁴	1568	\$7,456	\$418,717			\$426,172	-\$168	\$7,365			\$7,197	\$426,172	\$245,464			\$671,637	\$7,197	\$5,171			\$12,367
Total Including Account 1568		-\$365,232	\$503,728	\$0	\$0	\$138,495	\$7,791	\$9,128	\$0	\$0	\$16,919	\$138,495	\$302,323	\$0	\$0	\$440,819	\$16,919	\$8,283	\$0	\$0	\$25,203
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$50,227	\$0			\$50,227	\$1,694	\$552			\$2,247	\$50,227	\$0			\$50,227	\$2,247	\$603			\$2,849
Renewable Generation Connection OMS&A Deferral Account	1532	\$60,026	\$9,686			\$69,712	\$2,295	\$665			\$2,960	\$69,712	-\$23,689			\$46,043	\$2,960	-\$1,146			\$1,814
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$23,224	\$423,548			\$446,773	\$1,166	\$530			\$1,696	\$446,773	\$86,287			\$533,060	\$1,696	\$6,012			\$7,708
Smart Grid OMS&A Deferral Account	1535	\$155,300	-\$17,281			\$138,020	\$2,894	\$1,856			\$4,549	\$138,020	\$92,998			\$231,017	\$4,549	\$2,790			\$7,339
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$392,811	-\$302,641			\$90,170	\$0	\$0			\$0	\$90,170	-\$99,124			-\$8,954	\$0	\$0			\$0
Meter Cost Deferral Account (MIST Meters) ⁷	1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0	\$1,624,754			\$1,624,754						\$1,624,754	\$461,851			\$2,086,604					
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0						\$0				\$0					

Account Descriptions	Account Number	2018										2019				Projected Interest on Dec-31-18 Balances				2.1.7 RRR			
		Opening Balance as of Dec 31-18	Transactions Debit / Credit during 2018	OPEB-Approved Dispositions during 2018	Principal Adjustments during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Dec-31-18	Interest Income Dec-31-18	OPEB-Approved Dispositions during 2018	Interest Adjustments during 2018	Closing Interest Amounts as of Dec-31-18	Principal Disposition during 2019 - Instance(s) by OPEB	Interest Disposition during 2019 - Instance(s) by OPEB	Closing Principal Balance as of Dec 31-18 Adjusted for Dispositions during 2019	Closing Interest Balance 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 (2)	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31-18 balance adjusted for disposition during 2019 (2)	Total Interest	Total Claim	Accrued to Employee Yr/No	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	\$176,100	\$0			\$176,100	\$1,498		\$3,280		\$14,778			\$176,100	\$14,778	\$3,968	\$1,280	\$20,016	\$198,126.12		\$304,104	\$13,277	Please provide an explanation of the variance in the tab 3 - Appendix A
Pool Attachment Revenue Variance	1508	\$0	-\$38,525			-\$38,525	\$0		-\$105		-\$105			-\$38,525	-\$105	-\$866	-\$286	-\$1,250	-\$39,775.27		\$38,429	\$0	
Retail Service Charge Incremental Reserve	1508	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Other Regulatory Assets - Sub-Account - Other	1508	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Credit Assessments	1508	\$98,198	\$41,957			\$139,245	\$1,093	\$2,282		\$3,344				\$139,245	\$3,344	\$3,130	\$1,012	\$7,496	\$147,741.50	Yes	\$0	-\$142,093	
Other Regulatory Assets - Sub-Account - Energy East Pipeline	1508	\$8,837	\$0			\$8,837	\$25	\$165		\$4,19				\$8,837	\$4,19	\$199	\$64	\$882	\$9,139.44	Yes	\$0	-\$5,217	
Smart Grid Capital Deferral Account - (OEB Account 1534)	1508	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$570,715	\$17,701	\$33,755	\$570,445.00	Yes	\$0	\$0	
Smart Grid O&M Deferral Account - (OEB Account 1533)	1508	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$246,140	\$11,835	\$5,532	\$11,789	Yes	\$0	\$0	
Retail Cost Variance Account - Retail	1522	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Pension & OPEB Forecast Acctrol versus Actual Cash Payment Differential Carrying Charges	1522	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Met. Deferral Debit	1522	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Retail Cost Variance Account - BTM	1548	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Other Regulatory Assets - Sub-Account - BTM	1574	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
RRR - One-time	1682	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Other Deferred Credits	2425	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Group 2 Sub-Total		-\$230,818	\$2,532	\$0	Group 2	-\$228,286	\$12,835	\$5,602	\$0	\$0	\$18,437	-\$785,852	-\$20,538	\$557,566	\$47,075	\$24,082	\$7,786	\$79,844	\$537,410.22	Yes	-\$209,843	\$0	
PLI and Tax Variance for 2006 and Subsequent Years	1592	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
PLI and Tax Variance for 2005 and Subsequent Years - Sub-Account HETIOVAT Input Tax Credits (ITC)	1592	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
LRAM Variance Account	1988	\$971,637	\$276,616			\$947,652	\$12,367	\$27,203		\$39,666	\$632,157	\$36,508	\$315,405	\$3,157	\$7,091	\$2,293	\$12,540	\$328,039.88		\$987,313	\$0		
Total Including Account 1988		\$440,819	\$278,548	\$0	\$0	\$719,367	\$25,203	\$32,895	\$0	\$58,097	-\$153,695	\$6,965	\$873,062	\$51,132	\$31,173	\$10,079	\$92,384	\$965,446.15		\$839,704	\$92,240		
Pension & OPEB Forecast Acctrol versus Actual Cash Payment Differential	1522	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Pension & OPEB Forecast Acctrol versus Actual Cash Payment Differential Contra Account	1531	\$50,227	-\$3,852			\$46,375	\$2,849	\$869		\$3,718				\$46,375	\$3,718	\$1,042	\$337	\$5,097	\$51,472.10	Yes	\$0	\$0	
Renewable Generation Connection Capital Deferral Account	1532	\$45,943	-\$5,168			\$40,775	\$1,814	\$759		\$2,578				\$40,775	\$2,578	\$919	\$297	\$3,788	\$44,464.00	Yes	\$0	\$0	
Renewable Generation Connection Funding Aider Deferral Account	1533	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$533,900	\$6,463			\$539,213	\$7,739	\$9,496		\$17,701				\$539,213	\$17,701	\$0	\$0	\$0	\$0		\$0	\$0	
Smart Grid O&M Deferral Account	1535	\$231,077	\$15,123			\$246,140	\$7,339	\$4,496		\$11,835				\$246,140	\$11,835	\$0	\$0	\$0	\$0		\$0	\$0	
Smart Grid Funding Aider Deferral Account	1536	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	-\$8,954	\$2			-\$8,953	\$0	\$0		\$0				-\$8,953	\$0	-\$201	-\$65	-\$266	-\$9,219.10	Yes	\$0	-\$8,953	-\$0
Smart Meter Deferral Account (MST Metering)	1557	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
IFRS-CCAP Transition P&E Accounts Balance - Return Component	1576	\$2,086,464	\$524,722			\$1,560,770	\$4,262,057							\$4,262,057				\$4,262,057	\$4,262,057	Yes	\$2,711,227	\$27	-\$1,505
Accounting Changes Under CGAAP Balance - Return Component	1579	\$0	\$0			\$0	\$0		\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0	Yes	\$0	\$0	\$0

For Accounts 1508, 1522 and 1982, only the total control account is populated in the RRR column and is shown in the first row for that account in this tab



2020 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
RSVA - Wholesale Market Service Charge ⁵	1580	\$ (199,515.21)	This variance is equal to the sum of the balance in 1580 sub account CBR Class A, plus 1580 sub account CBR Class B. GSHI understands that no balance should exist in 1580 sub account CBR Class A. The balance is \$401. This balance was the result
Variance WMS – Sub-account CBR Class B5	1580	\$ -	N/A
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$ 14,651.68	The DVA continuity schedule shows a difference between the RRR submission for year-ending December 31, 2018 and the continuity balance for account 1588. The difference for this account is \$14,652. This difference represents the annual interest
RSVA - Global Adjustment ⁴	1589	\$ 10,984.82	The DVA continuity schedule shows a difference between the RRR submission for year-ending December 31, 2018 and the continuity balance for account 1589. The difference for this account is \$10,985. This difference represents the annual interest
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$ (31,120.47)	This variance nets out with the variance below in account 1592. This \$31,120 represents the amount ordered disposed by the Board for Shared Tax Savings in EB-2016-0072, the Decision and Order dated March 30, 2017.
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$ (31,120.00)	This variance nets out with the variance below in account 1592. This \$31,120 represents the amount ordered disposed by the Board for Shared Tax Savings in EB-2017-0042, the Decision and Order dated March 22, 2018.
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 113,216.54	The sum of the 1508 variances on this tab net to zero. The control account balance for account 1508 appropriately equals the sum of the 1508 sub accounts.
Pole Attachment Revenue Variances ⁵	1508	\$ 38,629.47	The sum of the 1508 variances on this tab net to zero. The control account balance for account 1508 appropriately equals the sum of the 1508 sub accounts.
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ (142,589.41)	The sum of the 1508 variances on this tab net to zero. The control account balance for account 1508 appropriately equals the sum of the 1508 sub accounts.
Other Regulatory Assets - Sub-Account - Energy East Pipeline	1508	\$ (9,256.60)	The sum of the 1508 variances on this tab net to zero. The control account balance for account 1508 appropriately equals the sum of the 1508 sub accounts.

2020 Deferral/Variance Account Workform

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed Note that the sub-account was established in 2015.

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 the year after the balance was last disposed to the current year requested for disposition)? (e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)

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 the year after the balance was last disposed to the current year requested for disposition)? (e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated.

In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year; and ii) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the test year.

Rate Classes with Class A Customers - Billing Determinants by Rate Class		Transition Customers (Total Class A and B Consumption)	Class A Customer for Full Year (Total Class A Consumption)
Rate Class		Test Year Forecast	Test Year Forecast
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kWh	-	72,343,263
	kW	-	145,313

2020 Deferral/Variance Account Workform

No Input Required in this tab. 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

	Total Metered Forecast Consumption Minus WMP		Forecast Total Metered Test Year kWh for Full Year Class A Customers		Forecast Total Metered Test Year kWh for Transition Customers		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 SERVICE CLASSIFICATION	361,088,385	-	0	0	0	0	361,088,385	-	47%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	134,331,187	-	0	0	0	0	134,331,187	-	17%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	339,755,276	849,885	72,343,263	145,313	0	0	267,412,013	704,572	35%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	1,081,447	-	0	0	0	0	1,081,447	-	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	389,166	1,062	0	0	0	0	389,166	1,062	0%
STREET LIGHTING SERVICE CLASSIFICATION	7,342,584	20,511	0	0	0	0	7,342,584	20,511	1%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
Total	843,988,045	871,458	72,343,263	145,313	-	-	771,644,782	726,145	100%

