

**EXHIBIT 9**

**DEFERRAL AND  
VARIANCE ACCOUNTS**

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## DEFERRAL AND VARIANCE ACCOUNTS

### Overview

OPUCN is requesting the disposition of Group 2 Deferral and Variance Account (“DVA”), 1568, LRAM Variance Account in this Application. No other Group 1 or 2 DVAs are requested for disposition in this Application.

Per the Decision and Rate Order [EB-2019-0062] issued by the Board on December 12, 2019, the Board directs OPUCN to carry out a review by way of external special purpose audit engagement, at a minimum for accounts 1588 and 1589, for the period January 1, 2017 to December 31, 2019. The special purpose audit is to be completed prior to any request for disposition of 1588 or 1589 deferral and variance accounts. The Board gave OPUCN the option to extend this special purpose audit to all Group 1 accounts. OPUCN will exercise that option and is planning an external special purpose audit for all DVA accounts for the three year period noted above. OPUCN had a preliminary kick-off meeting with the external auditors and the Board on May 12, 2020, during which the scope, methodology and materiality for the audit was discussed. The Audit is planned for the summer of 2020.

OPUCN has followed the Board’s guidance in the Accounting Procedures Handbook and FAQ’s (“APH”) for recording amounts in the deferral and variance accounts. Such guidance also includes the Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (“EDDVAR Report”). The total DVA balances available for disposition at December 2019 is a payable from OPUCN of \$5,731,955. A large portion of this balance is driven by movements in commodity and global adjustment costs in the latter part of 2018 and early 2019, which in turn led to larger than normal swings in some DVA balances.

Table 9-1 below illustrates the balances in the DVA balances described above.

**TABLE 9-1 – DEFERRAL AND VARIANCE ACCOUNT BALANCES AVAILABLE FOR DISPOSITION**

DVA Account Description	Dec-17	Dec-18	Dec-19
1551 RSVA - Smart Meter Entity Charge Variance Account	\$ (21,758)	\$ (59,483)	\$ (81,278)
1580 RSVA - Wholesale Market Service Charge	\$ (2,065,950)	\$ (2,267,367)	\$ (1,760,132)
1584 RSVA - Retail Transmission Network Charge	\$ 982,403	\$ 2,191,980	\$ 3,610,519
1586 RSVA - Retail Transmission Connection Charge	\$ (1,135,907)	\$ (2,348,364)	\$ (3,760,332)
1588 RSVA - Power (excluding Global Adjustment)	\$ 1,243,519	\$ 679,267	\$ (2,123,389)
1589 RSVA - Global Adjustment	\$ 2,567,149	\$ 5,305,573	\$ (2,272,842)
1595 RSVA - Disposition and Recovery/Refund of Regulatory Balances	\$ 40,045	\$ 629,696	\$ (198,429)
1508 RSVA - Other Regulatory Assets	\$ 1,600,971	\$ 580,686	\$ 752,443
1555 - Smart Meter Capital and Recovery Offset Variance	\$ (54,274)	\$ (54,423)	\$ (54,603)
1568 - LRAM Variance Account	\$ -	\$ (54,239)	\$ 156,087
OPUCN Net Receivable / (Payable)	\$ 3,156,197	\$ 4,603,327	\$ (5,731,955)

All balances reconcile with the Electricity Reporting and Recordkeeping Requirement (RRR) 2.1.7 Trial Balance that will be submitted on May 31, 2020 and OPUCN's 2019 audited financial statements, other than LRAM Variance Account 1568, as explained below. OPUCN has not made any adjustments to balances that were previously approved by the OEB on a final basis. OPUCN has attached as Appendix 9-1 and filed the OEB-required filing appendix DVA continuity schedule with this Application as well as the live Excel version.

OPUCN has included a list of Group 2 accounts to continue or discontinue below in this Exhibit. OPUCN confirms that the Global Adjustment charge is prorated into the RPP and non-RPP portions. OPUCN is not seeking new deferral or variance accounts with this Application.

Tables 9-2 and 9-3 below list OPUCN's Group 1 and Group 2 active DVAs.

**TABLE 9-2 - GROUP 1 ACCOUNTS**

Description	Account
Smart Meter Entity Charge	1551
RSVA - Wholesale Market Service Charge	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)	1588
RSVA - Power - Sub-Account - Global Adjustment	1589
Recovery of Regulatory Asset Balances (2015)	1595
Recovery of Regulatory Asset Balances (2017)	1595

**TABLE 9-3 - GROUP 2 ACCOUNTS**

Description	Account
Other Regulatory Assets - Cost Assessment Variance	1508
Other Regulatory Assets - Pole Rental Revenue	1508
Other Regulatory Assets - Pension & OPEB	1508
Other Other Regulatory Assets - Lost Revenue for Collection of Account and Reconnection Charges	1508
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555
Lost Revenue Adjustment	1568

OPUCN confirms that it has used the DVAs in the manner described by the Board in the Accounting Procedures Handbook ("APH").

OPUCN confirms that the amounts presented in Appendix 9-1: 2021 DVA Continuity Schedule, reconcile with the trial balance reported through the Electricity Reporting and Record-keeping Requirements, other than account 1569 LRAM Variance Account. OPUCN calculated lost revenue from Conservation and Demand Management ("CDM") projects after the Audited Financial Statements ("AFS") were complete. The lost revenue balance is recorded in 2020, however it exists at December 31, 2019, and is reflected in the 2021 DVA Continuity Schedule. OPUCN has not made any adjustments to DVA balances that were previously approved by the Board on a final basis in Cost of Service and/or IRM proceedings. The forecasted interest on the December 31, 2019 principal balances of the DVAs is calculated using the Board's current prescribed rate of 2.18% for

1 the period of January 1, 2020 to June 30, 2020. The interest rates by month are provided  
2 in Table 9-5 of this Exhibit.

3 A breakdown of energy sales, cost of power expense balances, and a reconciliation to  
4 OPUCN's AFS can be found in Tables 9-6 to 9-9 of this Exhibit.

## 5 **ACCOUNT BALANCES**

6 Table 9-4 provides the account balances available, for disposition at December 31, 2019.  
7 OPUCN is requesting disposition of account 1568 LRAM Variance Account only at this  
8 time. The amounts in Table 9-4 are comprised of the 2019 actual balances which agree  
9 to the 2019 RRR filing 2.1.7, and audited financial statements, other than Account 1568  
10 LRAM Variance Account. As explained above, lost revenue from CDM activities was  
11 calculated after the AFS were issued was not readily available as of December 31, 2019,  
12 and for this reason OPUCN did not have a balance available for audit or recorded in the  
13 2019 TB. OPUCN has recorded the lost revenue in its 2020 TB, however for purposes of  
14 the 2019 DVA has recorded the amount as of 2019. OPUCN has used the DVAs in the  
15 same manner described in the Accounting Procedures Handbook. Group 1 DVA balances  
16 were last disposed on a final basis in OPUCN's Mid-term Application [EB-2017-0069].  
17 Group 2 DVA balances were last disposed on a final basis in OPUCN's Custom IR  
18 Application [EB-2014-0101].

**TABLE 9-4: ACCOUNT BALANCES AVAILABLE FOR DISPOSITION**

Description		Account	Principal (Dec 31, 2019)	Interest (Dec 31, 2019)	Total (Principal & Interest)	2.1.7 RRR Balances at Dec 31, 2019	Variance (RRR vs. 2019 Balance)	Projected Carrying Charges to Dec 31, 2020	Available for Disposition
			A	B	C=A+B	D	E=C-D	G	I=C+F+G
Group 1 Accounts	Smart Meter Entity Charge	1551	\$ (77,331)	\$ (3,948)	\$ (81,278)	\$ (81,278)	\$ -	\$ (1,686)	\$ (82,964)
	RSVA - Wholesale Market Service Charge	1580	\$ (1,705,157)	\$ (54,975)	\$ (1,760,132)	\$ (1,760,132)	\$ -	\$ (37,172)	\$ (1,797,304)
	RSVA - Retail Transmission Network Charge	1584	\$ 3,515,873	\$ 94,646	\$ 3,610,519	\$ 3,610,519	\$ -	\$ 76,646	\$ 3,687,165
	RSVA - Retail Transmission Connection Charge	1586	\$ (3,652,579)	\$ (107,752)	\$ (3,760,332)	\$ (3,760,332)	\$ -	\$ (79,626)	\$ (3,839,958)
	RSVA - Power (excluding Global Adjustment)	1588	\$ (2,093,868)	\$ (29,520)	\$ (2,123,389)	\$ (2,123,389)	\$ -	\$ (45,646)	\$ (2,169,035)
	RSVA - Global Adjustment	1589	\$ (2,191,107)	\$ (81,735)	\$ (2,272,842)	\$ (2,272,842)	\$ -	\$ (47,766)	\$ (2,320,608)
	Disposition and Recovery/Refund of Regulatory Balances	1595	\$ (334,827)	\$ 136,396	\$ (198,430)	\$ (198,430)	\$ -	\$ (7,299)	\$ (205,730)
Group 2 Accounts	OPEB Deferral Acct	1508	\$ 319,658	\$ 24,313	\$ 343,971	\$ 343,971	\$ -	\$ 6,969	\$ 350,940
	OEB Cost Assessment Variance	1508	\$ 379,607	\$ 28,866	\$ 408,473	\$ 408,473	\$ -	\$ 8,275	\$ 416,749
	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ (54,099)	\$ (504)	\$ (54,603)	\$ (54,603)	\$ -	\$ (1,179)	\$ (55,782)
	LRAM Variance Account	1568	\$ 144,976	\$ 11,111	\$ 156,087	\$ -	\$ 156,087	\$ 3,160	\$ 159,247
Subtotal Group 1:			\$ (6,538,996)	\$ (46,887)	\$ (6,585,884)	\$ (6,585,884)	\$ -	\$ (142,550)	\$ (6,728,434)
Subtotal Group 2:			\$ 790,143	\$ 63,786	\$ 853,928	\$ 697,842	\$ 156,087	\$ 17,225	\$ 871,154
Total			\$ (5,748,853)	\$ 16,898	\$ (5,731,955)	\$ (5,888,042)	\$ 156,087	\$ (125,325)	\$ (5,857,280)

## INTEREST RATES

Carrying charges have been calculated on deferral and variance accounts using the prescribed interest rates published quarterly by the Board and posted on its website. Deferral and Variance accounts available for disposition include carrying charges calculated to December 31, 2020. The interest rates forecasted are based on the interest rate for the first and second quarters of 2020. Table 9-5 provides the quarterly interest rates used to compute carrying charges.

**TABLE 9-5 - INTEREST RATES FOR CARRYING CHARGES ON DEFERRAL AND VARIANCE ACCOUNTS**

	2017	2018	2019	2020
Q1	1.10%	1.50%	2.45%	2.18%
Q2	1.10%	1.89%	2.18%	2.18%
Q3	1.10%	1.89%	2.18%	
Q4	1.50%	2.17%	2.18%	

## ENERGY SALES AND COST OF POWER

The sale of energy is a flow through revenue item and cost of power is a flow through expense item. The respective components of energy sales and cost of power are presented in Table 9-6 and 9-7, respectively. OPUCN derives no regulated or economic profit or loss resulting from the flow through of energy revenues and expenses. Any temporary variances are included in the RSVA account balances.

A reconciliation of the energy sales and cost of power expenses to OPUCN's AFS is provided in Table 9-8 and 9-9 respectively.

**TABLE 9-6 – COST OF POWER**

Account and Description		2018	2019
4705	Power Purchased	\$ 64,829	\$ 59,003
4707	Global Adjustment	\$ 24,611	\$ 38,318
4708	WMS	\$ 3,069	\$ 3,436
4714	NW	\$ 6,539	\$ 6,631
4716	NCN	\$ 7,297	\$ 7,104
4751	Charges SME	\$ 281	\$ 351
	<b>Total</b>	<b>\$ 106,625</b>	<b>\$ 114,842</b>

**TABLE 9-7 – ENERGY SALES**

Account and Description		2018	2019
4006	Residential Energy Sales	\$ (41,501)	\$ (52,734)
4010	Commercial Energy Sales	\$ (9,927)	\$ (2,169)
4015	Industrial Energy Sales	\$ (35,989)	\$ (37,978)
4020	Energy Sales to Large Users	\$ (3,790)	\$ (6,179)
4025	Street Lighting Energy Sales	\$ (494)	\$ (558)
4050	Revenue Adjustment	\$ 5,304	\$ 4,213
4055	Energy Sales for Resale	\$ (3,043)	\$ (1,915)
4062	WMS	\$ (3,069)	\$ (3,436)
4066	NS	\$ (6,539)	\$ (6,631)
4068	CS	\$ (7,297)	\$ (7,104)
4076	Billed SME	\$ (281)	\$ (351)
	<b>Total</b>	<b>\$ (106,625)</b>	<b>\$ (114,842)</b>



**TABLE 9-8 – RECONCILIATION TO AUDITED FINANCIAL STATEMENTS - ENERGY SALES**

<b>\$000's</b>	<b>2018</b>	<b>2019</b>
Total Energy Sales per AFS	\$ (119,918)	\$ (129,434)
Net movements in regulatory balances	\$ 13,293	\$ 14,592
	\$ (106,625)	\$ (114,842)
Total Energy Sales per Regulatory	\$ (106,625)	\$ (114,842)
Difference	\$ 0	\$ (0)

**TABLE 9-9 – RECONCILIATION TO AUDITED FINANCIAL STATEMENTS – COST OF POWER EXPENSES**

<b>\$000's</b>	<b>2018</b>	<b>2019</b>
Total Cost of Power Expenses per AFS	\$ 121,842	\$ 126,234
Net movements in regulatory balances	\$ (15,217)	\$ (11,392)
	\$ 106,625	\$ 114,842
Total Cost of Power Expenses per Regulatory	\$ 106,625	\$ 114,842
Difference	\$ 0	\$ 0

## **ACCOUNT STATUS**

### **New Accounts**

OPUCN is not seeking the establishment of any new deferral accounts in this application.

### **Continuation of Accounts**

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

The accounts are as follows:

- Account 1551: Smart Metering Entity;
- Account 1580: RSVA Wholesale Market Service (Sub-Account CBR Class A/ Class B);
- Account 1584: RSVA Retail Transmission Network;
- Account 1586: RSVA Retail Transmission Connection;

- Account 1588: RSVA Power;
- Account 1589: RSVA Global Adjustment; and
- Account 1595: Disposition of Regulatory Balances.

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

- Account 1508, Sub-Account OEB Cost Assessment Variance;
- Account 1508 – Other;
- Account 1508 – Pole Rental Revenue
- Account 1508 – Lost Revenue for Collection of Account and Reconnection Charges
- Account 1509 – Impacts Arising from the COVID-19 Emergency, and the related three sub-accounts.
- Account 1568: LRAMVA.

#### **Discontinuation of Accounts**

OPUCN is proposing the discontinuation of the following accounts:

- Account 1508, Subaccount One Time IFRS Transition Costs;

OPUCN intends to seek disposition of Group 1 and 2 account balances once the special purpose audit is complete. OPUCN will do so in compliance with the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report"). Such report provides that the distributor's Group 1 audited account balances will be reviewed for disposition if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded.

#### **ADJUSTMENTS TO DEFERRAL AND VARIANCE ACCOUNTS**

OPUCN has not made adjustments to any of the deferral and variance accounts that were previously approved by the Board presented in this Exhibit.

1 OPUCN confirms that it has been allocating the Class B Global Adjustment on the IESO  
2 invoice between RPP and non-RPP customers based on monthly kWh billed.

3 OPUCN has a zero balance in account 1518 and 1548. OPUCN has followed Article 490,  
4 Retail Services and Settlement Variances of the APH.

## 5 **DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

### 6 **Overview**

7 As noted earlier in this exhibit, OPUCN is requesting the disposition of Account 1568,  
8 LRAM Variance Account. Table 9-12 below has been prepared in compliance with the  
9 EDDVAR Report as an indicator of the balances that are available for disposition, as well  
10 as the balance requested for disposition. OPUCN has provided a continuity schedule of  
11 all of the outstanding DVAs in Appendix 9-1 of this Exhibit.

12 Table 9-12 below identifies the principal and interest for each DVA. The principal balance  
13 for Group 1 and Group 2 accounts is as of December 31, 2019. Carrying charges have  
14 been calculated to December 31, 2020, using the interest rates shown in Table 9-5.

**TABLE 9-12 – DEFERRAL AND VARIANCE ACCOUNTS AVAILABLE FOR DISPOSITION**

Account Description	Account	Principal Amounts as of Dec-31, 2019	Carrying Charges to Dec-31, 2019	Projected Carrying Charges to Dec 31, 2020	Available for Disposition
<b>Group 1 Accounts:</b>					
Smart Meter Entity Charge Variance Account	1551	\$ (77,331)	\$ (3,948)	\$ (1,686)	\$ (82,964)
RSVA - Wholesale Market Service Charge	1580	\$ (1,705,157)	\$ (54,975)	\$ (37,172)	\$ (1,797,304)
RSVA - Retail Transmission Network Charge	1584	\$ 3,515,873	\$ 94,646	\$ 76,646	\$ 3,687,165
RSVA - Retail Transmission Connection Charge	1586	\$ (3,652,579)	\$ (107,752)	\$ (79,626)	\$ (3,839,958)
RSVA - Power (excluding Global Adjustment)	1588	\$ (2,093,868)	\$ (29,520)	\$ (45,646)	\$ (2,169,035)
Disposition and Recovery/Refund of Regulatory Balances	1595	\$ (334,827)	\$ 136,396	\$ (7,299)	\$ (205,730)
<b>Sub-total not including RSVA Power Global Adjustment</b>		\$ (4,347,889)	\$ 34,848	\$ (94,784)	\$ (4,407,825)
RSVA - Global Adjustment	1589	\$ (2,191,107)	\$ (81,735)	\$ (47,766)	\$ (2,320,608)
<b>Total Group 1 - Total including RSVA Power Global Adjustment</b>		\$ (6,538,996)	\$ (46,887)	\$ (142,550)	\$ (6,728,434)
<b>Group 2 Accounts:</b>					
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508	\$ 319,658	\$ 24,313	\$ 6,969	\$ 350,940
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$ 379,607	\$ 28,866	\$ 8,275	\$ 416,749
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ (54,099)	\$ (504)	\$ (1,179)	\$ (55,782)
LRAM Variance Account	1568	\$ 144,976	\$ 11,111	\$ 3,160	\$ 159,247
<b>Total Group 2</b>		\$ 790,143	\$ 63,786	\$ 17,225	\$ 871,154
<b>Total Amount for Disposition</b>		\$ (5,748,853)	\$ 16,898	\$ (125,325)	\$ (5,857,280)

The amount requested for recovery in this application includes lost revenue that is attributable to the 2018-2019 program implementation years, as well as, the savings that persist from the 2015-2017 programs years in 2018-2019. Also included in this application are the applicable carrying charges up to December 31, 2020. For clarity, only the carrying charges for the 2018-2019 implementation years have been included. All carrying charges were calculated using simple interest applied to the monthly opening principle balance using the prescribed interest rates approved by the Board.

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

OPUCN requests disposition of Account 1568 for the amount of \$159,247 as a collection from customers, including interest to December 31, 2020.

#### **Accounts Not Proposed for Disposition**

As noted above, OPUCN is not seeking disposition of any Group 1 DVAs and any Group 2 DVA's other than Account 1568.

## CALCULATION OF RATE RIDERS

### Billing Determinants Used

For the calculation of proposed rate riders, OPUCN has utilized the billing determinants arising from the 2021 Load Forecast, as presented in Table 9-13 below. For more details regarding the 2021 Load Forecast and billing determinants please see Exhibit 3.

**TABLE 9-13 – BILLING DETERMINANTS**

Rate Class	Units	# of Customers	Total Metered kWh	Total Metered kW
Residential	kWh	56,190	496,495,068	
GS Less Than 50 KW	kWh	4,269	128,706,195	
GS 50 To 999 KW	kW	535	328,035,469	825,711
GS Intermediate 1,000 To 4,999 KW	kW	13	76,465,711	182,480
Large Use	kW	1	38,878,939	86,319
Unmetered Scattered Load	kWh	273	2,506,367	
Sentinel Lighting	kW	22	24,360	81
Street Lighting	kW	14,391	4,555,628	12,698

### Proposed Rate Riders – 1568 LRAM Rate Rider

OPUCN is proposing that the LRAMVA rate rider be disposed of within a one year period. Consistent with the Filing Requirements, OPUCN has calculated the Residential rate rider as a monthly fixed charge rather than the traditional volumetric charge. The remaining balances have been allocated by kWh/kW as appropriate. These balances have been allocated to the rate classes as identified in the reports provided in Exhibit 4, and are consistent with information provided in Exhibit 4. OPUCN proposes to dispose of these balances over one year period beginning January 1, 2021. Table 9-14 below presents the proposed rate riders by rate class.

1

**TABLE 9-14 – PROPOSED LRAMVA RATE RIDERS**

**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	# of Customers	56,190	\$ 109,293	0.1621
GENERAL SERVICE LESS THAN 50 KW S	kWh	128,706,195	\$ 12,869	0.0001
GENERAL SERVICE 50 TO 999 KW SERV	kW	825,711	-\$ 197,208	0.2388
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	182,480	\$ 14,674	0.0804
LARGE USE SERVICE CLASSIFICATION	kW	86,319	-\$ 16,217	0.1879
UNMETERED SCATTERED LOAD SERVIC	kWh	2,506,367	-\$ 4,303	0.0017
SENTINEL LIGHTING SERVICE CLASSIFI	kW	81	-\$ 60	0.7409
STREET LIGHTING SERVICE CLASSIFICA	kW	12,698	\$ 240,199	18.9166
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ 159,248</b>	

2

**DESCRIPTION OF SETTLEMENT PROCESS**

3  
4 The Board has included a requirement, in section 2.9.3.1 of its Filing Requirements, for  
5 distributors to provide a description of their Global Adjustment (“GA”) settlement process  
6 with the Independent Electricity System Operator (“IESO”).

7 The purpose of the GA settlement process is to provide for the recovery by OPUCN from  
8 the IESO, or the payment by OPUCN to the IESO, of amounts that reflect differences in  
9 certain power costs between (a) amounts billed by the IESO to OPUCN, and (b) amounts  
10 billed by OPUCN to its customers. These differences arise regarding RPP customers  
11 because whereas the Board establishes the prices upon which RPP customers are billed,  
12 the IESO bills OPUCN based on Market Prices. The differences for non-RPP Class B  
13 customers arise from OPUCN billing these customers on Global Adjustment First  
14 Estimate provided by the IESO and the IESO billing OPUCN based on the final monthly

Global Adjustment rate. The settlement process enables OPUCN to be made whole, but not to retain a profit, in respect of the commodity and GA costs that it collects from customers and pays to the IESO.

#### **GA Rate Used to Bill Customers for Each Rate Class**

There are two classes of customers for purposes of GA charges: Class A GA customers and Class B GA customers. Class A GA customers, who are also non-RPP customers, pay rates based on their proportionate share of energy used during five coincident peaks during a defined base period. OPUCN's Class B GA customers pay rates based on the 1st estimate of the GA rate, as posted by the IESO on a monthly basis.

#### **Settlement with the IESO**

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

For OPUCN's Time-of-Use ("TOU") RPP customers, the consumption estimates (kWh) are determined using billing data on a monthly basis. For purposes of true-up, actuals are reported from OPUCN's Customer Information System in order to true-up consumption values used for the year from billed to actual. The difference between the GA estimates and the GA final rates are included in the settlement process. OPUCN confirms it uses accrual accounting with subsequent adjustments at year end to align 1588 & 1589 costs and unbilled revenue to actual.

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

#### **Description of Accounting Methods and Transactions**

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

1 The December IESO bill is received in January of the following year and the total on line  
2 148 is entered as 1589. An estimate is provided in January based on the current RPP  
3 allocation and that allocation is used to transfer balances out of 1589 and into 1588.  
4 During the month of January an estimate is recorded for unbilled revenue as well based  
5 on the most current information available at that time.

6 In February, an adjustment is back dated into December based on updated RPP  
7 allocations and unbilled revenue information. Effectively this adjustment trues up the  
8 accrual at year end to actual based on the information available.

### 9 **GA Analysis Work Form**

10 OPUCN completed the GA Analysis Work Form and Board-directed calculations, as set  
11 out at Attachment 9-2. OPUCN has completed the reconciliation to less than a 1%  
12 difference of expected GA Payment to the IESO.

### 13 **CERTIFICATION**

14 Certification over processes and internal controls is found in Appendix 9-3.



# 1 APPENDIX 9-1: 2021 DVA CONTINUITY SCHEDULE

Utility Name	Oshawa PUC Networks Inc.
Service Territory	Oshawa
Assigned EB Number	EB-2020-0048
Name of Contact and Title	David Savage, Corporate Controller
Phone Number	(905) 743-5219
Email Address	dsavage@opuc.on.ca

**Questions**

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

**Question 1**  
For Accounts 1588 and 1589,  
Please indicate the year the accounts were last disposed on a final basis

2016

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.  
b) If the accounts were last approved on an interim basis, and  
i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.  
ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis.  
(e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

2016

**Question 2**  
For the remaining Group 1 DVAs,  
Please indicate the year the accounts were last disposed on a final basis

2016

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.  
b) If the accounts were last approved on an interim basis, and  
i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.  
ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis.

2016

**Question 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)

2015

**Question 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

2014


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

**Question 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 selected in #1 above to the year requested for disposition) or the test year?

Yes

**Question 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 selected in #2 above to the year requested for disposition) or the test year?

Yes

<div>  <b>Ontario Energy Board</b>  <b>2021 Deferral/Variance Account Workform</b> </div>											
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											
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(I) 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(I) during 2015	Closing Interest Amounts as of Dec-31-15
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entry Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge <sup>a</sup>	1550	\$0				\$0	\$0				\$0
Variance WHS - Sub-account CBR Class A <sup>a</sup>	1550										
Variance WHS - Sub-account CBR Class B <sup>a</sup>	1550										
RSVA - Retail Transmission Network Charge	1554	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1556	\$0				\$0	\$0				\$0
RSVA - Power (including Global Adjustment) <sup>a</sup>	1558	\$0				\$0	\$0				\$0
RSVA - Global Adjustment <sup>a</sup>	1559	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>a</sup>	1555	\$0	\$397,324		\$5,126,027	\$5,523,351	\$0	\$41,484			\$41,484
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1559 - Global Adjustment)</b>		\$0	\$397,324	\$0	\$5,126,027	\$5,523,351	\$0	\$41,484	\$0	\$0	\$41,484
<b>Group 1 Sub-Total (excluding Account 1559 - Global Adjustment)</b>		\$0	\$397,324	\$0	\$5,126,027	\$5,523,351	\$0	\$41,484	\$0	\$0	\$41,484
<b>RSVA - Global Adjustment 4</b>	<b>1559</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(I) 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(I) during 2016	Closing Interest Amounts as of Dec-31-16
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entry Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>a</sup>	1550										
Variance WHS - Sub-account CBR Class A <sup>a</sup>	1550										
Variance WHS - Sub-account CBR Class B <sup>a</sup>	1550										
RSVA - Retail Transmission Network Charge	1554	\$0				\$2,495,803	\$2,495,803	\$0			\$2,495,803
RSVA - Retail Transmission Connection Charge	1556	\$0				\$1,279,678	\$1,279,678	\$0			\$1,279,678
RSVA - Power (including Global Adjustment) <sup>a</sup>	1558	\$0				\$1,277,700	\$1,277,700	\$0			\$1,277,700
RSVA - Global Adjustment <sup>a</sup>	1559	\$0				\$634,995	\$634,995	\$0			\$634,995
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>a</sup>	1555	\$5,523,351				\$3,763,628	\$41,484	\$52,581			\$34,005
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1559 - Global Adjustment)</b>		\$5,523,351				\$1,268,701	\$41,484	\$52,581	\$0	\$44,280	\$45,765
<b>Group 1 Sub-Total (excluding Account 1559 - Global Adjustment)</b>		\$5,523,351				\$1,903,696	\$41,484	\$52,581	\$0	\$22,801	\$71,464
<b>RSVA - Global Adjustment 4</b>	<b>1559</b>	\$0				\$634,995	\$0	\$0	\$0	\$0	\$634,995
2017											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(I) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(I) 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(I) during 2017	Closing Interest Amounts as of Dec-31-17
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entry Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>a</sup>	1550										
Variance WHS - Sub-account CBR Class A <sup>a</sup>	1550										
Variance WHS - Sub-account CBR Class B <sup>a</sup>	1550										
RSVA - Retail Transmission Network Charge	1554	\$2,495,803	\$7,023			\$2,502,826	\$3,435	\$3,063			\$6,498
RSVA - Retail Transmission Connection Charge	1556	\$1,279,678	\$1,327,177			\$2,606,855	\$17,063	\$17,063			\$34,126
RSVA - Power (including Global Adjustment) <sup>a</sup>	1558	\$1,277,700	\$1,327,177			\$2,606,855	\$17,063	\$17,063			\$34,126
RSVA - Global Adjustment <sup>a</sup>	1559	\$634,995	\$1,430,300			\$2,065,295	\$2,065	\$2,065			\$4,130
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>a</sup>	1555	\$3,763,628				\$2,433,630	\$34,005	\$37,278			\$71,283
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>a</sup>	1555	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1559 - Global Adjustment)</b>		\$1,268,701				\$423,745	\$43,795	\$15,211	\$44,280	\$2,790	\$71,584
<b>Group 1 Sub-Total (excluding Account 1559 - Global Adjustment)</b>		\$1,903,696				\$1,075,944	\$43,795	\$15,211	\$44,280	\$2,790	\$71,584
<b>RSVA - Global Adjustment 4</b>	<b>1559</b>	\$634,995	\$1,430,300			\$1,498,909	\$15,211	\$15,211	\$44,280	\$2,790	\$71,584

2018											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions (Debit / Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments (I) 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 (I) during 2018	Closing Interest Amounts as of Dec-31-18
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entry Charge Variance Account	1551	\$17,172	-\$16,523			\$649	\$0	-\$1,000			-\$1,000
RSVA - Wholesale Market Service Charge*	1550	-\$1,222,017	-\$141,982			-\$1,364,000	-\$6,027	-\$18,006			-\$18,033
Variance WHS - Sub-account CBR Class A*	1550	\$0				\$0	\$0				\$0
Variance WHS - Sub-account CBR Class B*	1550	\$7,823	-\$23,352			-\$15,529	-\$176	-\$859			-\$1,035
RSVA - Retail Transmission Network Charge	1554	\$377,893	\$1,800,001			\$2,177,894	\$4,511	\$28,775			\$33,287
RSVA - Retail Transmission Connection Charge	1556	-\$1,577,107	-\$1,079,606			-\$2,656,713	-\$8,730	-\$32,851			-\$41,581
RSVA - Power (including Global Adjustment)*	1558	\$402,185	-\$567,020			-\$164,835	-\$2,823	-\$12,888			-\$15,712
RSVA - Global Adjustment *	1559	\$1,498,309	-\$2,752,027			-\$1,253,718	-\$5,970	-\$19,807			-\$25,777
Disposition and Recovery/Refund of Regulatory Balances (2014)*	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015)*	1555	\$2,403,630				\$2,403,630	\$171,343				\$171,343
Disposition and Recovery/Refund of Regulatory Balances (2016)*	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)*	1555	-\$2,494,328	\$587,297			-\$1,907,031	\$0	\$2,395			\$2,395
Disposition and Recovery/Refund of Regulatory Balances (2018)*	1555	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate order has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1559 - Global Adjustment)</b>		\$423,745	-\$2,302,332	\$0	\$0	-\$2,508,587	\$111,584	-\$55,506	\$0	\$0	\$56,078
<b>Group 1 Sub-Total (excluding Account 1559 - Global Adjustment)</b>		-\$1,075,864	-\$180,304	\$0	\$0	-\$1,256,168	\$17,554	-\$36,378	\$0	\$0	\$81,236
<b>RSVA - Global Adjustment 4</b>	1559	\$1,498,309	-\$2,752,027	\$0	\$0	-\$1,253,718	-\$5,970	-\$19,807	\$0	\$0	-\$25,777

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2019											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-19	Transactions Debit / Credit during 2019	OEB-Approved Disposition during 2019	Principal Adjustments (I) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments (I) during 2019	Closing Interest Amounts as of Dec-31-19
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entry Charge Variance Account	1551	-\$57,834	-\$19,636			-\$77,470	-\$1,709	-\$2,560			-\$4,269
RSVA - Wholesale Market Service Charge*	1550	-\$1,364,000	-\$263,630			-\$1,627,630	-\$25,833	-\$26,308			-\$52,141
Variance WHS - Sub-account CBR Class A*	1550	\$0				\$0	\$0				\$0
Variance WHS - Sub-account CBR Class B*	1550	-\$16,239	-\$80,677			-\$96,916	-\$1,024	-\$1,309			-\$2,333
RSVA - Retail Transmission Network Charge	1554	\$2,558,634	\$1,357,300			\$3,915,934	\$33,287	\$61,359			\$94,646
RSVA - Retail Transmission Connection Charge	1556	-\$2,306,793	-\$1,345,796			-\$3,652,589	-\$41,581	-\$66,071			-\$107,652
RSVA - Power (including Global Adjustment)*	1558	-\$164,835	-\$1,320,033			-\$1,484,868	-\$15,522	-\$10,399			-\$25,921
RSVA - Global Adjustment *	1559	-\$1,253,718	-\$337,388			-\$1,591,106	-\$25,837	-\$56,578			-\$82,415
Disposition and Recovery/Refund of Regulatory Balances (2014)*	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015)*	1555	\$2,403,630				\$2,403,630	\$171,343				\$171,343
Disposition and Recovery/Refund of Regulatory Balances (2016)*	1555	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)*	1555	-\$1,907,031	-\$1,021,338			-\$2,928,369	\$2,395	\$2,700			\$5,095
Disposition and Recovery/Refund of Regulatory Balances (2018)*	1555	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate order has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1559 - Global Adjustment)</b>		-\$2,508,587	-\$4,220,918	\$0	\$190,512	-\$2,538,993	\$56,078	-\$102,366	\$0	\$0	-\$46,288
<b>Group 1 Sub-Total (excluding Account 1559 - Global Adjustment)</b>		-\$1,256,168	-\$3,232,930	\$0	\$190,512	-\$4,347,886	\$81,236	-\$46,300	\$0	\$0	-\$35,064
<b>RSVA - Global Adjustment 4</b>	1559	-\$1,253,718	-\$337,388	\$0	\$0	-\$1,591,107	-\$25,837	-\$56,578	\$0	\$0	-\$82,415

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2020											
Account Descriptions	Account Number	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balance as of Dec-31-19 Adjusted for Dispositions during 2020	Closing Interest Balance as of Dec-31-19 Adjusted for Dispositions during 2020	Projected Interest from Jan. 1, 2020 to December 31, 2020 on Dec. 31, 19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec. 31, 19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim	Accounts To Disburse Years	Variance FRR vs. 2019 Balance (Principal + Interest)
<b>Group 1 Accounts</b>											
LV Variance Account	1550		\$0	\$0				\$0	\$0.00		\$0
Smart Metering Entry Charge Variance Account	1551		-\$17,172	-\$1,944	-\$1,828			-\$1,944	-\$2,364.72		-\$4,298.72
RSVA - Wholesale Market Service Charge*	1550		-\$1,364,000	-\$263,630	-\$1,627,630			-\$1,627,630	-\$1,716,276.52		-\$3,343,906.52
Variance WHS - Sub-account CBR Class A*	1550		\$0	\$0	\$0			\$0	\$0.00		\$0
Variance WHS - Sub-account CBR Class B*	1550		-\$16,239	-\$80,677	-\$96,916			-\$96,916	-\$88,636.78		-\$185,552.78
RSVA - Retail Transmission Network Charge	1554		\$2,558,634	\$1,357,300	\$3,915,934			\$3,915,934	\$3,887,881.12		\$28,052.88
RSVA - Retail Transmission Connection Charge	1556		-\$2,306,793	-\$1,345,796	-\$3,652,589			-\$3,652,589	-\$3,630,917.52		-\$21,671.52
RSVA - Power (including Global Adjustment)*	1558		-\$164,835	-\$1,320,033	-\$1,484,868			-\$1,484,868	-\$1,475,837.00		-\$9,031.00
RSVA - Global Adjustment *	1559		-\$1,253,718	-\$337,388	-\$1,591,106			-\$1,591,106	-\$1,581,837.00		-\$9,269.00
Disposition and Recovery/Refund of Regulatory Balances (2014)*	1555		\$0	\$0	\$0			\$0	\$0.00	No	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015)*	1555		\$2,403,630	\$171,343	\$2,574,973			\$2,574,973	\$2,574,973.00	No	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016)*	1555		\$0	\$0	\$0			\$0	\$0.00	No	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)*	1555		-\$1,907,031	-\$5,095	-\$1,912,126			-\$1,912,126	-\$1,912,126.00	No	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)*	1555		\$0	\$0	\$0			\$0	\$0.00	No	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)*	1555		\$190,512	\$0	\$190,512			\$190,512	\$190,512.00	No	\$0
<i>Not to be disposed of until a year after rate order has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1559 - Global Adjustment)</b>		\$0	\$0	-\$6,538,992	-\$46,288	-\$462,780	\$0	-\$469,438	-\$2,033,096.88		-\$2,502,534.88
<b>Group 1 Sub-Total (excluding Account 1559 - Global Adjustment)</b>		\$0	\$0	-\$4,347,886	-\$35,064	-\$434,786	\$0	-\$439,850	-\$2,033,096.88		-\$2,782,946.88
<b>RSVA - Global Adjustment 4</b>	1559	\$0	\$0	-\$1,591,107	-\$82,415	-\$1,673,522	\$0	-\$1,673,522	-\$1,673,522.00		-\$1,673,522.00

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		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(I) 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(I) during 2014	Closing Interest Amounts as of Dec-31-14
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Pole Attachment Revenue Variance <sup>8</sup>	1508					\$0					\$0
Retail Service Charge Incremental Revenue <sup>8</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508		\$121,897			\$121,897		-\$671			-\$671
Other Regulatory Assets - Sub-Account - Tax sharing amount	1508		-\$124,964			-\$124,964					\$0
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508		\$0			\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		\$0			\$0					\$0
Retail Cost Variance Account - Retail <sup>9</sup>	1518					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charge	1522					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR <sup>9</sup>	1548					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
<b>Group 2 Sub-Total</b>			-\$3,067	\$0	\$0	-\$3,067	-\$671	\$0	\$0	\$0	-\$671
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592					\$0					\$0
<b>LRAM Variance Account*</b>	<b>1568</b>					\$0					\$0
<b>Total including Account 1568</b>			-\$3,067	\$0	\$0	-\$3,067	-\$671	\$0	\$0	\$0	-\$671
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522					\$0					\$0
Renewable Generation Connection Capital Deferral Account	1531					\$0					\$0
Renewable Generation Connection OMB&A Deferral Account	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OMB&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555		\$525,966			\$525,966	\$6,585				\$6,585
Meter Cost Deferral Account (MIST Meters) <sup>1</sup>	1557					\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0					\$0

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		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(I) 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(I) during 2015	Closing Interest Amounts as of Dec-31-15
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance <sup>8</sup>	1508					\$0					\$0
Retail Service Charge Incremental Revenue <sup>8</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508		\$121,897		\$121,897	\$0	-\$671	-\$137	-\$647		-\$1,415
Other Regulatory Assets - Sub-Account - Tax sharing amount	1508		-\$124,964		-\$124,964	\$0					\$0
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508		\$0			\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		-\$326,995			-\$326,995					\$0
Retail Cost Variance Account - Retail <sup>9</sup>	1518					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charge	1522					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR <sup>9</sup>	1548					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
<b>Group 2 Sub-Total</b>			-\$3,067	-\$326,995	-\$3,067	-\$326,995	-\$671	-\$137	-\$647	\$0	-\$1,415
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592					\$0					\$0
<b>LRAM Variance Account*</b>	<b>1568</b>					\$0					\$0
<b>Total including Account 1568</b>			-\$3,067	-\$326,995	-\$3,067	-\$326,995	-\$671	-\$137	-\$647	\$0	-\$1,415
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522					\$0					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522					\$0					\$0
Renewable Generation Connection Capital Deferral Account	1531					\$0					\$0
Renewable Generation Connection OMB&A Deferral Account	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OMB&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555		\$525,966		\$21,527	\$547,493	\$6,585	-\$112	\$6,473		\$6,473
Meter Cost Deferral Account (MIST Meters) <sup>1</sup>	1557					\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0					\$0

2



		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions (I) Debit / (C) Credit during 2016	OEB-Approved Disposition during 2016	Principal Adjustments (I) 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 (I) during 2016	Closing Interest Amounts as of Dec-31-16
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance <sup>8</sup>	1508	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue <sup>8</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Tax sharing amount	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508	\$0	\$1,202,342			\$975,347	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$87,070			\$87,070	\$0				\$0
Retail Cost Variance Account - Retail <sup>9</sup>	1518	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charge	1522	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR <sup>9</sup>	1548	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		<b>-\$326,595</b>	<b>\$1,389,352</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,062,357</b>	<b>-\$1</b>	<b>-\$13,597</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$13,598</b>
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PIUs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>				<b>\$0</b>
<b>Total including Account 1568</b>		<b>-\$326,595</b>	<b>\$1,389,352</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,062,357</b>	<b>-\$1</b>	<b>-\$13,597</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$13,598</b>
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMB&A Deferral Account	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMB&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1595	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>7</sup>	1597	\$0				\$0	\$0				\$0
IFRS-CSAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0
Accounting Changes Under CSAAP Balance + Return Component	1576	\$0				\$0					\$0

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions (I) Debit / (C) Credit during 2017	OEB-Approved Disposition during 2017	Principal Adjustments (I) 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 (I) during 2017	Closing Interest Amounts as of Dec-31-17
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance <sup>8</sup>	1508	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue <sup>8</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Tax sharing amount	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508	\$975,347	\$413,178			\$1,388,525	-\$13,597	\$9,303			\$15,706
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$87,070	\$115,346			\$202,356	\$0	\$9,622			\$9,622
Retail Cost Variance Account - Retail <sup>9</sup>	1518	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charge	1522	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR <sup>9</sup>	1548	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		<b>\$1,062,357</b>	<b>\$528,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,590,881</b>	<b>-\$13,598</b>	<b>\$18,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,327</b>
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PIUs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>				<b>\$0</b>
<b>Total including Account 1568</b>		<b>\$1,062,357</b>	<b>\$528,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,590,881</b>	<b>-\$13,598</b>	<b>\$18,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,327</b>
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OMB&A Deferral Account	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OMB&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1595	-\$54,124	\$25			-\$54,099	-\$180	-\$96			-\$176
Meter Cost Deferral Account (MIST Meters) <sup>7</sup>	1597	\$0				\$0	\$0				\$0
IFRS-CSAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0
Accounting Changes Under CSAAP Balance + Return Component	1576	\$0				\$0					\$0

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance*	1508	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue*	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Tax sharing amount	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508	\$1,388,525	-\$1,129,114			\$259,411	\$5,706	\$9,303			\$15,010
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$202,356	\$78,530			\$280,886	\$9,622	\$9,622			\$19,244
Retail Cost Variance Account - Retail*	1518	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Chrg	1522	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR*	1548	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$1,590,881	-\$1,050,584	\$0	\$0	\$540,297	\$15,327	\$18,925	\$0	\$0	\$34,253
PLs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PLs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0
<b>LRAM Variance Account*</b>	<b>1568</b>	\$0			-\$48,873	-\$48,873	\$0			-\$5,366	-\$5,366
<b>Total including Account 1568</b>		\$1,590,881	-\$1,050,584	\$0	-\$48,873	\$491,424	\$15,327	\$18,925	\$0	-\$5,366	\$28,887
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection DM&A Deferral Account	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid DM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	-\$54,099				-\$54,099	-\$175	-\$149			-\$325
Meter Cost Deferral Account (MIST Meters)*	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					\$0

		2019									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-19	Transactions Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance*	1508	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue*	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Tax sharing amount	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508	\$259,411	\$60,247			\$319,658	\$15,010	\$9,303			\$24,313
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$280,886	\$98,633			\$379,519	\$19,244	\$9,622			\$28,866
Retail Cost Variance Account - Retail*	1518	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Chrg	1522	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR*	1548	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$540,297	\$158,880	\$0	\$0	\$699,177	\$34,253	\$18,925	\$0	\$0	\$53,178
PLs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PLs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0
<b>LRAM Variance Account*</b>	<b>1568</b>	-\$48,873	\$144,976	-\$48,873		\$144,976	-\$5,366	\$10,125	-\$6,352		\$11,111
<b>Total including Account 1568</b>		\$491,424	\$303,856	-\$48,873	\$0	\$844,153	\$28,887	\$29,050	-\$6,352	\$0	\$64,209
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection DM&A Deferral Account	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid DM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	-\$54,099				-\$54,099	-\$125	-\$180			-\$595
Meter Cost Deferral Account (MIST Meters)*	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					\$0

Account Descriptions	Account Number	2020				Projected Interest on Dec-31-19 Balances				Total Interest	Total Claim	Accounts to Dispose Yearly	As of Dec-31-19	Variance RRR vs. 2019 Balance (Principal + Interest)
		Principal Dispositions during 2020 - instructed by OEB	Interest Dispositions during 2020 - instructed by OEB	Closing Principal Balances as of Dec-31-19 Adjusted for Dispositions during 2020	Closing Interest Balances as of Dec-31-19 Adjusted for Dispositions during 2020	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec-31-19 balance adjusted for disposition during 2020 (\$)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec-31-19 balance adjusted for disposition during 2020 (\$)	Projected Interest from May 1, 2021 to Dec-31-19 balance adjusted for disposition during 2020 (\$)						
<b>Group 2 Accounts</b>														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	7008			\$0	\$0				\$0				\$0.00	
Pole Attachment Revenue Variance*	7009			\$0	\$0				\$0				\$0.00	
Retail Service Charges Incremental Revenues*	7010			\$0	\$0				\$0				\$0.00	
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	7008			\$0	\$-1				\$-1				\$0.00	
Other Regulatory Assets - Sub-Account - Tax sharing amount	7009			\$0	\$0				\$0				\$0.00	
Other Regulatory Assets - Sub-Account - CPED Deferral	7008		\$78,050	\$24,712	\$6,969				\$12,202				\$0.00	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	7009		\$379,519	\$29,862	\$0,274				\$17,140			No	\$343,571	
	7008		\$0	\$0	\$0				\$0		No	\$400,384		
Retail Cost Variance Account - Retail*	7018			\$0	\$0				\$0				\$0.00	
Pension & CPED Forecast Accrual versus Actual Cash Payment Differential Carrying Charge	7019			\$0	\$0				\$0				\$0.00	
Misc. Deferred Debits	7025			\$0	\$0				\$0				\$0.00	
Retail Cost Variance Account - STFP	7040			\$0	\$0				\$0				\$0.00	
Electric Delivery Event Costs	7072			\$0	\$0				\$0				\$0.00	
Deferred Rate Impact Amounts	7074			\$0	\$0				\$0				\$0.00	
RSVA - One-time	7062			\$0	\$0				\$0				\$0.00	
Other Deferred Credits	7025			\$0	\$0				\$0				\$0.00	
<b>Group 2 Sub-Total</b>		\$0	\$0	\$698,077	\$53,078	\$15,242	\$0	\$60,420	\$0.00				\$792,397	
PLs and Tax Variance for 2008 and Subsequent Years (includes sub-account and contra account below)	7032			\$0	\$0				\$0				\$0.00	
PLs and Tax Variance for 2008 and Subsequent Years- Sub-account CCA Changes	7032			\$0	\$0				\$0				\$0.00	
<b>LIAM Variance Account*</b>	7068		\$194,976	\$11,171	\$3,360	\$14,271	\$199,247	\$0					\$199,247	
<b>Total including Account 7068</b>		\$0	\$0	\$844,053	\$64,209	\$18,603	\$0	\$82,692	\$199,247				\$100,000	
Pension & CPED Forecast Accrual versus Actual Cash Payment Differential	7022			\$0	\$0				\$0				\$0.00	
Pension & CPED Forecast Accrual versus Actual Cash Payment Differential Contra Account	7022			\$0	\$0				\$0				\$0.00	
Renewable Generation Connection Capital Deferral Account	7029			\$0	\$0				\$0				\$0.00	
Renewable Generation Connection O&M Deferral Account	7032			\$0	\$0				\$0				\$0.00	
Renewable Generation Connection Funding Asset Deferral Account	7034			\$0	\$0				\$0				\$0.00	
Smart Grid Capital Deferral Account	7034			\$0	\$0				\$0				\$0.00	
Smart Grid O&M Deferral Account	7035			\$0	\$0				\$0				\$0.00	
Smart Grid Funding Asset Deferral Account	7036			\$0	\$0				\$0				\$0.00	
Meter Cost Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	7055		\$54,099	\$955	\$1,179	\$1,179	\$54,099	\$0		No			\$54,099	
Meter Cost Deferral Account (MST Meter)*	7057			\$0	\$0				\$0				\$0.00	
IFRS-CSAAP Transition PP&E Amounts Balance + Return Component	7076			\$0	\$0				\$0		No		\$0.00	
Accounting Changes Under CSAAP Balance + Return Component	7076			\$0	\$0				\$0		No		\$0.00	

## Ontario Energy Board



## 2021 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2019 Balance (Principal + Interest)	Explanation
Smart Metering Entity Charge Variance Account	1551	\$ (0.08)	rounding difference
RSVA - Wholesale Market Service Charge5	1580	\$ (79,249.80)	Sub account of RSVA 1580 - CBR Class B
RSVA - Retail Transmission Network Charge	1584	\$ (0.06)	rounding difference
RSVA - Retail Transmission Connection Charge	1586	\$ (0.18)	rounding difference
RSVA - Power (excluding Global Adjustment)4	1588	\$ (0.05)	rounding difference
RSVA - Global Adjustment 4	1589	\$ (0.02)	rounding difference
Other Regulatory Assets - Sub-Account - IFRS Implementation Costs	1508	\$ 1.00	rounding difference
Other Regulatory Assets - Sub-Account - OPEB Deferral	1508	\$ (0.06)	rounding difference
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$ (0.12)	rounding difference
LRAM Variance Account4	1568	\$ (156,086.92)	LRAMVA not recorded in 2019. Recorded in 2020 once calculation was done.
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ (0.24)	rounding difference

[illegible]



	Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE	GENERAL SERVICE 50 TO 300 KW SERVICE	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE	LARGE USE SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE	SENTINEL LIGHTING SERVICE CLASSIFICATION	STREET LIGHTING SERVICE CLASSIFICATION
LV Variance Account	950	0	W/h	0	0	0	0	0	0	0
Smart Metering Entry Charge Variance Account	951	(26,965)	8 of Customers	(77,937)	(5,990)	0	0	0	0	0
RCVA - Vehicle Meter Access Charge	952	(1,757,303)	W/h	(634,563)	(2,26,943)	(545,478)	(42,328)	(48)	(128,000)	0
RCVA - Retail Transmission Network Charge	954	(380,584)	W/h	(1,707,662)	(441,176)	(1,04,438)	(26,109)	(8,581)	(44)	(6,636)
RCVA - Retail Transmission Connection Charge	956	(1,639,207)	W/h	(1,172,490)	(495,408)	(237,133)	(139,179)	(18,947)	(107)	(16,303)
RCVA - Power including Related Adjustment	958	0	W/h	0	0	0	0	0	0	0
RCVA - Global Adjustment	959	0	Non-PPV W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2014)	959.01	0	W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2015)	959.02	0	W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2016)	959.03	0	W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2017)	959.04	0	W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2018)	959.05	0	W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2019)	959.06	0	W/h	0	0	0	0	0	0	0
Disposition and Reconciliation of Regulatory Balances (2020)	959.07	0	W/h	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (including 959)</b>	<b>(2,23,03,059)</b>	<b>0</b>	<b>W/h</b>	<b>(902,208)</b>	<b>(2,48,506)</b>	<b>(567,364)</b>	<b>(139,487)</b>	<b>(70,881)</b>	<b>(1,509)</b>	<b>(16,395)</b>
Other Regulatory Assets - Sub-Account - Deferred PPS Transition Costs	959.08	0	W/h	0	0	0	0	0	0	0
Pole Attachment Expense Variance	959.09	0	W/h	0	0	0	0	0	0	0
Retail Service Charge Discounted Revenue	959.10	0	W/h	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - IPMS Implementation Costs	959.11	0	W/h	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Fuel pricing amount	959.12	0	W/h	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - CPRE Deferral	959.13	0	W/h	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - O&M Cost Assessment Variance	959.14	0	W/h	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	959.15	0	W/h	0	0	0	0	0	0	0
Person & CPRE Forecast Actual versus Actual Cash Payment Differential Savings/Charges	959.16	0	W/h	0	0	0	0	0	0	0
Misc. Deferred Debits	959.17	0	W/h	0	0	0	0	0	0	0
Retail Cost Variance Account - S191	959.18	0	W/h	0	0	0	0	0	0	0
Grid-feeding Event Costs	959.19	0	W/h	0	0	0	0	0	0	0
Deferred Fuel Impact Amounts	959.20	0	W/h	0	0	0	0	0	0	0
RCVA - Overhead	959.21	0	W/h	0	0	0	0	0	0	0
Other Deferred Credits	959.22	0	W/h	0	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>	<b>0</b>	<b>0</b>	<b>W/h</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PPL and Tar Variance for 2018 and Subsequent Years (includes Sub-account and contra account)	959.23	0	W/h	0	0	0	0	0	0	0
PPL and Tar Variance for 2018 and Subsequent Years -Sub-account OCA Charges	959.24	0	W/h	0	0	0	0	0	0	0
<b>Total of Account 959</b>	<b>0</b>	<b>0</b>	<b>W/h</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIAM Variance Account (Enter dollar amount for each class)</b>	<b>958</b>	<b>953,247</b>	<b>W/h</b>	<b>889,293</b>	<b>12,863</b>	<b>(187,208)</b>	<b>14,674</b>	<b>(16,717)</b>	<b>(4,393)</b>	<b>(469)</b>
Renewable Generation Connection (RCVA) Deferral Account	953.01	0	W/h	0	0	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Standard Meter Costs	953.02	0	W/h	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (958, 953, 954, 956, and 959)</b>	<b>(2,75,756)</b>	<b>0</b>	<b>W/h</b>	<b>(147,638)</b>	<b>(24,148)</b>	<b>(14,595)</b>	<b>(10,863)</b>	<b>(5,525)</b>	<b>(256)</b>	<b>(167)</b>
<b>Total of Account 958 and 958 (not allocated to W/h's)</b>	<b>(1,79,30,303)</b>	<b>0</b>	<b>W/h</b>	<b>(634,563)</b>	<b>(2,26,943)</b>	<b>(545,478)</b>	<b>(42,328)</b>	<b>(48)</b>	<b>(128,000)</b>	<

### Rate Rider Calculation for Accounts 1568

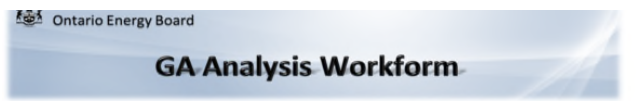
Please indicate the Rate Rider Recovery Period (in months)

12

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b>kW / kWh / # of Customers</b>	<b>Allocated Account 1568 Balance</b>	<b>Rate Rider for Account 1568</b>
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	56,190	\$ 109,293	0.1621
GENERAL SERVICE LESS THAN 50 KW S	kWh	128,706,195	\$ 12,869	0.0001
GENERAL SERVICE 50 TO 999 KW SERV	kW	825,711	-\$ 197,208	- 0.2388
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	182,480	\$ 14,674	0.0804
LARGE USE SERVICE CLASSIFICATION	kW	86,319	-\$ 16,217	- 0.1879
UNMETERED SCATTERED LOAD SERVIC	kWh	2,506,367	-\$ 4,303	- 0.0017
SENTINEL LIGHTING SERVICE CLASSIFIC	kW	81	-\$ 60	- 0.7409
STREET LIGHTING SERVICE CLASSIFICA	kW	12,698	\$ 240,199	18.9166
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ 159,248</b>	



# 1 APPENDIX 9-2: 2021 GA ANALYSIS WORKFORM



Version 1.9

## Account 1589 Global Adjustment (GA) Analysis Workform

Input cells:

Drop down cells:

Utility Name:

### Note 1

For Account 1589,  
 a) If the account was last approved on a final basis, select the year that the balance was last approved on a final basis.  
 b) If the account was last approved on an interim basis, and  
 i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. OR  
 ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.  
 (e.g. If 2017 balances reviewed in the 2018 rate application were to be selected, select 2017)

**Instructions:**  
 1) Determine which scenario above applies (a, bi, or ii). Select the appropriate year to generate the GA Analysis Workform tabs and the Principal Adjustments tab.  
 For example:  
 • Scenario a - If 2018 balances were last approved on a final basis - Select 2018 and a GA Analysis Workform for 2019 will be generated.  
 • Scenario bi - If 2018 balances were last approved on an interim basis and there are no changes to 2018 balances - Select 2018 and a GA Analysis Workform for 2019 will be generated.  
 • Scenario ii - If 2018 balances were last approved on an interim basis, there are changes to 2018 balances, and 2017 balances were last approved for disposition - Select 2017 and a GA Analysis Workform for 2018 and 2019 will be generated.  
 2) Complete the GA Analysis Workform for each year generated.  
 3) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in one Principal Adjustments tab, depending on the year selected on the Information Sheet.  
 See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2017	\$ (175,708)	\$ (175,708)	\$ (1,676,963)	\$ (187,264)	\$ (89,038)	\$ 96,671	\$ 34,279,636 0.35%
2018	\$ 18,695	\$ 18,695	\$ (2,752,027)	\$ (2,733,332)	\$ 217,490	\$ 100,674	\$ 29,260,997 0.35%
2019	\$ 448,125	\$ (937,908)	\$ 1,344,414	\$ 406,506	\$ (443,125)	\$ 32,580,144	\$ 32,580,144 -14%
Cumulative Balance	\$ 390,233	\$ (2,191,907)	\$ 2,854,438	\$ 662,531	\$ (261,780)	\$ 96,120,678	NA



### Note 2 Consumption Data Excluding for Loss Factor (Data to agree with T881 as applicable)

Year	2017		
Total Metered excluding kWh	C = A+B	1029,256,095	kWh
PPP	A	633,383,354	kWh
Non-PPP	B = D+E	395,872,641	kWh
Non-PPP Class A	D	67,594,546	kWh
Non-PPP Class B	E	328,278,095	kWh

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

### Note 3 GA Billing Rate

GA is billed on the:

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details:

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

### Note 4 Analysis of Expected GA Amount

Analysis of Expected GA Amount									
	2017								
	Non-PPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-PPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
Calendar Month	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	32,445,379	32,933,013	33,743,194	34,085,559	0.06687	\$ 2,277,952	0.06227	\$ 2,197,637	\$ 80,315
February	34,753,819	33,743,194	36,143,971	37,154,596	0.05559	\$ 2,065,954	0.05829	\$ 2,209,786	\$ (143,832)
March	29,279,995	36,143,971	30,491,111	23,547,095	0.04408	\$ 1,042,436	0.07195	\$ 1,682,536	\$ (640,100)
April	32,933,190	30,491,111	33,833,394	35,934,295	0.06874	\$ 2,469,785	0.07278	\$ 2,605,853	\$ (136,068)
May	29,133,862	33,833,394	30,299,217	25,598,085	0.06623	\$ 1,695,455	0.02307	\$ 590,553	\$ 1,104,902
June	30,663,959	30,299,217	31,890,937	32,295,259	0.0564	\$ 1,829,794	0.04848	\$ 1,565,603	\$ 264,191
July	24,237,941	31,890,937	25,207,459	27,954,883	0.0552	\$ 1,540,946	0.0288	\$ 798,951	\$ 742,000
August	31,267,838	25,207,459	32,578,552	28,578,531	0.0568	\$ 1,618,577	0.0485	\$ 1,385,344	\$ 2,193,193
September	26,075,738	32,578,552	29,988,787	24,785,963	0.07258	\$ 1,795,661	0.08864	\$ 2,184,368	\$ (408,407)
October	20,107,091	29,988,787	20,921,774	19,840,088	0.0202	\$ 398,771	0.0263	\$ 518,472	\$ (119,701)
November	34,708,390	20,921,774	25,096,725	39,883,342	0.0564	\$ 2,250,576	0.05704	\$ 2,270,280	\$ (19,704)
December	25,073,425	25,096,725	26,956,263	25,132,963	0.06391	\$ 1,600,909	0.09207	\$ 2,313,994	\$ (713,085)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	392,289,466	362,487,695	356,460,965	345,262,736		\$ 34,455,324		\$ 34,279,636	\$ 175,688

Calculated Loss Factor	1.0540
Most Recent Approved Loss Factor for Secondary Metered Customer c	0.9999
Difference	0.0541

3

a) Please provide an explanation in the textbox below if columns I and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%.

Difference in loss factor is less than 1%.

Note 5 Reconciling Items:

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 1,490,700			
1a) CT 140 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b) CT 140 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a) Remove prior year and unbilled to actual revenue differences				
2b) Add current year and unbilled to actual revenue differences				
3a) Remove difference between prior year accrual/forecast to actual from long term				
3b) Add difference between current year accrual/forecast to actual from long term				
4) Remove GA balances pertaining to Class A customers				
5) Significant prior period billing adjustments recorded in current year				
6) Differences in GA IESO posted rate and rate charged on IESO invoice				
7) Differences in actual system losses and billed TLFs				
8) Others as justified by distributor				
9)				
10) Allocation differences between RPP & non-RPP GA	\$ (1,507,345)	The monthly determination of RPP GA to be charged on IESO invoice is based off billed data reports for the particular month (i.e. Jan billing report)	Yes	

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (89,038)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (175,708)
	Unresolved Difference	\$ 86,671
	Unresolved Difference as % of Expected GA Payments to IESO	0.3%



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

Year		2018		
Total Metered excluding vMPP	C = A+B	1,090,919,021	kWh	100%
RPP	A	697,359,913	kWh	63.9%
Non-RPP	B = D+E	393,559,108	kWh	36.1%
Non-RPP Class A	D	62,897,856	kWh	6.5%
Non-RPP Class B	E	330,661,252	kWh	27.6%

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

Note 3 GA Billing Rate

GA is billed on the

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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

Note 4 Analysis of Expected GA Amount

Year	2018									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F - G + H	J	K = I*J	L	M = I*L	N = M - K	
January	14,052,098	26,196,263	12,223,276	9,919,081	0.00777	\$ 80,689	0.00736	\$ 61,910	\$ (18,759)	
February	40,398,901	12,223,276	33,248,296	61,423,520	0.07333	\$ 4,504,276	0.06967	\$ 5,078,432	\$ (512,275)	
March	24,685,076	33,248,296	20,316,819	8,782,598	0.07077	\$ 625,752	0.06405	\$ 1,184,264	\$ (608,512)	
April	25,971,941	20,316,819	21,374,908	27,029,032	0.06918	\$ 2,653,744	0.06959	\$ 2,650,020	\$ 46,276	
May	24,522,690	21,374,908	20,102,174	23,328,956	0.06932	\$ 2,911,960	0.07931	\$ 2,588,000	\$ 326,853	
June	25,204,702	20,102,174	20,809,309	25,919,837	0.13336	\$ 3,455,003	0.1896	\$ 3,082,472	\$ (372,530)	
July	27,524,371	20,809,309	22,652,957	29,357,519	0.08902	\$ 2,496,835	0.07737	\$ 2,272,173	\$ (224,662)	
August	29,439,279	22,652,957	24,226,526	31,012,846	0.07792	\$ 2,418,088	0.07495	\$ 2,323,140	\$ (95,046)	
September	29,175,101	24,226,526	24,074,400	29,024,975	0.08424	\$ 2,440,010	0.08594	\$ 2,486,354	\$ (46,344)	
October	27,426,115	24,074,400	22,571,652	25,921,407	0.08921	\$ 2,307,980	0.10059	\$ 3,103,339	\$ (85,359)	
November	25,563,354	22,571,652	21,038,640	24,030,302	0.12295	\$ 2,940,107	0.09855	\$ 2,368,186	\$ (571,921)	
December	25,541,642	21,038,640	25,111,562	29,614,564	0.09188	\$ 2,723,949	0.07404	\$ 2,192,664	\$ (531,285)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	320,389,269	268,815,880	267,771,178	319,344,567		\$ 29,144,102		\$ 29,268,917	\$ 116,015	

Calculated Loss Factor	1.0619
Most Recent Approved Loss Factor for Secondary Metered Customer <	5.0000%
Difference	0.0103

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%.

Note 5      **Reconciling Items**

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ (2,752,007)			
1a) CT MS True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b) CT MS True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a) Remove prior year and unbilled to actual revenue differences				
2b) Add current year and unbilled to actual revenue differences				
3a) Remove difference between prior year accrual/forecast to actual from long term				
3b) Add transfers				
3c) Add difference between current year accrual/forecast to actual from long term				
3d) Add transfers				
4) Remove GA balances pertaining to Class A customers				
5) Significant prior period billing adjustments recorded in current year				
6) Differences in GA IESO posted rate and rate charged on IESO invoice				
7) Differences in actual system losses and billed TLFs				
8) Others as justified by distributor				
9)				

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	217,490
	Net Change in Expected GA Balance in the Year Per Analysis	\$	116,895
	Unresolved Difference	\$	100,674
	Unresolved Difference as % of Expected GA Payments to RESO		0.35%



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

2019		
Total Fetered excluding WHF <sup>1</sup>	C + A+E	1,063,491,567
FPF	A	672,800,598
Non FPF	B + D+E	376,550,099
Non FPF Class A	D	90,242,032
Non FPF Class B	E	286,448,977

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

Note 3	GA Billing Rate
--------	-----------------

☐ Yes

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details:

☐ Yes

Note 4      **Analysis of Expected GA Amount**

Analysis of Expected GA Amount									
2019									
	Non-FPP Class B Including Less Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Less Adjusted Consumption (kWh)	Add Current Month Unbilled Less Adjusted Consumption (kWh)	Non-FPP Class B Including Less Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
Calendar Month	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	-M/K
January	25,039,890	25,115,952	20,607,796	20,536,085	0.06741	\$ 1,384,336	0.08092	\$ 1,689,770	\$ 277,444
February	30,091,001	20,607,796	24,764,084	34,240,089	0.06852	\$ 3,337,739	0.08015	\$ 3,017,542	\$ (320,196)
March	23,779,943	24,764,084	19,570,810	19,595,799	0.07075	\$ 1,596,376	0.09004	\$ 1,494,481	\$ (101,895)
April	27,438,024	19,570,810	22,592,337	30,450,530	0.08129	\$ 2,475,324	0.12333	\$ 3,955,464	\$ 1,280,140
May	23,679,231	22,592,337	19,497,991	20,594,085	0.12060	\$ 2,671,002	0.12004	\$ 2,594,519	\$ (76,483)
June	18,388,330	19,497,991	14,968,596	13,693,135	0.12444	\$ 1,700,282	0.13728	\$ 1,876,526	\$ (176,244)
July	20,500,597	14,968,596	22,949,763	36,081,375	0.12527	\$ 5,525,269	0.14735	\$ 5,427,949	\$ (97,319)
August	20,086,560	22,949,763	23,942,721	27,279,429	0.07216	\$ 1,966,474	0.09004	\$ 1,473,953	\$ 492,521
September	27,903,094	23,942,721	22,635,639	27,995,392	0.12594	\$ 3,494,237	0.12363	\$ 3,432,960	\$ (61,277)
October	23,697,482	22,635,639	19,501,028	20,564,871	0.07876	\$ 1,637,588	0.13880	\$ 2,812,274	\$ (1,174,692)
November	20,344,689	19,501,028	16,743,679	17,565,341	0.10727	\$ 1,886,380	0.09953	\$ 1,750,269	\$ (136,111)
December	26,336,379	16,743,679	24,052,542	34,245,240	0.09569	\$ 2,934,475	0.09321	\$ 3,199,991	\$ (265,516)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	303,296,869	253,859,866	252,591,826	382,837,829	\$	\$ 32,131,078	\$	\$ 32,580,344	\$ 449,266

Calculated Loss Factor	1.0572
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0486
Difference	0.0086

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%.

Note 5

**Reconciling Items:**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments  If "no", please provide an explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ (937,993)			
1a	CT 188 True-up of GA Charges based on Actual Non-PPP Volumes - prior year				
1b	CT 188 True-up of GA Charges based on Actual Non-PPP Volumes - current year				
2a	Remove prior year encumbered to actual revenue differences				
2b	Add current year and unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
4	Significant prior period billing adjustments recorded in current year				
5	Differences in actual system losses and billed TLFs				
6	CT 2168 for prior period corrections				
7	Others as justified by distributor				
8	Allocation differences between PPP & non-PPP GA	\$ 1,344,414	The monthly determination of PPP GA to be charged on IESO invoice is based off billed data reports for the particular month (ie. Jan billing report)		
9					
10					

Note 6

<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 406,425
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 443,125
<b>Unresolved Difference</b>	\$ (42,699)
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	-9.1%

1     **APPENDIX 9-3: CERTIFICATION**



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**Exhibit 9 Certification**

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

A handwritten signature in black ink, appearing to read "Ivano Labricciosa", is written over a horizontal line.

Ivano Labricciosa  
President and Chief Executive Officer  
Oshawa PUC Networks Inc.