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. |
|---|--|
| a | Questions have been added to tab 1. 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. 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. |
| a | Account changes in tab 2b: Added Accounts 1508 (Pole Attachment, Retail Service Charge Incremental Revenue) and 1522 (primary, contra and interest accounts) Accounts that are no longer used are removed. |
| a | 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. Consumption is required on a total rate class basis instead of an individual customers basis. 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. |
| | 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. |
| | 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 | Complete the information sheet. |
| | | | Enter the utility name and password. DVA balances from the RRR will be populated in tabs 2a and 2b. |
| | | | Questions 1 to 4 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. |
| | This tab shows some information pertaining to | | |

| 1 - Information Sheet | the utility and the application. | | Questions 5 to 6 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. 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. 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 |
|------------------------------------|---|---------------|---|
| 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. | 2 2a 2b | Complete the DVA continuity schedule. a) For all Group 1 accounts, except Account 1595; 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. 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. b) 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, 2018, regardless of whether the account is being requested for disposition in the current application. 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). 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. 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. For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU. c) For all Group 2 accounts: The continuity schedule will open from the year the GL balance was last disposed. Start inputting approved for disposition, the continuity schedule will commence from 2013. Start by inputting the approved diosing 2013 balances in the Adjustment column BU. 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 |
| 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 7 | 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. 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. 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 6.1a will be generated. |
| 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). | 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. 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. 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. |
| | | 9 | 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. 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. 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 |
| 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 | This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. 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. Al 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 tab calculates the billing determinants for the CBR Class B rate rider, if applicable. | 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. 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. |
| | This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B | 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. In row 20, enter the total Class B consumption less WMP consumption. |

| 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). | rest of the information in this tab will be auto-populated and will calculate the customer specific allocat m table. ransition customer who is allocated a specific CBR Class B amount is not to be charged the general (| |
|-----------------------------------|---|---|--|
| 7 - Calculation of Def- Var RR | This tab calculates all the applicable DVA rate riders. | the proposed rate rider recovery period if different than the default 12 month period. For each rate cla lated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populare re are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBF omers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate | ated and the rate riders are calculated accordingly . Class B balance, including the amount allocated to transition |

Contario Energy Board

2020 Deferral/Variance Account Workform

| Utility Name | Greater Sudbury Hydro Inc. |
|---------------------------|--|
| Service Territory | Sudbury, Ontario |
| Assigned EB Number | EB-2019-0037 |
| Name of Contact and Title | Tiija Luttrell CPA, CA Supervisor Regulatory Affairs |
| Phone Number | 705-675-0514 |
| Email Address | tiija.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?



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| 20 | 1 | 3 | I |





Yes

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(1) | 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 ⁵ | 1580 | | | | | \$0 |) | | | | \$0 |
| Variance WMS – Sub-account CBR Class A | 1580 | | | | | | | | | | |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | | | | | | | | | | |
| RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge | 1584 1586 | | | | | \$0 \$0 | | | | | \$0 \$0 |
| RSVA - Power (excluding Global Adjustment) ⁴ | 1588 | | | | | sc SC | | | | | |
| RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment ⁴ | 1588 1589 | | | | | \$U \$0 | | | | _ | \$0 \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1589 | | 588.787 | 2.722.670 | | -\$2,133,883 | | (200,106) | | | |
| | | | 568,/8/ | 2,722,070 | | | | (200,106) | | | -\$200,106 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ | 1595 1595 | | | | | \$0 \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | | | | | | | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 1595 | | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ Not to be disposed of until a year after rate rider has expired and that balance has been | | | | | | \$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 | \$588.787 | \$2,722.670 | \$0 | -\$2,133,883 | \$0 | -\$200,106 | \$0 | \$0 | -\$200.106 |
| Group 1 Sub-Total (excluding Account 1569 - Global Adjustment) | | \$0 | \$588.787 | \$2,722,670 | | -\$2,133,883 | | -\$200,100 | | | |
| RSVA - Global Adjustment 4 | 1589 | \$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.

 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.

env 2/19 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-accounts, the transfer of the balance approved for disposition in No account 1595 is to be recorded in 'OEB Approved Disposition' column. The exoevryfeturd is to be recorded in the 'Transaction' column. The audited balance in the account is only to be disposed a year after the recoveryfeturd rejet has been completed. Generally, no further transactions would be expected to flow through the account after that. Any virtuage year of Account 1595 is only to be disposed noor on a final basis. No further dispositions of these accounts are greenaily 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 is letter titled Guidance on Disposition of Accounts 1588 and 1588, applicants must reflex RPP settiment true-up claims partaining to the period that is being requested for disposition in Accounts 1588 and 1580. 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 the true-up claim will need to be reversed in the amount requested for disposition in the following year, unless the PP's attienent true-up claim was not outleted as an -Accounting Guidance Related to Commodly Pass-Through Accounts 1588 à 1580, dated February 21, 2019 for further desited accounting guidance.

Numer between accounting guarance. Account 1580 NSVA WIMS 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 guidence 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.

| | | | | | | 2014 | | | | | |
|--|--|---|--|--|--|--|--|--------------------------------|--|---|---|
| Account Descriptions | Account Number | 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 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge ⁵ Variance WMS – Sub-account CBR Class A ⁵ Variance WMS – Sub-account CBR Class B ⁵ RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Rower (excluding Global Adjustment) ⁴ RSVA - Global Adjustment ⁴ Disposition and Recovery/Refund of Regulatory Balances (2013) ³ Disposition and Recovery/Refund of Regulatory Balances (2014) ³ Disposition and Recovery/Refund of Regulatory Balances (2015) ³ Disposition and Recovery/Refund of Regulatory Balances (2016) ³ Disposition and Recovery/Refund of Regulatory Balances (2017) ³ Disposition and Recovery/Refund of Regulatory Balances (2017) ³ Disposition and Recovery/Refund of Regulatory Balances (2018) ³ Not to be disposed of until a year after rate rider has expired and that balance has | 1550 1551 1580 1580 1584 1586 1588 1585 1595 1595 1595 1595 1595 1595 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | 680,586 | | | \$0 \$0 \$0 \$0 \$0 \$0 \$0 -\$1,453,297 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | | | | \$0 \$0 \$0 \$0 \$0 \$0 -\$226,923 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 4 | 1589 | -\$2,133,883 -\$2,133,883 \$0 | \$680,586 \$680,586 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | -\$1,453,297 -\$1,453,297 \$0 | -\$200,106 -\$200,106 \$0 | -\$26,817 -\$26,817 \$0 | \$0 \$0 \$0 | \$0 | -\$226,923 |

| | | | | | | 2015 | | | | | |
|---|-------------------|--|--|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan- 1-15 | Transactions 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 1 Accounts | | | | | | | | | | | |
| LV Variance Account Smart Metering Entity Charge Variance Account | 1550 1551 | \$0 \$0 | | | | \$0 \$0 | | | | | \$0 \$0 |
| RSVA - Wholesale Market Service Charge ⁵ | 1551 | \$0 \$0 | | | | \$0 \$0 | | | | | \$0 \$0 |
| 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 | | | | \$0 \$0 | | | | | \$0 \$0 |
| RSVA - Retail Transmission Network Charge | 1584 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| RSVA - Power (excluding Global Adjustment) ⁴ | 1588 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| RSVA - Global Adjustment ⁴ | 1589 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | -\$1,453,297 | 645,503 | | | -\$807,794 | -\$226,923 | (13,723) | | | -\$240,646 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Not to be disposed of until a year after rate rider has expired and that balance has been a | udited | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | -\$1,453,297 | \$645,503 | \$0 | \$0 | -\$807,794 | -\$226,923 | -\$13,723 | \$0 | \$0 | -\$240,646 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | -\$1,453,297 | \$645,503 | \$0 | \$0 | -\$807,794 | | -\$13,723 | \$0 | \$0 | -\$240,646 |
| RSVA - Global Adjustment 4 | 1589 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | 2016 | | | | | |
|--|-------------------|------------|---------------------------------------|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | | actions(1) Debit/ dit) 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 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$0 | | | | \$0 | | | | | \$0 |
| Smart Metering Entity Charge Variance Account | 1551 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | \$0 | | | | \$0 | | | | | \$0 |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | \$0 | | | | \$0 | | | | | \$0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | \$0 | | | | \$0 | | | | | \$0 \$0 |
| RSVA - Retail Transmission Network Charge | 1584 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Power (excluding Global Adjustment) ⁴ | 1588 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Global Adjustment ⁴ | 1589 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | -\$807,794 | 623,993 | | | -\$183,801 | -\$240,646 | (5,460) | | | -\$246,106 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ | 1595 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | \$0 | (640,267) | (1,007,558) | | \$367,291 | \$0 | 4,893 | (7,132) | | \$12,025 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | \$0 | 31,120 | | | \$31,120 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 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) | | -\$807,794 | \$14,846 | -\$1,007,558 | \$0 | \$214,610 | -\$240,646 | -\$567 | -\$7,132 | \$0 | -\$234,081 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | -\$807,794 | \$14,846 | -\$1,007,558 | \$0 | \$214,610 | -\$240,646 | -\$567 | -\$7,132 | \$0 | -\$234,081 |
| RSVA - Global Adjustment 4 | 1589 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | 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 B⁵ | 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 | · · · · | | | -\$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 |
| Not to be disposed of until a year after rate rider has expired and that balance ha | s been audited | | | | | | | | | | |
| 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 / 1- (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 | \$C | \$423 | | | \$423 | \$0 | -\$22 | | | -\$22 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | -\$131,930 | | | | -\$195,195 | -\$1,250 | -\$3,471 | | | -\$4,721 |
| RSVA - Retail Transmission Network Charge | 1584 | -\$169,797 | | | | -\$282,468 | -\$136 | -\$1,564 | | | -\$1,700 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$150,151 | | | | \$182,662 | \$7,671 | \$3,393 | | | \$11,064 |
| RSVA - Power (excluding Global Adjustment) ⁴ | 1588 | -\$425,528 | | | | -\$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 | \$C |) | | | \$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 | \$C |) | | \$31,120 | \$31,120 | \$0 | | | | \$0 |
| Not to be disposed of until a year after rate rider has expired and that balance ha | s been audited | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | -\$2,797,015 | | \$0 | \$31,120 | -\$4,267,626 | -\$286,854 | -\$54,151 | \$0 | -\$20,340 | -\$361,344 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 4 | 1589 | -\$2,424,499 -\$372,516 | | \$0 \$0 | \$31,120 \$0 | -\$2,960,405 -\$1,307,221 | - <mark>\$293,367</mark> \$6,513 | -\$43,166 -\$10,984 | \$0 \$0 | -\$20,340 \$0 | -\$356,873 -\$4,471 |

| | | | 2 | 019 | | Projec | ted Interest on l | Dec-31-18 Balanc | ces | | 2.1.7 RRR | | |
|--|--|---|---|--|---|--|--|--|---|-------------------------------|--|--|--|
| Account Descriptions | Account Number | Principal Disposition during 2019 - instructed by OEB | during 2019 - | Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019 | 31-18 Adjusted for | 2019 to December 31, 2019 on | 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 | Accounts To Dispose Yes/No | As of Dec 31-18 | Variance RRR vs. 2018 Balance (Principal + Interest) | |
| Group 1 Accounts | | | | | | | | | | | | | |
| LV Valiance Account Smart Meeting Ently Charge Variance Account RSVA - Whotekade Market Service Charge ² Valiance WMS - Sub-account CBC Charge RSVA - Retail Transmission Connection Charge RSVA - Retail Transmission Connection Charge | 1550 1551 1580 1580 1580 1584 1586 | \$366,020 -\$19,604 -\$1,673,857 -\$131,930 -\$169,797 \$150,151 | \$14,009 -\$805 -\$68,530 -\$4,648 -\$4,509 \$11,539 | \$183,174 -\$47,022 -\$220,658 \$423 -\$63,265 -\$112,671 \$32,511 | -\$1,097 -\$373 \$14,317 -\$22 -\$73 \$2,809 -\$475 | \$4,117 -\$1,057 -\$4,959 -\$1,422 -\$2,532 \$731 | \$1,331 -\$342 -\$1,603 -\$460 -\$819 \$236 | \$4,351 -\$1,772 \$7,755 -\$22 -\$1,955 -\$542 \$492 | \$187,525.02 -\$48,793.66 -\$212,902.78 \$0.00 -\$65,219.93 -\$113,213.32 \$33,002.95 | | \$562,106 -\$67,804 -\$2,148,242 \$401 -\$199,916 -\$284,168 \$193,726 | 50 50 - <mark>\$199,515</mark> 50 50 50 50 50 50 | Variance does not agree to RRR CBR balance in BV28. Please provide an explanation of the variance in tab 3 - Appendix A |
| RSVA - Power (excluding Global Adjustment) ⁴ RSVA - Global Adjustment ⁴ Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1588 1589 1595 | -\$425,528 -\$372,516 | -\$12,850 -\$3,083 | -\$983,175 -\$934,705 \$50,880 | -\$3,691 -\$1,388 -\$272,156 | -\$22,097 -\$21,008 \$1,144 | -\$7,144 -\$6,792 \$370 | -\$32,932 -\$29,188 -\$270.643 | -\$1,016,107.07 -\$963,893.38 -\$219,762.93 | Yes Yes Yes | -\$1,410,592 -\$1,300,708 -\$221,276 | | Please provide an explanation of the variance in the tab 3 - Appendix A Please provide an explanation of the variance in the tab 3 - Appendix A |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 1595 | | | \$0 \$0 | \$0 \$0 | | | \$0 \$0 | \$0.00 \$0.00 | | \$0 \$0 | \$0 \$0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ Disposition and Recovery/Refund of Regulatory Balances (2017) ³ Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 1595 1595 | | | \$60,545 \$12,278 \$31,120 | \$14,882 - \$45,201 \$0 | \$1,361 \$276 | \$440 \$89 | \$16,683 - <mark>\$44,836</mark> \$0 | \$77,228.20 -\$32,557.62 \$31,120.00 | Yes Yes Yes | \$75,427 -\$64,043 | | Please provide an explanation of the variance in the tab 3 - Appendix A Please provide an explanation of the variance in the tab 3 - Appendix A |
| Not to be disposed of unit a year after rate rider has expired and that balance has been Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 4 | audited 1589 | -\$2,277,061 -\$1,904,545 -\$372,516 | -\$68,877 -\$65,794 -\$3,083 | -\$1,990,565 -\$1,055,860 -\$934,705 | -\$292,467 -\$291,079 -\$1,388 | -\$45,447 -\$24,439 -\$21,008 | -\$14,694 -\$7,902 -\$6,792 | -\$352,608 -\$323,420 -\$29,188 | -\$2,343,574.51 -\$1,379,681.13 -\$963,893.38 | | -\$4,865,090 -\$3,564,382 -\$1,300,708 | -\$236,119 -\$247,104 \$10,985 | |

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

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

| | | | | | | 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 Interes 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 | | | \$4,32 |
| Pole Attachment Revenue Variance ⁵ | 1508 | | | | | \$0 | | | | | |
| Retail Service Charge Incremental Revenue ⁶ | 1508 | | | | | 50 | | | | | |
| Other Regulatory Assets - Sub-Account - Other | 1508 | | | | | 50 | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | | | | | 50 | | | | | |
| Other Regulatory Assets - Sub-Account - Energy East Pipeline | 1508 | | | | | 50 | | | | | |
| Smart Grid Capital Deferral Account - (OEB Account 1534) | 1508 | | | | | 50 | | | | | |
| Smart Grid OM&A Deferral Account - (OEB Account 1535) | 1508 | | | | | 50 | | | | | |
| Retail Cost Variance Account - Retail ⁶ | 1518 | | | | | \$0 | | | | | |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522 | | | | | \$0 | | | | | |
| Ansion & OPEB Porecast Accidat Versus Actual Cash Payment Dimerential Canying Charges | 1522 | | | | | s0 \$0 | | | | | |
| Retail Cost Variance Account - STR ⁶ | | | | | | | | | | | |
| | 1548 | | | | | \$0 | | | | | |
| Extra-Ordinary Event Costs | 1572 1574 | | | | | \$0 \$0 | | | | | |
| Deferred Rate Impact Amounts | 1574 | | | | | 50 | | | | | |
| RSVA - One-time Dther Deferred Credits | | | | | | | | | | | |
| Jither Deterred Credits | 2425 | -\$597,044 | | | | -\$597,044 | \$0 | | | | \$ |
| Group 2 Sub-Total | | -\$463,124 | \$592 | \$0 | \$0 | -\$462,532 | \$2,354 | \$1,969 | \$0 | sc | \$4,32 |
| PILs and Tax Variance for 2006 and Subsequent Years | | | | | | | | | | | |
| excludes sub-account and contra account below) | 1592 | | | | | so | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits | | | | | | 00 | | | | | |
| no ano na vanance ni zuo ano subsequent rears - sub-Account ristro VAT input rax creuits ITCs) | 1592 | | | | | \$0 | | | | | : |
| RAM Variance Account ⁴ | 1568 | \$86,084 | | | | \$86,084 | \$2,350 | | | | \$2,3 |
| | | | | | | | | | | | |
| Total including Account 1568 | | -\$377,040 | \$592 | \$0 | \$0 | -\$376,448 | \$4,705 | \$1,969 | \$0 | \$0 | \$6,6 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential | 1522 | | | | | S0 | | | | | |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522 | | | | | \$0 | | | | | |
| Renewable Generation Connection Capital Deferral Account | 1531 | \$48.214 | | | | \$48,214 | | | | | \$3 |
| Renewable Generation Connection OM&A Deferral Account | 1532 | \$76,509 | | | | \$76,509 | | | | | \$1,0 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | ¢. 0,000 | | | | \$1 0,000 | | | | | ¢1,0 |
| Smart Grid Capital Deferral Account | 1534 | \$19.280 | | | | \$19,280 | | | | | s |
| Smart Grid OM&A Deferral Account | 1535 | \$44,844 | | | | \$44,844 | | | | | \$5 |
| Smart Grid Funding Adder Deferral Account | 1536 | | | | | \$0 | | | | | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$993.521 | | | | \$993.521 | | | | | |
| Meter Cost Deferral Account (MIST Meters) ³ | 1557 | | | | | | | | | | l . |
| FRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | | | | | so | | | | | |
| | 1576 | | | | | 50 | | | | | |

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, 2016 balances adjusted to remove balances approved for disposition in 2019 field existing 2017 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, 2016 balances adjusted to remove balances approved for disposition in the 2015 rate

Auto line is determine 31, 2016 balances adjustes to tempore balances approve or disposition in the 2019 tate 3 Account 1537 to be recovered in a namere similar to be Smart Méter accounts. Distribution should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, costitute the DVX Accinituty Schedule.

Inder will be calculated in the DVA Continuity Schedule.
For the second schedule in the schedule intervention of the schedule intervention

| | | | | | | 2014 | | | | | | | | | | 2015 | | | | | |
|--|-------------------|---|---|--|--|--|--|--------------------------------|--|---|--|---|--|--|--|--|--|--------------------------------|--|--|----------|
| Account Descriptions | Account Number | 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 | |
| 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 | \$1,60 | 4 | | \$7,90 |
| Pole Attachment Revenue Variance ⁵ | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Retail Service Charge Incremental Revenue ⁶ | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 |) \$0 | | | | s |
| Other Regulatory Assets - Sub-Account - Other | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | ŝ |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | s |
| Other Regulatory Assets - Sub-Account - Energy East Pipeline | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | \$8,328 | | | \$8,328 | \$0 | \$5 | 4 | | \$5 |
| Smart Grid Capital Deferral Account - (OEB Account 1534) | 1508 | \$0 | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Smart Grid OM&A Deferral Account - (OEB Account 1535) | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Retail Cost Variance Account - Retail ⁶ | 1518 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | s |
| Misc. Deferred Debits | 1525 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$ |
| Retail Cost Variance Account - STR ⁶ | 1548 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Extra-Ordinary Event Costs | 1572 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Deferred Rate Impact Amounts | 1574 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | s |
| RSVA - One-time | 1582 | \$0 | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | | | | | s |
| Other Deferred Credits | 2425 | -\$597,044 | \$19,32 | 1 | | -\$577,723 | \$0 | \$0 | | | \$0 | -\$577,723 | \$62,195 | | | -\$515,527 | \$0 | S | D | | s |
| Group 2 Sub-Total | | -\$462,532 | \$19,32 | 1 \$0 | \$0 | -\$443,211 | \$4,324 | \$1,977 | \$0 | \$0 | \$6,301 | -\$443,211 | \$70,523 | \$0 | \$0 | -\$372,688 | \$6,301 | \$1,65 | в \$0 |) \$ | 0 \$7,95 |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$0 | | | | \$0 | 50 | | | | \$0 | \$0 | | | | so | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | | 30 | | | | 30 | 90 | | | | 90 | 30 | | | | 30 | , 30 | | | | |
| Credits (TCs) | 1592 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| LRAM Variance Account ⁴ | 1568 | \$86,084 | -\$101,33 | 2 | | -\$15,248 | \$2,350 | -\$2,453 | | | -\$103 | -\$15,248 | \$22,703 | | | \$7,456 | s -\$103 | -\$6 | 6 | | -\$16 |
| Total including Account 1568 | | -\$376,448 | -\$82,01 | 1 \$0 | \$0 | -\$458,459 | \$6,674 | -\$476 | \$0 | \$0 | \$6,198 | -\$458,459 | \$93,227 | \$0 | \$0 | -\$365,232 | \$6,198 | \$1,59 | 3 \$0 |) \$ | 0 \$7,79 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential | 1522 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| Renewable Generation Connection Capital Deferral Account | 1531 | \$48,214 | \$2,01 | | | \$50,227 | \$384 | | | | \$1,095 | \$50,227 | \$0 | | | \$50,227 | \$1,095 | \$59 | Э | | \$1,69 |
| Renewable Generation Connection OM&A Deferral Account | 1532 | \$76,509 | \$33,59 | 2 | | \$110,101 | | \$1,368 | | | \$2,443 | \$110,101 | | | | \$60,026 | | -\$14 | В | | \$2,29 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | | | | | s |
| Smart Grid Capital Deferral Account | 1534 | \$19,280 | | | | \$48,224 | | | | | \$591 | \$48,224 | | | | \$23,224 | | | | | \$1,16 |
| Smart Grid OM&A Deferral Account | 1535 | \$44,844 | \$30,01 | 1 | | \$74,854 | | \$800 | | | \$1,386 | \$74,854 | | | | \$155,300 | | \$1,30 | В | | \$2,69 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | | | | | s |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$993,521 | -\$299,58 | 9 | | \$693,932 | | | | | \$0 | \$693,932 | | | | \$392,811 | | S | D | | s |
| Meter Cost Deferral Account (MIST Meters) ³ | 1557 | | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | s |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | \$0 | | | | \$0 | | | | | | \$0 | | | | \$0 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | \$0 | | | | \$0 | | | | | | \$0 | | | | SO | 1 | | | | |

| | | | | | | 2016 | | | | | | | | | | 2017 | | | | | |
|--|-------------------|---|---|--|--|--|--|--------------------------------|--|---|--|---|---|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-16 | Transactions(1) Debit / (Credit) during 2016 | OEB-Approved Disposition during 2016 | Principal Adjustments(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 | \$2,11 | 3 | | \$11,498 |
| Pole Attachment Revenue Variance ⁵ | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Retail Service Charge Incremental Revenue ⁶ | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Other Regulatory Assets - Sub-Account - Other | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | \$0 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments | 1508 | \$0 | | | | \$41,329 | \$0 | \$189 | | | \$189 | \$41,329 | | | | \$98,188 | | | | | \$1,083 |
| Other Regulatory Assets - Sub-Account - Energy East Pipeline | 1508 | \$8,328 | | | | \$8,837 | \$54 | \$94 | | | \$149 | \$8,837 | | | | \$8,837 | \$149 | | 5 | | \$255 |
| Smart Grid Capital Deferral Account - (OEB Account 1534) | 1508 | \$0 | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | | | | | \$0 |
| Smart Grid OM&A Deferral Account - (OEB Account 1535) | 1508 | \$0 | | | | \$0 | | | | | \$0 | \$0 | | | | \$0 | | | | | \$0 |
| Retail Cost Variance Account - Retail ⁶ | 1518 | \$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 |
| Misc. Deferred Debits | 1525 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | \$0 |
| Retail Cost Variance Account - STR ⁶ | 1548 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | \$0 |
| Deferred Rate Impact Amounts RSVA - One-time | 1574 1582 | \$0 \$0 | | | | \$0 \$0 | \$0 \$0 | | | | \$0 | \$0 \$0 | | | | \$0 \$0 | \$0 \$0 | | | | \$0 \$0 |
| Other Deferred Credits | 1582 2425 | -\$515,527 | | | | -\$513,952 | \$0 \$0 | ** | | | \$0 | -\$513,952 | | | | -\$513,952 | | | | | \$0 \$0 |
| Other Delened Credits | 2425 | -\$515,527 | \$1,575 | | | -\$513,952 | 20 | \$0 | | | \$0 | -\$513,952 | \$U | | | -\$513,952 | \$0 | 21 | , | | 30 |
| 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 | \$3,11 | 3 \$(| \$ | \$12,835 |
| PLs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | so | | | | \$0 | e0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | 50 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | | 30 | | | | 40 | 30 | | | | 90 | 30 | | | | 30 | 30 | | | | 30 |
| Credits (TCs) | 1592 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| LRAM Variance Account ⁴ | 1568 | \$7,456 | \$418,717 | | | \$426,172 | -\$168 | \$7,365 | | | \$7,197 | \$426,172 | \$245,464 | | | \$671,637 | \$7,197 | \$5,17 | 1 | | \$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 | \$8,28 | 3 \$(|) \$(| \$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 |
| Renewable Generation Connection Capital Deferral Account | 1531 | \$50,227 | | | | \$50,227 | \$1,694 | \$552 | | | \$2,247 | \$50,227 | | | | \$50,227 | \$2,247 | \$60 | | | \$2,849 |
| Renewable Generation Connection OM&A Deferral Account | 1532 | \$60,026 | \$9,686 | | | \$69,712 | \$2,295 | \$665 | | | \$2,960 | \$69,712 | -\$23,669 | | | \$46,043 | | -\$1,14 | 5 | | \$1,814 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | | | | | \$0 |
| Smart Grid Capital Deferral Account | 1534 | \$23,224 | | | | \$446,773 | \$1,166 | \$530 | | | \$1,696 | \$446,773 | | | | \$533,060 | | | | | \$7,708 |
| Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account | 1535 1536 | \$155,300 \$0 | -\$17,281 | | | \$138,020 \$0 | \$2,694 \$0 | \$1,855 | | | \$4,549 | \$138,020 \$0 | | | | \$231,017 \$0 | | \$2,79 | | | \$7,339 \$0 |
| Smart Grid Funding Adder Deterral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1536 | \$392.811 | -\$302.641 | | | \$0 \$90,170 | \$0 \$0 | \$0 | | | \$0 | \$90,170 | | | | -\$8,954 | | | | | \$0 |
| Meter Cost Deferral Account (MIST Meters) ³ | 1555 | \$392,811 | | | | \$90,170 | \$0 \$0 | \$0 | | | \$0 | \$90,170 | -399,124 | | | -\$6,954 | | | , | | \$0 |
| meter Cost Deletral Account (milo i meters) | 1307 | 30 | | | | \$0 | 50 | | | | 30 | 30 | | | | 50 | 50 | | | | 30 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | so | \$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 | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | 2018 | | | | | | | 2 | 019 | | | Projected Inter | rest on Dec-31-18 Bala | ances | | | 2.1.7 RRR | | |
|---|--|---|--|--|--|--|--|--------------------------------|--|---|--|---|------------------------------|--|--|---|---|--|-------------|--|------------------------------|---|--|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan 1-18 | Transactions DeNt, (Credit) during 2011 | OEB-Approved Disposition during 2018 | Principal Adjustments(1) during 2005 | Closing Principal Balance as of Dec-31-15 | Opening Interest Amounts as of Jan-1-18 | Interest Jan-1 to Dec-31-15 | OIB-Approved Disposition during 2015 | Interest Adjustments(1) during 2018 | Closing Interest Amounts as of Dec-31-18 | Principal Disposition during 2019 - instructed by OEB | Disposition during 2019 - | Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during T 2019 | Balances as of Dec 31-15 Adjusted for | 2319 to December 31, 2019 on Dec 31 -15 balance adjusted for | 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 | | Accounts to Dispose YeyNo | As of Dec 31-18 | Variance RRR vs. 2018 Balance (Principal + Interest) | For Accounts 1508, 1522 and 1592, only the total control account is populated in the RRR column and is shown in the first row for that account in this tab |
| Group 2 Accounts | | | | | | | | | | | | | | | | | | | | | | | | |
| Citre Trajastar y Asata - Ba-Accard - Defined FRB Transland Casa Mark Restarted Reveal Varianti Reveal Restarted Reveal - Defined FRB Transland - Defined Define Trajastar y Asata - Ba-Accard - Defined - | 1508 1508 1508 1508 1508 1508 1508 1508 | \$176,109 \$0 \$0 \$38,188 \$8,837 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | -\$38,52 \$41,05 | | | \$176,109 -\$38,525 \$0 \$139,245 \$8,837 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$1,083 | -\$10 | 2 | | \$14,778 - <mark>\$105</mark> \$0 \$3,344 \$419 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | -\$539,712 -\$246,140 | | \$176,100 -\$38,525 \$0 \$139,245 \$8,837 \$539,712 \$246,140 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$14,778 -\$105 90 \$3,344 \$419 \$17,703 \$11,835 90 90 90 90 90 90 | \$3,955 -\$806 \$3,133 \$100 \$12,133 \$5,532 | -\$280 \$1,012 \$84 \$3,922 | \$20,0148 -\$1,250 \$0 \$7,488 \$882 \$33,755 \$19,158 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | \$196,125.12 \$39,775.27 \$0.00 \$146,730.79 \$39,519.44 \$573,465.99 \$2053,2265.64 \$0.00 \$0.00 \$0.00 \$0.00 | Yes Yes Yes Yes | \$304, 10 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 5 \$113,217 Pier 533,635 50 50 50 50 50 50 50 50 50 5 | ne periodis an exploration of the valuence in the UO 3 - Appendix A |
| Estila-Ordinary Event Costs Defremo Rale unged Amouts RSIA- One-time Other Defremo Closes Group 2 Sub-Total | 1572 1574 1582 2425 | 90 90 -\$513,952 -\$230,818 | \$ | 0 2 \$ | 0 \$0 | \$0 \$0 \$0 -\$513,952 1 -\$228,286 | 50 50 50 512,835 | \$5,603 | 2 50 | \$0 | 90 90 90 918,437 | -\$785,852 | -\$29,538 | \$0 \$0 -\$513,952 \$557,596 | 90 90 90 90 90 947,975 | \$24,08 | \$7,786 | 50 \$0 \$0 \$0 \$73,844 | | \$0.00 \$0.00 \$0.00 -\$513,952.47 \$637,410.23 | Yes | \$ \$ -\$513,95 -\$209,84 | 1 50 50 50 2 50 2 50 | |
| Plus and Tax Variance for 2008 and Subsequent Years (exclusion advanced and centre account below) (Risk and Tak-baccount and centre account below) (Risk and Tak-baccount HST/OVAT Input Tax Credits (ITCs) | 1592 1592 | \$0 \$0 | | | | \$0 \$0 | \$0 \$0 | | | | \$0 \$0 | | | \$0 \$0 | \$0 \$0 | | | \$0 \$0 | | \$0.00 \$0.00 | | \$62,24 | 5 \$62,340 (Piece 50 | as provide an explanation of the variance in the lab 3 - Appendix ${\rm A}$ |
| LRAM Variance Account ⁴ | 1568 | \$671,637 | \$276,01 | 6 | | \$947,652 | \$12,367 | \$27,293 | 3 | | \$39,660 | \$632,157 | \$36,503 | \$315,495 | \$3,157 | \$7,09 | \$2,293 | \$12,540 | | \$328,035.90 | | \$987,31 | 3 so | |
| Total including Account 1568 | | \$440,819 | \$278,54 | 8 \$ | 0 \$0 | \$719,367 | \$25,203 | \$32,89 | 5 \$0 | \$0 | \$58,097 | -\$153,695 | \$6,965 | \$873,062 | \$51,132 | \$31,17 | \$10,079 | \$92,384 | | \$965,446.13 | | \$839,70 | \$62,240 | |
| Pressin & DOPE Forecast Acord version Actual Cardo Flyerett Differential Newsin & DOPE Forecast Acord version Actual Cardo Myneut Differential Cardo Acoust Banevalla Comunitation Constantian English Dahmit Acoust Banevalla Constantian Constantian Foreign Actual Banevalla Constantian Constantian Constantian Banevalla Constantian | 1522 1522 1531 1532 1533 1534 1535 1536 1555 1557 | \$0 \$50,227 \$46,043 \$0 \$533,060 \$231,017 \$0 -\$8,954 \$0 | -\$5,16 \$6,65 \$15,12 | 3 | | \$0 \$46,375 \$40,875 \$0 \$539,712 \$246,140 \$0 -\$8,953 \$0 | \$1,814 \$0 \$7,708 \$7,339 \$0 | \$750 | 5 | | \$0 \$3,718 \$2,573 \$17,703 \$11,835 \$0 \$0 \$0 \$0 | \$539,712 \$246,140 | | \$0 \$46,375 \$40,875 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$00 \$3,718 \$2,573 \$0 - \$0 \$0 \$0 \$0 \$0 \$0 | \$1,043 \$91 \$ \$ \$ \$ | | \$0 \$0 \$5,007 \$3,788 \$0 \$0 \$0 \$0 \$ 0 \$0 \$0 \$0 \$0 \$0 \$0 | | \$0.00 \$0.00 \$51,472.10 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 | No Yes | \$50,00 \$43,44 \$557,47 \$257,97 \$ -\$8,95 \$ \$ | 50 526 50 50 50 50 50 50 50 50 50 50 50 | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component Accounting Changes Under CGAAP Balance + Return Component | 1575 1576 | \$2,086,604 \$0 | \$624,72 | 2 | \$1,550,770 | \$4,262,097 \$0 | | | | | | | | \$4,262,097 \$0 | | | | | | \$4,262,096.73 \$0.00 | Yes No | \$2,711,32 \$ | 7 -\$1,550,770 Pier 50 50 | se provide an explanation of the variance in the tab 3 - Appendix A |



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 Charge5 | 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. GSI- 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 | s - | 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 Variance5 | 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. |

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

| | | | | A | E | В | | | С | D= | =A-C | | E | F =B-C-E (deduct E if applicable) | | | | | | |
|--|-------|----------------|-----------------------------------|--------------------------------|---|--|-------------------------|--|-------|---|--|---|--|--|------|---|---|---|--|---|
| Rate Classs (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges) | Units | # of Customers | Total Metered <mark>kWh</mark> | Total Metered kW | Metered kWh for Non-RPP Customers ⁴ | Metered kW for Non-RPP Customers ⁴ | Distribution Revenue | Metered <mark>kWh</mark> for Wholesale Market Participants (WMP) | | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | Forecast Total Metered Test Year kWh for Full Year Class A Customers | Forecast Total Metered Test Year kWh for Transition Customers | Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption | | 1595 Recovery Share Proportion (2016) ¹ | 1595 Recovery Share Proportion (2017) ¹ | 1595 Recovery Share Proportion (2018) ¹ | 1568 LRAM Variance Account Class Allocation ³ (\$ amounts) | Number of Customers for Residential and GS<50 classes ² |
| | kWh | 43,107 | | | 9,225,099 | | 15,824,893 | | | 361,088,385 | - | - | - | 9,225,099 | 55% | | 6 43% | 43% | | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICA | | 4,182 | 134,331,187 | | 21,441,793 | | 4,443,853 | | | 134,331,187 | - | - | - | 21,441,793 | 10% | 17% | 6 16% | 16% | 75,576 | |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATIO | | 492 | | | 279,597,555 | 684,020 | 6,219,580 | 3,477,473 | 6,619 | 339,755,276 | 849,885 | 72,343,263 | - | 203,776,818 | | | ⁶ 40% | 40% | 137,614 | ļ. |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 283 | | | 9,602 | | 53,547 | | | 1,081,447 | - | - | - | 9,602 | | | 6 0% | 0% | 0 |) |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 359 | | 1,062 | | | 43,965 | | | 389,166 | 1,062 | - | - | 32,716 | | 0% | 6 0% | 0% | 238 | 3 |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 9,941 | 7,342,584 | 20,511 | 7,342,584 | 20,511 | 810,288 | | | 7,342,584 | 20,511 | - | - | 7,342,584 | 7% | 1% | 6 1% | 1% | 218 | 3 |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | - | - | | | | | | |
| | | | | | | | | | | - | - | - | | - | | | | | | |
| | | | | | | | | | | | - | - | | - | | | | | | |
| | | | | | | | | | | | - | - | | - | | | | | | |
| | | | | | | | | | | | - | - | | - | | | | | | |
| | | | | | | | | | | | - | - | | - | | | | | | |
| | | | | | | | | | | | - | - | | - | | | | | | |
| Total | | 58.364 | 847,465,518 | 878,077 | 317,649,350 | 704,620 | \$ 27,396,127 | 3,477,473 | 6.619 | 843,988,045 | 871,458 | 72,343,263 | - | 241,828,614 | 100% | 100% | a 100% | 100% | \$ 328,036 | |

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 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.

Balance as per Sheet 2 \$ Variance \$

328,036 0

Ontario Energy Board

2020 Deferral/Variance Account Workform

| | | ts from Allocate | RESIDENTIAL SERVI | CE THAN TO KIN SERVICE | S GENERAL SERVICE 50 TO 4.999 KW SERVICE | UNMETERED SCATTERED LOAD | SENTINEL LIGHTING SERVICE | STREET LIGHTING SERVICE | | | | | | | | | | | | | | |
|---|--|--|---|---|---|--|---|---|-----------------------|----------------------------|------------------|----------------------------|-----------------------|----------------------------|-----------------------|------------------|-----------------------|---------------------------------|------------------|-----------------------|------------------|--|
| | Sh | et 2 Allocate | <pre>r CLASSIFICATION</pre> | CLASSIFICATION | CLASSIFICATION | SERVICE | CLASSIFICATION | CLASSIFICATION | | | | | | | | | | | | | | |
| LV Variance Account | 1550 183 | 525 kWh | 79.901 | 29,724 | 75 950 | 230 | GLASSIFICATION | 1.625 | 0 | 0 | ٥ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Smart Metering Entity Charge Variance Account | 1551 (48 | (94) # of Custor | | (4.315) | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | ů | 0 | 0 | 0 | ő | 0 | 0 | 0 | ő | ő | |
| RSVA - Wholesale Market Service Charge | 1580 (27) | 794) # of Custor 123) kWh | (118 991) | (44.267) | (111.961) | (356) | (128) | (2.420) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| RSVA - Retail Transmission Network Charge | 1584 (11 | 213) KWh | (49,238) | (17.945) | (45.853) | (144) | (52) | (0.420) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| RSVA - Retail Transmission Connection Charge | 1598 33 | 213) kWh 003 kWh | 14.062 | 5 231 | 13 367 | 42 | 15 | 296 | 0 | 0 | ő | 0 | 0 | 0 | ŏ | 0 | ő | 0 | 0 | 0 | ő | |
| RSVA - Power (excluding Global Adjustment) | 1588 (101 | 107) kWb | (434,727) | (161 726) | (409.043) | (1.302) | (469) | (8.840) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| RSVA - Global Adjustment | 1580 (98) | (107) kWh 893) Non-RPP (| Wh (36,770) | (85.464) | (812,225) | (38) | (130) | (29.266) | 0 | 0 | ő | 0 | 0 | 0 | ŏ | 0 | ő | 0 | 0 | 0 | ő | |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 (21) 1595 (21) 1595 (32) 1595 (32) 1595 (32) 1595 (32) | 763) % | (121 727) | (21.907) | (59,085) | (878) | (716) | (15.453) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1606 | 100/ 10 | (121,121) | (21,007) | (00,000) | (010) | (110) | (10,400) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | 20 92 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2015) Disposition and Recovery/Refund of Regulatory Balances (2016) | 1606 77 | 228 % | 22.052 | 12.795 | 24 642 | 120 | 41 | ene | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 17 | 568) % | | (5.073) | (13.054) | (47) | (16) | (227) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2017) Disposition and Recovery/Refund of Regulatory Balances (2018) | 1505 21 | 120 % | | 4 849 | 12 478 | (47) | (10) | 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total of Group 1 Accounts (excluding 1589) | (1,37 | 20 % | (642,769) | (202,633) | (505,689) | (2.269) | (1.223) | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | (1,5) | (001) | (042,700) | (202,655) | (000,000) | (2,200) | (1,220) | (20,000) | 0 | 0 | U | 0 | 0 | 0 | Ū | 0 | 0 | 0 | U | U U | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 198 | 125 kWh | 83,565 | 31,088 | 79,433 | 250 | 90 | 1,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pole Attachment Revenue Variance | 1508 (39 | 775) kWh | | (6,305) | (16,109) | (51) | (18) | (345) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Ó | 0 | |
| Retail Service Charge Incremental Revenue | 1508 | kWh | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Regulatory Assets - Sub-Account - Other | 1508 | kWh | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Energy East Pipeline Smart Grid Capital Deferral Account - (OEB Account + TS34) | | | 62 519 | 23,258 | 59,428 | 187 | 67 | 1,271 | 0 | Ö | 0 | 0 | Ó | 0 | Ó | 0 | 0 | 0 | 0 | Ó | 0 | |
| Other Regulatory Assets - Sub-Account - Energy East Pipeline | 1508 9. | 19 kWh | 4.056 | 1.509 | 3.855 | 12 | 4 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Smart Grid Capital Deferral Account - (OEB Account 1534) | 1508 573 | 467 kWh | 244.343 | 90.900 | 232.260 | 732 | 263 | 4.969 | 0 | 0 | 0 | 0 | 0 | 0 | ò | 0 | 0 | 0 | 0 | 0 | 0 | |
| Smart Grid OM&A Deferral Account - (OEB Account 1535) | 1508 265 | 296 kWh | | 42.052 | 107.448 | 339 | 122 | 2.299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Retail Cost Variance Account - Retail | 1518 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522 | kWb | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Misc. Deferred Debits | 1525 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Retail Cost Variance Account - STR | | | 0 | ő | 0 | ő | 0 | 0 | 0 | 0 | ő | 0 | 0 | 0 | ŏ | 0 | ő | 0 | 0 | 0 | ő | |
| Extra-Ordinary Event Costs | 1572 1574 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Deferred Rate Impact Amounts | 1574 | kWh | | ő | 0 | ő | 0 | 0 | 0 | 0 | ő | 0 | 0 | 0 | ŏ | 0 | ő | 0 | 0 | 0 | ő | |
| RSVA - One-time | 1582 | kWh | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Deferred Credits | 2426 (61 | 952) kWh | (218.085) | (81.466) | (208 156) | (656) | (236) | (4.453) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total of Group 2 Accounts | 63 | 410 | 271,588 | 101.035 | 258,158 | 813 | 201 | 5.523 | ő | ő | ő | ő | 0 | 0 | ő | ő | ő | 0 | 0 | 0 | ő | |
| Total of Group 2 Accounts | | 410 | 211,000 | 101,000 | 200,100 | 015 | 255 | 0,020 | ş | ° | • | ů | ě | ŝ | | 5 | · · | 5 | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years | 1 1 | | | | | | | | | | | | | | | | | | 1 | | | |
| (excludes sub-account and contra account) | 1592 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total of Account 1592 | | | | | 0 | <u>^</u> | 0 | | | | • | 0 | 0 | | • | | | <u>^</u> | 0 | • | 0 | |
| Total of Account 1992 | | | | ů. | | 0 | 0 | | 0 | 0 | U | 0 | 0 | 0 | Ū | 0 | 0 | 0 | U | U U | | |
| LRAM Variance Account (Enter dollar amount for each class) | 1568 321 | 036 | 114.390 | 75.576 | 137.614 | <u>^</u> | 238 | 218 | | 8 | • | 0 | 0 | 0 | • | | | â | 0 | • | | |
| ERAMIN Variance Account (Enter Johan amount for each class) | 1000 32 | 030 | 114,390 | /6,5/6 | 13/,614 | | 238 | 210 | U | 0 | v | 0 | 0 | v | v | 0 | 1 0 | U | U | U | | |
| | | | 0 | 0 | 0 | A | ۵ | 0 | 0 | 0 | 0 | 0 | <u>^</u> | 0 | 0 | 0 | | <u>م</u> | 0 | 0 | 0 | |
| Personality Comparison Contraction CMRA Defended Account | 4633 | | | U | U | U | U | U | U | 0 | 0 | Ŭ | v | U | <u> </u> | U | 0 | 0 | 0 | Ű | 0 | |
| Renewable Generation Connection OM&A Deferral Account | 1532 | | (0.000) | | | | | | | | | | | | | | | | | | | |
| Renewable Generation Connection OM&A Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1532 1555 (9, | | (3,928) | (1,461) | (3,734) | (12) | (*) | (60) | | | U | 0 | 0 | 0 | 0 | | - · | 0 | ° . | 0 | 0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 (9, | 19) kWh | | (1,461) | (3,734) | (12) | (4) | (80) | ÷ | \$ | 0 | ð | ê | ŝ | ÷ | ° | | ÷ | e e | ů | 0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) | 1555 (9, | 19) kWh | (3,928) | (1,461) | (3,734) 15,315 | (12) | (626) | (13,839) | 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 Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) Total of Account 1580 and 1588 (not allocated to WMPs) | 1555 (9, | 19) kWh | | (1,461) 3,360 (205,993) | (3,734) 15,315 (521,004) (442, 204) | (12) (610) (1,658) | (626) (697) | (13,839) (11,260) | 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 Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) | | 19) kWh | | (1,461) 3,360 (205,993) (85,464) | (3,734) 15,315 (521,004) (812,225) | (12) (610) (1,658) (38) | (626) (697) (130) | (13,839) (11,260) (29,266) | 0 | 0 | 0 | 0 | 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 Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) Total of Account 1580 and 1588 (not allocated to WMPs) | 1555 (9, | 19) kWh | | (1,461) 3,360 (205,993) (85,464) | (3,734) 15,315 (521,004) (812,225) | (12) (610) (1,653) (38) | (626) (597) (130) | (13,839) (11,260) (29,266) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Standed Meter Costs Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1596) Total of Account (1858 and 1858 and 1856 and 1866 and 1876) Account 1589 (allocated to Non-WBPs) Account 1589 (allocated to Non-WBPs) | 1555 (9, (85 (1,25 (96) | 19) kWh 451) (230) 893) | (89,051) (553,718) (36,770) | 3,360 (205,993) (85,464) | (3,734) 15,315 (521,004) (812,225) | (12) (610) (1,658) (38) | (4) (626) (597) (130) | (13,839) (11,260) (29,266) | 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 Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) Total of Account 1580 and 1588 (not allocated to WMPs) | 1555 (9, (85 (1,25 (96) | 19) kWh | | (1,461) 3,360 (205,993) (85,464) 99,574 | (3,734) 15,315 (521,004) (812,225) 254,424 | (12) (610) (1,658) (38) 802 | (4) (626) (597) (130) 288 | (13,839) (11,260) (29,266) 5,443 | 0 | 0 0 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 0 0 0 | 0 | 0 | 0 | |
| Smart Merc Capital and Recovery Officer Variance - Sub-Account - Standed Meter Costs Total of Group 1 Accounts (1950, 1951, 1984, 1988 and 1989) Total of Account 1989 and 1988 (nd total total total total Account 1989 (allocated to Non-Part) Group 2 Accounts (including 1982, 1952, 1958) | 1555 (9, (85 (1,22) (96) (96) | 19) kWh (230) 893) 191 | (89,051) (553,718) (36,770) 267,660 | 3,360 (205,993) (85,464) 99,574 | | (12) (610) (1,658) (38) 802 | (4) (626) (597) (130) 288 | | 0 | 0 | 0 | | | 0 | 0 | | 0 | | 0 | 0 | 0 | |
| Brant Meet Capital and Recovery Offleet Variance - Sub-Account - Stranded Meter Costs Total of Costs / Scatternil (156). Hold (156). Total of Costs / Scatternil (156). Account (158) and ISB Into Riccick to WWPs) Account (158) and ISB Into Riccick to WWPs) Group 2 Accounts (Including 1582, 152). Group 2 Accounts (Including 1582, 152). FIRS COART Frances PRE Announts Islamore - Return Component | 1555 (9, (85 (1,25 (96) 621 1575 4,26 | 19) kWh 451) 1,230) 893) 191 2,097 kWh | (89,051) (553,718) (36,770) 267,660 1,815,996 | 3,360 (205,993) (85,464) | (3.734) 15,315 (521,004) (812,225) 254,424 1,726,196 | (12) (610) (1,658) (38) 802 5,439 | (4) (626) (697) (130) 288 1,967 | (13,839) (11,260) (29,266) 5,443 36,928 | 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 | |
| Bmat Heler Capital and Recovery Offlet Variance: Sub-Account: Stranded Meter Costs Total of Group 1 Accounts (1950, 1551, 1584, 1586 and 1586) Total of Account (1950 and 1588) conducted to WMPs) Account 158 (allocated to Non-WMPs) Group 2 Accounts (Including 1982, 1532, 1585) | 1555 (9, (85 (1,22) (96) (96) | 19) kWh 161) 1,230) 893) 191 2,097 kWh 0 kWh | (89,051) (553,718) (36,770) 267,660 1,815,996 | 3,360 (205,993) (85,464) 99,574 | | (12) (610) (1,658) (38) 802 5,439 0 5,439 | (626) (897) (130) 288 1,967 0 1 987 | | 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 | |

Ontario Energy Board

2020 Deferral/Variance Account Workform

| 1a | The year Account 1589 GA was last disposed | 2017 |] |
|----|--|------|---|
| 1b | The year Account 1580 CBR Class B was last disposed | 2017 | 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 Custo Year (Tota Consum |
|--|-----|---|---------------------------------------|
| Rate Class | | Test Year Forecast | Test Year |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION | kWh | - | |
| | kW | - | |



ustomer for Full otal Class A sumption)

Zear Forecast 72,343,263 145,313 Ontario Energy Board

2020 Deferral/Variance Account Workform

2017

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.

| | | | | | | | Metered Consumption for Cur Customers (Total Consumption | | |
|--|-------------------|---------|---------------------------|-------------|-----------------------------|--------------|---|---------|--|
| | Total Metered Fo | orocast | Forecast Total Metered Te | st Yoar kWh | Forecast Total Metered Test | Year kWh for | Class A and Transition Cu | | |
| | Consumption Min | | for Full Year Class A Cu | | Transition Custom | | Consumption) | stomers | % of total kWh |
| - | kWh | kW | kWh | kW | kWh | kW | kWh | kW | <i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i> |
| 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% |
| ī | Fotal 843,988,045 | 871,458 | 72,343,263 | 145,313 | - | - | 771,644,782 | 726,145 | 100% |

2020 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 SERVICE CLASSIFICATION | kWh | 361,088,385 | -\$ 642,769 | - 0.0018 | | | |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | | -\$ 202,633 | - 0.0015 | | | |
| GENERAL SERVICE 50 TO 4,999 KW SER | kW | 856,504 | \$ 15,315 | 0.0179 | | | |
| UNMETERED SCATTERED LOAD SERVIC | kWh | 1,081,447 | -\$ 2,269 | - 0.0021 | | | |
| SENTINEL LIGHTING SERVICE CLASSIFIC | kW | 1,062 | -\$ 1,223 | - 1.1512 | | | |
| STREET LIGHTING SERVICE CLASSIFICA | kW | 20,511 | -\$ 25,099 | - 1.2237 | | | |
| | | - | \$- | - | | | |
| | | - | \$- | - | | | |
| | | - | \$- | - | | | |
| | | - | ş - | - | | | |
| | | - | \$ - | - | | | |
| | | - | \$ - | - | | | |
| | | - | \$ - | - | | | |
| | | - | \$ - | - | | | |
| | | - | \$ - | - | | | |
| | | - | \$- | - | | | |
| | | - | \$- | - | | | |
| | | - | \$- | - | | | |
| | | - | \$- | - | | | |
| | | - | \$- | - | | | |
| Total | | | -\$ 858,677 | | | | |

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

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Allocated Group 1 Balance - Non-WMP | Rate Rider for Deferral/Variance Accounts |
|---|-------|------------------------------|--|---|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 361,088,385 | \$- | - |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | 134,331,187 | \$- | - |
| GENERAL SERVICE 50 TO 4,999 KW SER | kW | 849,885 | -\$ 521,004 | - 0.6130 |
| UNMETERED SCATTERED LOAD SERVIC | kWh | 1,081,447 | \$- | - |
| SENTINEL LIGHTING SERVICE CLASSIFIC | kW | 1,062 | \$ - | - |
| STREET LIGHTING SERVICE CLASSIFICA | kW | 20,511 | \$ - | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| Total | | | -\$ 521,004 | |

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 | account 1580 CBR Class B | Accounts | If the rate rider calculated rounds to zero at the fourth |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 361,088,385 | -\$ 30,519 | - 0.0000 | \$- | decimal place in one or more rate classes (except for the |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | 134,331,187 | -\$ 11,354 | - 0.0000 | \$ - | Standby rate class), the entire balance in Account 1580, Sub |
| GENERAL SERVICE 50 TO 4,999 KW SER | kW | 704,572 | -\$ 22,602 | - 0.0027 | \$- | account CBR Class B will be added to the Account 1580 WM |
| UNMETERED SCATTERED LOAD SERVIC | kWh | 1,081,447 | | - 0.0000 | \$- | and disposed through the applicable general DVA rate rider |
| SENTINEL LIGHTING SERVICE CLASSIFI | kW | 1,062 | -\$ 33 | - 0.0026 | \$- | |
| STREET LIGHTING SERVICE CLASSIFICA | kW | 20,511 | -\$ 621 | - 0.0025 | \$- | |
| | | - | \$- | - | \$- | |
| | | - | \$ - | - | \$ - | |
| | | - | \$- | - | \$ - | |
| | | - | \$- | - | \$- | |
| | | - | \$ - | - | \$ - | |
| | | - | \$ - | - | \$ - | |
| | | - | \$- | - | \$- | |
| | | - | \$- | - | \$- | |
| | | - | \$ - | - | \$ - | |
| | | - | \$- | - | \$ - | |
| | | - | \$- | - | \$- | |
| | | - | \$- | - | \$- | |
| | | - | \$- | - | \$- | |
| | | - | \$- | - | \$ - | |
| Total | | | -\$ 65,220 | | | |

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

Rate Rider Calculation for RSVA - Power - Global Adjustment

| Rate Class (Enter Rate Classes in cells below) | Units | kWh | Allocated Global Adjustment Balance | Rate Rider for RSVA - Power - Global Adjustmen |
|---|-------|-------------|--|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 9,225,099 | -\$ 36,770 | - 0.0040 |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | 21,441,793 | -\$ 85,464 | - 0.0040 |
| GENERAL SERVICE 50 TO 4,999 KW SER | kWh | 203,776,818 | -\$ 812,225 | - 0.0040 |
| UNMETERED SCATTERED LOAD SERVIC | kWh | 9,602 | -\$ 38 | - 0.0040 |
| SENTINEL LIGHTING SERVICE CLASSIFI | kWh | 32,716 | -\$ 130 | - 0.0040 |
| STREET LIGHTING SERVICE CLASSIFICA | kWh | 7,342,584 | -\$ 29,266 | - 0.0040 |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$ - | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | -\$ 963,893 | |

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 SERVICE CLASSIFICATION | # of Customers | 43,107 | \$ 267,660 | \$ 0.52 |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | 134,331,187 | \$ 99,574 | \$ 0.0007 |
| GENERAL SERVICE 50 TO 4,999 KW SER | kW | 856,504 | \$ 254,424 | \$ 0.2970 |
| UNMETERED SCATTERED LOAD SERVIC | kWh | 1,081,447 | \$ 802 | \$ 0.0007 |
| SENTINEL LIGHTING SERVICE CLASSIFI | kW | 1,062 | \$ 288 | \$ 0.2716 |
| STREET LIGHTING SERVICE CLASSIFICA | kW | 20,511 | \$ 5,443 | \$ 0.2654 |
| | | - | \$- | \$- |
| | | - | \$- | \$- |
| | | - | \$- | \$ - |
| | | - | \$- | \$- |
| | | - | \$- | \$- |
| | | - | \$- | \$- |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| | | - | \$- | \$ - |
| Total | | | \$ 628,191 | |

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

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

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months 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 SERVICE CLASSIFICATION | # of Customers | 43,107 | \$ 1,815,996 | 0.7021 |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | 134,331,187 | \$ 675,582 | 0.0010 |
| GENERAL SERVICE 50 TO 4,999 KW SER | kW | 856,504 | \$ 1,726,196 | 0.4031 |
| UNMETERED SCATTERED LOAD SERVIO | kWh | 1,081,447 | \$ 5,439 | 0.0010 |
| SENTINEL LIGHTING SERVICE CLASSIFI | kW | 1,062 | \$ 1,957 | 0.3686 |
| STREET LIGHTING SERVICE CLASSIFICA | kW | 20,511 | \$ 36,928 | 0.3601 |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$ - | - |
| | | - | \$ - | |
| | | - | \$ - | |
| | | - | \$ - | |
| | | - | \$ - | |
| | | - | \$ - | |
| | | - | \$ - | |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | \$ 4,262,097 | |

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

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 SERVICE CLASSIFICATION | kWh | 361,088,385 | \$ 114,390 | 0.0003 |
| GENERAL SERVICE LESS THAN 50 KW S | kWh | 134,331,187 | \$ 75,576 | 0.0006 |
| GENERAL SERVICE 50 TO 4,999 KW SER | kW | 856,504 | \$ 137,614 | 0.1607 |
| UNMETERED SCATTERED LOAD SERVIC | kWh | 1,081,447 | \$- | - |
| SENTINEL LIGHTING SERVICE CLASSIFI | kW | 1,062 | \$ 238 | 0.2241 |
| STREET LIGHTING SERVICE CLASSIFICA | kW | 20,511 | \$ 218 | 0.0106 |
| | | - | \$- | - |
| | | - | \$- | |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | \$ 328,036 | |