

#### Summary of Changes from the Prior Year

1 2019 DVA balances from the RRR are not populated in the continuity schedules in tab 2a and 2b as they are not yet available.

2 Questions been revised on tab 1.

The continuity schedule in tab 2a will open starting from the year balances were last approved for disposition, unless the last approved dipsosition was on an interim basis and there are changes to those balances. If that is the case, tab 2a will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance.

3 Footnote #4 in tab 2a has been revised to clarify that the amount in the "Transactions" column in the DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

4 In tab 2b, added Account 1508 - PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes

### **Instructions**

| Tab                   | Tab Details                                                                    | Step | Instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------|--------------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 - Information Sheet | This tab shows some information pertaining to the utility and the application. | 1    | Complete the information sheet.<br><u>Questions 1 to 4</u><br>Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate<br>The continuity schedule in tab 2a will open starting from the year balances were last approved for distributere are changes to those balances. If that is the case, tab 2a will open from the year of last approved explanation for the change in the previously approved balance.<br><u>Questions 5 to 6</u><br>If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' co<br>If the response to question 6 is yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billin<br>if applicable, using information inputted in tabs 4 and 6.<br>If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B<br>general DVA rate rider |
|                       |                                                                                | 2    | Complete the DVA continuity schedule.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                       |                                                                                | 2a   | a) For all Group 1 accounts, except Account 1595:<br>The continuity schedule generally will open from the year the GL balance was last disposed. Start in<br>year.<br>For example, if in the 2020 rate application, DVA balances as at December 13, 2018 were approved<br>inputting the approved closing 2018 balances in the Adjustments column under 2018.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

opriate year that DVA balances should first be inputted. lisposition, unless the last approved dipsosition was on an interim basis and oved disposition on a final basis. A distributor must also provide an

consumption will be generated. ing determinants for the Account 1580, sub-account CBR Class B rate rider,

B will be allocated and disposed with Account 1580 WMS, as part of the

inputting the approved ending balances in the Adjustments column of that

ed for disposition, the continuity schedule will commence from 2018. Start by

| 2a and 2b - Continuity<br>Schedule | These tabs are the continuity schedules that<br>show all the accounts and the accumulation of<br>the balances a utility has. Tab 2a is for Group<br>1 DVAs. Tab 2b is for Group 2 DVAs. | 2b | b) For all Account 1595 sub-accounts:<br>Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2019, regardless of whether the account is eligible for<br>disposition in the current application.<br>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<br>year the sub-account started to accumulate a balance (i.e. the vintage year).<br>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<br>(2015). Input the amount approved for disposition in the OEB Approved Disposition column.<br>Note that the DVA continuity schedule can currently start from 2014, if a utility has an Account 1595 with a vintage year prior to 2014, then a separate schedule should be<br>provided starting from that vintage year.<br>For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU.<br>c) For all Group 2 accounts:<br>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 2014.<br>Start by inputting the approved closing 2013 balances in the Adjustment column under 2014.<br>Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility-<br>specific 1508 sub-accounts. Input the name and the balances of the sub-account(s).<br>Indicate whether disposition is requested for various accounts in column BU<br>Brown whether disposition is requested for various accounts in column BU<br>Brown whether disposition is requested for various accounts in column BU |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    |                                                                                                                                                                                         |    | Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation in tab 3, if necessary.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3. Appendix A                      | This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.                                                                             |    | Provide an explanation for the variances identified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 4 - Billing<br>Determinant         | This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.                                                                       |    | 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.<br>Information in these columns are populated based on data from tab 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 5 - Allocating Def-Var<br>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  | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                    |                                                                                                                                                                                         | 7  | Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated.<br>Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                    |                                                                                                                                                                                         |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| 6 - Class A Data<br>Consumption   | This tab is to be completed if there were any<br>Class A customers during the period the GA<br>balance CBR Class B balance accumulated.<br>The data on this tab is used for the purposes<br>of determining the GA rate rider, CBR Class B<br>rate rider (if applicable), as well as customer<br>specific GA and CBR Class B charges for<br>transition customers (if applicable). | 9 | 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.<br>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.<br>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.<br>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. |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6.1a GA Allocation                | This tab allocates the GA balance to each<br>transition customer for the period in which<br>these customers were Class B customers and<br>contributed to the GA balance (i.e. former<br>Class B customers who contributed to the GA<br>balance but are now Class A customers and<br>former Class A customers who are now Class<br>B customers contributing to the GA balance).   |   | This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated.<br>In row 20, enter the Non-RPP consumption less WMP consumption.<br>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All<br>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.                                                                                                                                                                                                                                                                                      |   | 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.<br>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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 6.2a - CBR_B<br>Allocation        | This tab allocates the CBR Class B balance to<br>each transition customer for the period in<br>which these customers were Class B<br>customers and contributed to the CBR Class B<br>balance (i.e. former Class B customers who<br>contributed to the balance but are now Class A<br>customers and former Class A customers who<br>are now Class B contributing to the balance). |   | 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.<br>In row 20, enter the total Class B consumption less WMP consumption.<br>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table.<br>Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as calculated in tab 7.                                                                                                                                                                                                                                                                                                                                                            |
| 7 - Calculation of Def-<br>Var RR | This tab calculates all the applicable DVA rate riders.                                                                                                                                                                                                                                                                                                                          |   | Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.<br>If there are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.                                                                                                                                                                                                                                                                                                                       |

Ontario Energy Board

# **2021 Deferral/Variance Account Workform**

| 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

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 diposition on an interim basis.

ii) there are changes to the previously approved interim balaces, 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

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 diposition on an interim basis.

ii) there are changes to the previously approved interim balaces, select the year that the balances were last approved for disposition on a final basis.

#### 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)

#### 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

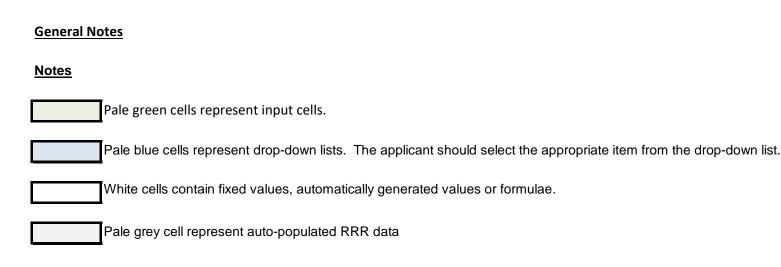
#### To determine whether tabs 6 and 6.2 will be generated, answer the following questions

#### 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?

#### 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?



This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in that regard that the person understands and agrees to the restrictions noted above.

#### 2016





2014

2015





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<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-15 | Transactions Debit/<br>(Credit) during 2015 | OEB-Approved<br>Disposition during<br>2015 | Principal<br>Adjustments(1)<br>during 2015 | Closing<br>Principal<br>Balance as of<br>Dec-31-15 | Opening<br>Interest<br>Amounts as of<br>Jan-1-15 | Interest Jan-1 to<br>Dec-31-15 | OEB-Approved<br>Disposition<br>during 2015 | Interest<br>Adjustments(1)<br>during 2015 | -        | Opening Principal<br>Amounts as of Jan-<br>1-16 | Transactions Debit/<br>(Credit) during 2016 |
| Group 1 Accounts                                                                    |                   |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |          |                                                 |                                             |
| LV Variance Account                                                                 | 1550              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$C      | \$0                                             |                                             |
| Smart Metering Entity Charge Variance Account                                       | 1551              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| RSVA - Wholesale Market Service Charge <sup>5</sup>                                 | 1580              | \$0                                             |                                             |                                            |                                            | \$0                                                | ) \$0                                            |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>                                 | 1580              |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |          | \$0                                             |                                             |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>                                 | 1580              |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |          | \$0                                             |                                             |
| RSVA - Retail Transmission Network Charge                                           | 1584              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| RSVA - Retail Transmission Connection Charge                                        | 1586              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| RSVA - Power (excluding Global Adjustment) <sup>4</sup>                             | 1588              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| RSVA - Global Adjustment <sup>4</sup>                                               | 1589              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>          | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>          | 1595              | \$0                                             | \$397,934                                   | 4                                          | \$5,126,027                                | \$5,523,961                                        | \$0                                              | \$41,484                       |                                            |                                           | \$41,484 | \$5,523,961                                     | -\$1,762,333                                |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>          | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>          | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | ) \$0                                            |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>          | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>          | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0      | \$0                                             |                                             |
| Not to be disposed of until a year after rate rider has expired and that balance ha | as been audited   |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |          |                                                 |                                             |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment)                      |                   | \$0                                             | \$397,93                                    | 4 \$0                                      | \$5,126,027                                | \$5,523,961                                        | \$0                                              | \$41,484                       | \$0                                        |                                           |          |                                                 | -\$1,762,333                                |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)                      |                   | \$0                                             | \$397,934                                   |                                            | \$5,126,027                                | \$5,523,961                                        |                                                  | \$41,484                       |                                            |                                           |          |                                                 | -\$1,762,333                                |
| RSVA - Global Adjustment 4                                                          | 1589              | \$0                                             | \$                                          | 0 \$0                                      | \$0                                        | \$0                                                | ) \$0                                            | \$0                            | \$0                                        | \$0                                       | \$0      | \$0                                             | \$0                                         |

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

<sup>1</sup> 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) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.



<sup>2 1)</sup> If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                         |                                                 |                                             |                                            |                                            | 2015                                               |                                                  |                                |                                            |                                           |   |                                                 |                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|---|-------------------------------------------------|---------------------------------------------|
| Account Descriptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Account<br>Number                                                                       | Opening Principal<br>Amounts as of Jan-<br>1-15 | Transactions Debit/<br>(Credit) during 2015 | OEB-Approved<br>Disposition during<br>2015 | Principal<br>Adjustments(1)<br>during 2015 | Closing<br>Principal<br>Balance as of<br>Dec-31-15 | Opening<br>Interest<br>Amounts as of<br>Jan-1-15 | Interest Jan-1 to<br>Dec-31-15 | OEB-Approved<br>Disposition<br>during 2015 | Interest<br>Adjustments(1)<br>during 2015 | U | Opening Principal<br>Amounts as of Jan-<br>1-16 | Transactions Debit/<br>(Credit) during 2016 |
| <sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance age disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once No further dispositions of these accounts are generally expected thereafter, unless justified by the disposition requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible to the 2021 rate application. | approved for<br>ry/refund is to be<br>e on a final basis.<br>listributor.<br>f the sub- |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |   |                                                 |                                             |
| <sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21<br>Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Throu<br>1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal<br>transactions in the General Ledger (excluding any amounts approved for disposition, which is shown<br>the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the<br>must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.                                         | ough Accounts<br>al the<br>n separately in                                              |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |   |                                                 |                                             |
| <sup>5</sup> Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to<br>amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately.<br>disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is<br>If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance mu                                                                                                                                                                                                                                               | There is no to be followed.                                                             |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |   |                                                 |                                             |

<sup>6</sup> RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class B. 

## **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

|                                                                                     |                   | 1                                          |                                            | 2016                                               |                                                  |                                |                                            |                                           |                                                |                                        |                                                 |                                            |                                            | 2017                                               |                                                  |
|-------------------------------------------------------------------------------------|-------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|----------------------------------------|-------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|
| Account Descriptions                                                                | Account<br>Number | OEB-Approved<br>Disposition during<br>2016 | Principal<br>Adjustments(1)<br>during 2016 | Closing<br>Principal<br>Balance as of<br>Dec-31-16 | Opening<br>Interest<br>Amounts as of<br>Jan-1-16 | Interest Jan-1 to<br>Dec-31-16 | OEB-Approved<br>Disposition<br>during 2016 | Interest<br>Adjustments(1)<br>during 2016 | Closing Interest<br>Amounts as of<br>Dec-31-16 |                                        | Fransactions(1) Debit /<br>(Credit) during 2017 | OEB-Approved<br>Disposition during<br>2017 | Principal<br>Adjustments(1)<br>during 2017 | Closing<br>Principal<br>Balance as of<br>Dec-31-17 | Opening<br>Interest<br>Amounts as of<br>Jan-1-17 |
| Group 1 Accounts                                                                    |                   |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                        |                                                 |                                            |                                            |                                                    |                                                  |
| LV Variance Account                                                                 | 1550              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 |                                            |                                            | \$0                                                | \$0                                              |
| Smart Metering Entity Charge Variance Account                                       | 1551              |                                            | -\$35,309                                  | -\$35,309                                          | \$0                                              |                                |                                            | -\$983                                    | -\$983                                         | -\$35,309                              | -\$21,171                                       | -\$35,308                                  |                                            | -\$21,172                                          | -\$983                                           |
| RSVA - Wholesale Market Service Charge <sup>5</sup>                                 | 1580              |                                            | -\$3,156,354                               | -\$3,156,354                                       | \$0                                              |                                |                                            | -\$35,901                                 | -\$35,901                                      | -\$3,156,354                           | -\$2,063,821                                    | -\$3,156,355                               | \$841,202                                  | -\$1,222,617                                       | -\$35,901                                        |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>                                 | 1580              |                                            | \$0                                        | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 |                                            |                                            | \$0                                                | \$C                                              |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>                                 | 1580              |                                            | \$283,205                                  | \$283,205                                          | \$0                                              |                                |                                            | \$3,435                                   | \$3,435                                        | \$283,205                              | \$7,023                                         | \$283,205                                  |                                            | \$7,023                                            | \$3,435                                          |
| RSVA - Retail Transmission Network Charge                                           | 1584              |                                            | \$2,455,903                                | \$2,455,903                                        | \$0                                              |                                |                                            | \$27,065                                  | \$27,065                                       | \$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$ | \$977,893                                       | \$2,455,904                                |                                            | \$977,893                                          | \$27,065                                         |
| RSVA - Retail Transmission Connection Charge                                        | 1586              |                                            | -\$1,279,678                               | -\$1,279,678                                       | \$0                                              |                                |                                            | -\$15,052                                 | -\$15,052                                      | -\$1,279,678                           | -\$1,127,177                                    | -\$1,279,678                               |                                            | -\$1,127,177                                       | -\$15,052                                        |
| RSVA - Power (excluding Global Adjustment) <sup>4</sup>                             | 1588              |                                            | -\$127,700                                 | -\$127,700                                         | \$0                                              |                                |                                            | -\$1,164                                  | -\$1,164                                       | -\$127,700                             | 402,184                                         | (127,700)                                  |                                            | \$402,185                                          | -\$1,164                                         |
| RSVA - Global Adjustment <sup>4</sup>                                               | 1589              |                                            | -\$634,995                                 | -\$634,995                                         | \$0                                              |                                |                                            | -\$21,679                                 | -\$21,679                                      | -\$634,995                             | \$1,498,908                                     | -\$634,996                                 |                                            | \$1,498,909                                        | -\$21,679                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>          | 1595              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 |                                            |                                            | \$0                                                | \$C                                              |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>          | 1595              |                                            |                                            | \$3,761,628                                        | \$41,484                                         | \$52,581                       |                                            |                                           | \$94,065                                       | \$3,761,628                            | (1,357,998)                                     |                                            |                                            | \$2,403,630                                        | \$94,065                                         |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>          | 1595              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 |                                            |                                            | \$0                                                | \$C                                              |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>          | 1595              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 | \$2,494,928                                |                                            | -\$2,494,928                                       | \$0                                              |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>          | 1595              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 |                                            |                                            | \$0                                                | \$0                                              |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>          | 1595              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                    |                                                 |                                            |                                            | \$0                                                | \$C                                              |
| 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)                      |                   | \$0                                        | -\$2,494,927                               | \$1,266,701                                        | \$41,484                                         | \$52,581                       | \$0                                        |                                           | · ·                                            |                                        | -\$1,684,158                                    | -\$0                                       | \$841,202                                  | \$423,745                                          | \$49,785                                         |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)                      |                   | \$0                                        | -\$1,859,932                               | \$1,901,696                                        |                                                  | \$52,581                       | \$0                                        |                                           | \$71,464                                       |                                        | -\$3,183,066                                    | \$634,995                                  | \$841,202                                  | -\$1,075,164                                       | \$71,464                                         |
| RSVA - Global Adjustment 4                                                          | 1589              | \$0                                        | -\$634,995                                 | -\$634,995                                         | \$0                                              | \$0                            | \$0                                        | -\$21,679                                 | -\$21,679                                      | -\$634,995                             | \$1,498,908                                     | -\$634,996                                 | \$0                                        | \$1,498,909                                        | -\$21,679                                        |

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

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

1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.



| 2 | 0 | 1 | .6 |  |
|---|---|---|----|--|
|   |   |   |    |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                                            | 2016                                               |                                                  |                                |                                            |                                           |                                                |                                             |                                                                    |                                            |                                            | 2017                                               |                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|---------------------------------------------|--------------------------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|
| Account Descriptions Acco                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | I Disposition diffing   | Principal<br>Adjustments(1)<br>during 2016 | Closing<br>Principal<br>Balance as of<br>Dec-31-16 | Opening<br>Interest<br>Amounts as of<br>Jan-1-16 | Interest Jan-1 to<br>Dec-31-16 | OEB-Approved<br>Disposition<br>during 2016 | Interest<br>Adjustments(1)<br>during 2016 | Closing Interest<br>Amounts as of<br>Dec-31-16 | Opening Princip<br>Amounts as of Ja<br>1-17 | al<br>Transactions(1) Debit<br><sup>In-</sup> (Credit) during 2017 | OEB-Approved<br>Disposition during<br>2017 | Principal<br>Adjustments(1)<br>during 2017 | Closing<br>Principal<br>Balance as of<br>Dec-31-17 | Opening<br>Interest<br>Amounts as of<br>Jan-1-17 |
| The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data.<br>Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for<br>disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is<br>recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final<br>No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.<br>Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-<br>account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposi-<br>tion disposition. | or<br>s to be<br>basis. |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                             |                                                                    |                                            |                                            |                                                    |                                                  |
| New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 title Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounting States and 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separatel the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amounts be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.                                                                                                                                                                                               | unts<br>Iy in           |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                             |                                                                    |                                            |                                            |                                                    |                                                  |
| Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be follow If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained and the explanation of Account 1580.                                                                                                                                                                                                                                                                                                                                                             | o<br>wed.               |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                             |                                                                    |                                            |                                            |                                                    |                                                  |
| RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Cla                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                             |                                                                    |                                            |                                            |                                                    |                                                  |

## **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

|                                                                                      |                   |                                |                                            |                                           |                                                |                                                 |                                           |                                            |                                            | 2018                                               |                                                  |                                |                                            |                                           |                                                |
|--------------------------------------------------------------------------------------|-------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|
| Account Descriptions                                                                 | Account<br>Number | Interest Jan-1 to<br>Dec-31-17 | OEB-Approved<br>Disposition<br>during 2017 | Interest<br>Adjustments(1)<br>during 2017 | Closing Interest<br>Amounts as of<br>Dec-31-17 | Dpening Principal<br>Amounts as of Jan-<br>1-18 | nsactions(1) Debit<br>Credit) during 2018 | OEB-Approved<br>Disposition during<br>2018 | Principal<br>Adjustments(1)<br>during 2018 | Closing<br>Principal<br>Balance as of<br>Dec-31-18 | Opening<br>Interest<br>Amounts as of<br>Jan-1-18 | Interest Jan-1 to<br>Dec-31-18 | OEB-Approved<br>Disposition<br>during 2018 | Interest<br>Adjustments(1)<br>during 2018 | Closing Interest<br>Amounts as of<br>Dec-31-18 |
| Group 1 Accounts                                                                     |                   |                                |                                            |                                           |                                                |                                                 |                                           |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| LV Variance Account                                                                  | 1550              |                                |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$(                                            |
| Smart Metering Entity Charge Variance Account                                        | 1551              | -\$1,010                       | -\$1,408                                   |                                           | -\$586                                         | -\$21,172                                       | -\$36,523                                 |                                            |                                            | -\$57,694                                          | -\$586                                           | -\$1,203                       |                                            |                                           | -\$1,789                                       |
| RSVA - Wholesale Market Service Charge <sup>5</sup>                                  | 1580              | -\$46,694                      | -\$73,778                                  | \$2,790                                   | -\$6,027                                       | -\$1,222,617                                    | -\$141,992                                |                                            |                                            | -\$1,364,610                                       | -\$6,027                                         | -\$19,806                      |                                            |                                           | -\$25,833                                      |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>                                  | 1580              |                                |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>                                  | 1580              | \$3,063                        | \$6,833                                    |                                           | -\$335                                         | \$7,023                                         | -\$23,262                                 |                                            |                                            | -\$16,239                                          | -\$335                                           | -\$689                         |                                            |                                           | -\$1,024                                       |
| RSVA - Retail Transmission Network Charge                                            | 1584              | \$33,982                       | \$56,536                                   |                                           | \$4,511                                        | \$977,893                                       | \$1,180,801                               |                                            |                                            | \$2,158,694                                        | \$4,511                                          | \$28,775                       |                                            |                                           | \$33,287                                       |
| RSVA - Retail Transmission Connection Charge                                         | 1586              | -\$24,086                      | -\$30,408                                  |                                           | -\$8,730                                       | -\$1,127,177                                    | -\$1,179,606                              |                                            |                                            | -\$2,306,783                                       | -\$8,730                                         | -\$32,851                      |                                            |                                           | -\$41,581                                      |
| RSVA - Power (excluding Global Adjustment) <sup>4</sup>                              | 1588              | -\$4,154                       | -\$2,696                                   |                                           | -\$2,623                                       | \$402,185                                       | -\$567,020                                |                                            |                                            | -\$164,835                                         | -\$2,623                                         | -\$12,899                      |                                            |                                           | -\$15,522                                      |
| RSVA - Global Adjustment <sup>4</sup>                                                | 1589              | -\$13,591                      | -\$29,299                                  |                                           | -\$5,970                                       | \$1,498,909                                     | -\$2,752,027                              |                                            |                                            | -\$1,253,119                                       | -\$5,970                                         | -\$19,187                      |                                            |                                           | -\$25,157                                      |
| Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>           | 1595              |                                |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>           | 1595              | \$37,278                       |                                            |                                           | \$131,343                                      | \$2,403,630                                     |                                           |                                            |                                            | \$2,403,630                                        | \$131,343                                        |                                |                                            |                                           | \$131,343                                      |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>           | 1595              |                                |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$(                                            |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>           | 1595              |                                |                                            |                                           | \$0                                            | -\$2,494,928                                    | \$587,297                                 |                                            |                                            | -\$1,907,631                                       | \$0                                              | \$2,355                        |                                            |                                           | \$2,355                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>           | 1595              |                                |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$(                                            |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>           | 1595              |                                |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$(                                            |
| Not to be disposed of until a year after rate rider has expired and that balance has | s been audited    |                                |                                            |                                           |                                                |                                                 |                                           |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment)                       |                   | -\$15,211                      | -\$74,220                                  | \$2,790                                   | \$111,584                                      | \$423,745                                       | -\$2,932,332                              | \$0                                        | \$0                                        | -\$2,508,587                                       | \$111,584                                        | -\$55,506                      | \$0                                        |                                           |                                                |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)                       |                   | -\$1,620                       | -\$44,920                                  | \$2,790                                   | \$117,554                                      | -\$1,075,164                                    | -\$180,304                                | \$0                                        | \$0                                        |                                                    | \$117,554                                        | -\$36,319                      |                                            |                                           |                                                |
| RSVA - Global Adjustment 4                                                           | 1589              | -\$13,591                      | -\$29,299                                  | \$0                                       | -\$5,970                                       | \$1,498,909                                     | -\$2,752,027                              | \$0                                        | \$0                                        | -\$1,253,119                                       | -\$5,970                                         | -\$19,187                      | \$0                                        | \$C                                       | 0 -\$25,157                                    |

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

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) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

<sup>1)</sup> If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |                                            |                                           |                                                |                                                                           |                    |                                            | 2018                                               |                                                  |                                |                                            |                                           |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------------------------------------------|-------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------|--------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|
| Account Descriptions Accound Numb                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ,      | OEB-Approved<br>Disposition<br>during 2017 | Interest<br>Adjustments(1)<br>during 2017 | Closing Interest<br>Amounts as of<br>Dec-31-17 | Opening Principal<br>Amounts as of Jan-<br>1-18<br>/ (Credit) during 2018 | Licoocition during | Principal<br>Adjustments(1)<br>during 2018 | Closing<br>Principal<br>Balance as of<br>Dec-31-18 | Opening<br>Interest<br>Amounts as of<br>Jan-1-18 | Interest Jan-1 to<br>Dec-31-18 | OEB-Approved<br>Disposition<br>during 2018 | Interest<br>Adjustments(1)<br>during 2018 | Closing Interest<br>Amounts as of<br>Dec-31-18 |
| The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final back of urther dispositions of these accounts are generally expected thereafter, unless justified by the distributor. Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition the 2021 rate application. | isis.  |                                            |                                           |                                                |                                                                           |                    |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Account 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately it the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.                                                                                                                                                                                          | s<br>n |                                            |                                           |                                                |                                                                           |                    |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be follower If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained and the explained of the sub-account be explained at the balance must be explained at the balance must be explained.                                                                                                                                                                                                                                                                        |        |                                            |                                           |                                                |                                                                           |                    |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |                                            |                                           |                                                |                                                                           |                    |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |

## **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

|                                                                                      |                   |                                                 |                                             |                                            |                                            | 2019                                               |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  | 2020               |                                                                                             |
|--------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------|
| Account Descriptions                                                                 | Account<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-19 | Fransactions Debit /<br>Credit) during 2019 | OEB-Approved<br>Disposition during<br>2019 | Principal<br>Adjustments(1)<br>during 2019 | Closing<br>Principal<br>Balance as of<br>Dec-31-19 | Opening<br>Interest<br>Amounts as of<br>Jan-1-19 | Interest Jan-1 to<br>Dec-31-19 | OEB-Approved<br>Disposition<br>during 2019 | Interest<br>Adjustments(1)<br>during 2019 | Closing Interest<br>Amounts as of<br>Dec-31-19 | Principal<br>Disposition<br>during 2020 -<br>instructed by<br>OEB | Interest<br>Disposition<br>during 2020 -<br>instructed by<br>OEB | 31-19 Adjusted for | Closing Interest<br>Balances as of Dec<br>31-19 Adjusted for<br>Dispositions during<br>2020 |
| Group 1 Accounts                                                                     |                   |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  |                    |                                                                                             |
| LV Variance Account                                                                  | 1550              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |                                                                  | \$0                | \$0                                                                                         |
| Smart Metering Entity Charge Variance Account                                        | 1551              | -\$57,694                                       | -\$19,636                                   |                                            |                                            | -\$77,330                                          | -\$1,789                                         | -\$2,160                       |                                            |                                           | -\$3,949                                       |                                                                   |                                                                  | -\$77,330          | -\$3,949                                                                                    |
| RSVA - Wholesale Market Service Charge <sup>5</sup>                                  | 1580              | -\$1,364,610                                    | -\$263,630                                  |                                            |                                            | -\$1,628,240                                       | -\$25,833                                        | -\$26,808                      |                                            |                                           | -\$52,642                                      |                                                                   |                                                                  | -\$1,628,240       | -\$52,642                                                                                   |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>                                  | 1580              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |                                                                  | \$0                | \$0                                                                                         |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>                                  | 1580              | -\$16,239                                       | -\$60,677                                   |                                            |                                            | -\$76,916                                          | -\$1,024                                         | -\$1,309                       |                                            |                                           | -\$2,333                                       |                                                                   |                                                                  | -\$76,916          | -\$2,333                                                                                    |
| RSVA - Retail Transmission Network Charge                                            | 1584              | \$2,158,694                                     | \$1,357,180                                 |                                            |                                            | \$3,515,875                                        | \$33,287                                         | \$61,359                       |                                            |                                           | \$94,645                                       |                                                                   |                                                                  | \$3,515,875        | \$94,645                                                                                    |
| RSVA - Retail Transmission Connection Charge                                         | 1586              | -\$2,306,783                                    | -\$1,345,796                                |                                            |                                            | -\$3,652,579                                       | -\$41,581                                        | -\$66,171                      |                                            |                                           | -\$107,752                                     |                                                                   |                                                                  | -\$3,652,579       | -\$107,752                                                                                  |
| RSVA - Power (excluding Global Adjustment) <sup>4</sup>                              | 1588              | -\$164,835                                      | -\$1,929,033                                |                                            |                                            | -\$2,093,868                                       | -\$15,522                                        | -\$13,999                      |                                            |                                           | -\$29,521                                      |                                                                   |                                                                  | -\$2,093,868       | -\$29,521                                                                                   |
| RSVA - Global Adjustment <sup>4</sup>                                                | 1589              | -\$1,253,119                                    | -\$937,988                                  |                                            |                                            | -\$2,191,107                                       | -\$25,157                                        | -\$56,578                      |                                            |                                           | -\$81,735                                      |                                                                   |                                                                  | -\$2,191,107       | -\$81,735                                                                                   |
| Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>           | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |                                                                  | \$0                | \$0                                                                                         |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>           | 1595              | \$2,403,630                                     |                                             |                                            |                                            | \$2,403,630                                        | \$131,343                                        |                                |                                            |                                           | \$131,343                                      |                                                                   |                                                                  | \$2,403,630        | \$131,343                                                                                   |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>           | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |                                                                  | \$0                | \$0                                                                                         |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>           | 1595              | -\$1,907,631                                    | -\$1,021,338                                |                                            |                                            | -\$2,928,969                                       | \$2,355                                          | \$2,700                        |                                            |                                           | \$5,055                                        |                                                                   |                                                                  | -\$2,928,969       | \$5,055                                                                                     |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>           | 1595              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |                                                                  | \$0                |                                                                                             |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>           | 1595              | \$0                                             |                                             |                                            | \$190,512                                  | \$190,512                                          | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |                                                                  | \$190,512          | \$0                                                                                         |
| Not to be disposed of until a year after rate rider has expired and that balance has | s been audited    |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  |                    |                                                                                             |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment)                       |                   | -\$2,508,587                                    | -\$4,220,918                                |                                            |                                            |                                                    | \$56,078                                         | -\$102,966                     | \$0                                        |                                           |                                                | \$0                                                               |                                                                  |                    |                                                                                             |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)                       |                   | -\$1,255,468                                    | -\$3,282,930                                | \$0                                        |                                            |                                                    | \$81,236                                         | -\$46,388                      |                                            |                                           |                                                | \$0                                                               |                                                                  |                    |                                                                                             |
| RSVA - Global Adjustment 4                                                           | 1589              | -\$1,253,119                                    | -\$937,988                                  | \$0                                        | \$0                                        | -\$2,191,107                                       | -\$25,157                                        | -\$56,578                      | \$0                                        | \$0                                       | -\$81,735                                      | \$0                                                               | \$0                                                              | 0 -\$2,191,107     | -\$81,735                                                                                   |

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

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) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.



<sup>1)</sup> If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                               |                                                        |                                    |                                            |                                            | 2019                                               |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  | 2020               |                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------|------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------|
| Account Descriptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Account<br>Number                                             | Opening Principal<br>Amounts as of Jan-<br>1-19 (Credi | actions Debit /<br>it) during 2019 | OEB-Approved<br>Disposition during<br>2019 | Principal<br>Adjustments(1)<br>during 2019 | Closing<br>Principal<br>Balance as of<br>Dec-31-19 | Opening<br>Interest<br>Amounts as of<br>Jan-1-19 | Interest Jan-1 to<br>Dec-31-19 | OEB-Approved<br>Disposition<br>during 2019 | Interest<br>Adjustments(1)<br>during 2019 | Closing Interest<br>Amounts as of<br>Dec-31-19 | Principal<br>Disposition<br>during 2020 -<br>instructed by<br>OEB | Interest<br>Disposition<br>during 2020 -<br>instructed by<br>OEB | 31-19 Adjusted for | Closing Interest<br>Balances as of Dec<br>31-19 Adjusted for<br>Dispositions during<br>2020 |
| The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refure recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a No further dispositions of these accounts are generally expected thereafter, unless justified by the distribut Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for distributed the 2021 rate application. | oved for<br>fund is to be<br>a final basis.<br>outor.<br>sub- |                                                        |                                    |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  |                    |                                                                                             |
| New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 201<br>Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through A<br>1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the<br>transactions in the General Ledger (excluding any amounts approved for disposition, which is shown sepa<br>the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim<br>must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.                                                                                                                                                                            | Accounts<br>anately in                                        |                                                        |                                    |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  |                    |                                                                                             |
| Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be                                                                                                                                                                                                                                                                                                                                                                                              | re is no<br>e followed.                                       |                                                        |                                    |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  |                    |                                                                                             |
| RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control acc<br>reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBI                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                               |                                                        |                                    |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |                                                                  |                    |                                                                                             |

ng 

## **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

|                                                                                      |                   | Projected Inte                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | erest on Dec    | c-31-19 Balance | es              |                               | 2.1.7 RRR       |                                                            |
|--------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-------------------------------|-----------------|------------------------------------------------------------|
| Account Descriptions                                                                 | Account<br>Number | Projected Interest from Jan 1, Projected Interest<br>2020 to December 31, 2020 on<br>Dec 31 -19 balance adjusted for<br>disposition during 2020 (2) disposition defined<br>the structure of the structure of | 30, 2021 on Dec | Total Interest  | Total Claim     | Accounts To Dispose<br>Yes/No | As of Dec 31-19 | Variance<br>RRR vs. 2019 Balance<br>(Principal + Interest) |
| Group 1 Accounts                                                                     |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |                 |                 |                               |                 |                                                            |
| LV Variance Account                                                                  | 1550              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 | \$0             | \$0.00          |                               |                 | \$0                                                        |
| Smart Metering Entity Charge Variance Account                                        | 1551              | -\$1,686                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 | -\$5,634        | -\$82,964.72    |                               | -\$81,279       | -\$0                                                       |
| RSVA - Wholesale Market Service Charge <sup>5</sup>                                  | 1580              | -\$35,496                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 | -\$88,137       | -\$1,716,376.82 |                               | -\$1,760,131    | -\$79,250                                                  |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>                                  | 1580              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 | \$0             | \$0.00          |                               | \$0             | \$0                                                        |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>                                  | 1580              | -\$1,677                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 | -\$4,010        | -\$80,926.35    |                               | -\$79,250       | -\$0                                                       |
| RSVA - Retail Transmission Network Charge                                            | 1584              | \$76,646                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 | \$171,291       | \$3,687,166.13  |                               | \$3,610,520     | -\$0                                                       |
| RSVA - Retail Transmission Connection Charge                                         | 1586              | -\$79,626                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 | -\$187,379      | -\$3,839,957.03 |                               | -\$3,760,331    | -\$0                                                       |
| RSVA - Power (excluding Global Adjustment) <sup>4</sup>                              | 1588              | -\$45,646                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 | -\$75,167       | \$0.00          | No                            | -\$2,123,389    | -\$0                                                       |
| RSVA - Global Adjustment <sup>4</sup>                                                | 1589              | -\$47,766                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 | -\$129,501      | \$0.00          | No                            | -\$2,272,842    | -\$0                                                       |
| Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>           | 1595              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 | \$0             | \$0.00          |                               |                 | \$0                                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>           | 1595              | \$52,399                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 | \$183,742       | \$0.00          | No                            | \$2,534,973     | \$0                                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>           | 1595              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 | \$0             | \$0.00          |                               |                 | \$0                                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>           | 1595              | -\$63,852                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 | -\$58,797       | \$0.00          | No                            | -\$2,923,914    | \$0                                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>           | 1595              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 | \$0             | \$0.00          | No                            |                 | \$0                                                        |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>           | 1595              | \$4,153                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 | \$4,153         | \$0.00          | No                            | \$190,512       | \$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)                       |                   | -\$142,550                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$0             | -\$189,438      | -\$2,033,058.80 |                               | -\$6,585,881    | -\$1                                                       |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)                       |                   | -\$94,784                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$0             | -\$59,937       | \$287,549.37    |                               | -\$4,313,039    | -\$1                                                       |
| RSVA - Global Adjustment 4                                                           | 1589              | -\$47,766                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$0             | -\$129,501      | -\$2,320,608.17 |                               | -\$2,272,842    | -\$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

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.

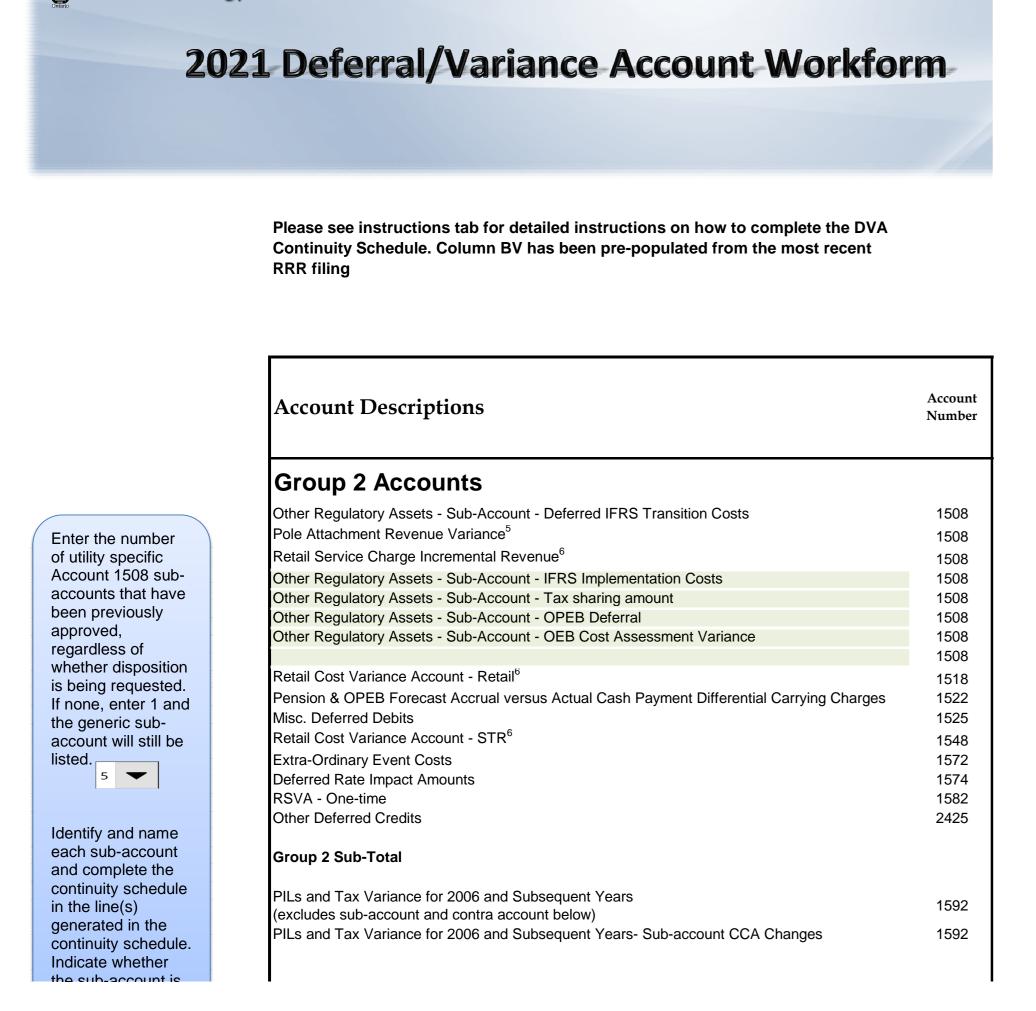
2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

<sup>1)</sup> If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Projected Interest on Dec-31-19 Balances                                                                                                                            |                               | 2.1.7 RRR       |                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------|------------------------------------------------------------|
| Account Descriptions Account<br>Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Projected Interest from Jan 1,<br>2020 to December 31, 2020 on<br>Dec 31 -19 balance adjusted for<br>disposition during 2020 (2)Projected Interest from January<br> | Accounts To Dispose<br>Yes/No | As of Dec 31-19 | Variance<br>RRR vs. 2019 Balance<br>(Principal + Interest) |
| The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data.<br>Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for<br>disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be<br>recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis.<br>No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.<br>Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-<br>account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in<br>the 2021 rate application. |                                                                                                                                                                     | L                             |                 |                                                            |
| New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.                                                                                                                                                                                                                        |                                                                                                                                                                     |                               |                 |                                                            |
| Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                     |                               |                 |                                                            |

RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class B.

## Ontario Energy Board



| Account Descriptions                                                                   | Account<br>Number |
|----------------------------------------------------------------------------------------|-------------------|
| LRAM Variance Account <sup>4</sup>                                                     | 1568              |
| Total including Account 1568                                                           |                   |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential                | 1522              |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522              |
| Renewable Generation Connection Capital Deferral Account                               | 1531              |
| Renewable Generation Connection OM&A Deferral Account                                  | 1532              |
| Renewable Generation Connection Funding Adder Deferral Account                         | 1533              |
| Smart Grid Capital Deferral Account                                                    | 1534              |
| Smart Grid OM&A Deferral Account                                                       | 1535              |
| Smart Grid Funding Adder Deferral Account                                              | 1536              |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  | 1555              |
| Meter Cost Deferral Account (MIST Meters) <sup>3</sup>                                 | 1557              |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              |

requested for disposition in

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

- <sup>1</sup> 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.
- <sup>2</sup> 1) If the LDC's rate year begins on January 1, 2020, the projected interest is recorded from January 1, 2019 to December 31, 2019 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.
- 2) If the LDC's rate year begins on May 1, 2020, the projected interest is recorded from January 1, 2019 to April 30, 2020 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.
- <sup>3</sup> Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside the DVA Continuity Schedule.
- <sup>4</sup> Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.
- <sup>5</sup> This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018. The account is expected to be discontinued after rebasing, once a utility updates its pole attachment charge in base rates and disposes of the account balance.
- <sup>6</sup> The 1508 sub- account is effective May 1, 2019 per the Energy Retailer Service Charges Decision and Order (EB-2015-0304). The RCVAs are expected to be discontinued after rebasing, once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance.

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

|                                                                                          |                   |                                                 |                                             |                                            |                                            | 2014                                               |                                                  |                                |                                            |                                           |                                                |
|------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|
| Account Descriptions                                                                     | Account<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-14 | Transactions Debit/<br>(Credit) during 2014 | OEB-Approved<br>Disposition during<br>2014 | Principal<br>Adjustments(1)<br>during 2014 | Closing<br>Principal<br>Balance as of<br>Dec-31-14 | Opening<br>Interest<br>Amounts as of<br>Jan-1-14 | Interest Jan-1 to<br>Dec-31-14 | OEB-Approved<br>Disposition<br>during 2014 | Interest<br>Adjustments(1)<br>during 2014 | Closing Interest<br>Amounts as of<br>Dec-31-14 |
| Group 2 Accounts                                                                         |                   |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                   | 1508              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Pole Attachment Revenue Variance <sup>5</sup>                                            | 1508              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                   | 1508              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                        | 1508              | \$121,897                                       |                                             |                                            |                                            | \$121,897                                          | -\$611                                           |                                |                                            |                                           | -\$61                                          |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                               | 1508              | -\$124,964                                      |                                             |                                            |                                            | -\$124,964                                         |                                                  |                                |                                            |                                           | \$                                             |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                    | 1508              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                     | 1508              | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
|                                                                                          | 1508              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Retail Cost Variance Account - Retail <sup>6</sup>                                       | 1518              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Misc. Deferred Debits                                                                    | 1525              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Retail Cost Variance Account - STR <sup>6</sup>                                          | 1548              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Extra-Ordinary Event Costs                                                               | 1572              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Deferred Rate Impact Amounts<br>RSVA - One-time                                          | 1574              |                                                 |                                             |                                            |                                            | \$0<br>\$0                                         |                                                  |                                |                                            |                                           | \$                                             |
| CSVA - One-time<br>Other Deferred Credits                                                | 1582<br>2425      |                                                 |                                             |                                            |                                            | \$0<br>\$0                                         |                                                  |                                |                                            |                                           | \$<br>\$                                       |
| Juler Derented Credits                                                                   | 2425              |                                                 |                                             |                                            |                                            | φU                                                 |                                                  |                                |                                            |                                           | Φ                                              |
| Group 2 Sub-Total                                                                        |                   | -\$3,067                                        | \$0                                         | \$0                                        | \$0                                        | -\$3,067                                           | -\$611                                           | \$0                            | \$0                                        | \$0                                       | -\$61                                          |
| PILs and Tax Variance for 2006 and Subsequent Years                                      | 1592              |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| excludes sub-account and contra account below)                                           |                   |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes             | 1592              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |

## bard

|                                                                                        |                   |                                                 |                                             |                                            |                                            | 2014                                               |                                                  |                                |                                            |                                           |                                                |
|----------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|
| Account Descriptions                                                                   | Account<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-14 | Transactions Debit/<br>(Credit) during 2014 | OEB-Approved<br>Disposition during<br>2014 | Principal<br>Adjustments(1)<br>during 2014 | Closing<br>Principal<br>Balance as of<br>Dec-31-14 | Opening<br>Interest<br>Amounts as of<br>Jan-1-14 | Interest Jan-1 to<br>Dec-31-14 | OEB-Approved<br>Disposition<br>during 2014 | Interest<br>Adjustments(1)<br>during 2014 | Closing Interest<br>Amounts as of<br>Dec-31-14 |
| LRAM Variance Account <sup>4</sup>                                                     | 1568              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            |
| Total including Account 1568                                                           |                   | -\$3,067                                        | \$0                                         | \$0                                        | \$0                                        | -\$3,067                                           | -\$611                                           | \$0                            | \$0                                        | \$0                                       | -\$611                                         |
| 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 OM&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 OM&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>3</sup>                                 | 1557              |                                                 |                                             |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           |                                                |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              |                                                 |                                             |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           |                                                |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

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<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-15 | Transactions Debit /<br>(Credit) during 2015 | OEB-Approved<br>Disposition during<br>2015 | Principal<br>Adjustments(1)<br>during 2015 | Closing<br>Principal<br>Balance as of<br>Dec-31-15 | Opening<br>Interest<br>Amounts as of<br>Jan-1-15 | Interest Jan-1 to<br>Dec-31-15 | OEB-Approved<br>Disposition<br>during 2015 | Interest<br>Adjustments(1)<br>during 2015 | Closing Interest<br>Amounts as of<br>Dec-31-15 |
| Group 2 Accounts                                                                         |                   |                                                 |                                              |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                   | 1508              | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$                                             |
| Pole Attachment Revenue Variance <sup>5</sup>                                            | 1508              | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$                                             |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                   | 1508              | \$0                                             |                                              |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                        | 1508              | \$121,897                                       |                                              | \$121,897                                  |                                            | \$0                                                |                                                  | -\$37                          | -\$647                                     |                                           | -\$1                                           |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                               | 1508              | -\$124,964                                      |                                              | -\$124,964                                 |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$                                             |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                    | 1508              | \$0                                             | -\$326,995                                   |                                            |                                            | -\$326,995                                         | \$0                                              |                                |                                            |                                           | \$                                             |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                     | 1508              | \$0                                             |                                              |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
|                                                                                          | 1508              | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$                                             |
| Retail Cost Variance Account - Retail <sup>6</sup>                                       | 1518              | \$0                                             |                                              |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522              | \$0                                             |                                              |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$                                             |
| Misc. Deferred Debits                                                                    | 1525              | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$                                             |
| Retail Cost Variance Account - STR <sup>6</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                                                | \$0                                              |                                |                                            |                                           | \$                                             |
| Group 2 Sub-Total                                                                        |                   | -\$3,067                                        | -\$326,995                                   | -\$3,067                                   | \$0                                        | -\$326,995                                         | -\$611                                           | -\$37                          | -\$647                                     | \$0                                       | -\$                                            |
| PILs and Tax Variance for 2006 and Subsequent Years                                      | 1592              | ¢o                                              |                                              |                                            |                                            | <b>*</b> ~                                         | <b>^</b>                                         |                                |                                            |                                           | <u>م</u>                                       |
| (excludes sub-account and contra account below)                                          |                   | \$0<br>\$0                                      |                                              |                                            |                                            | \$0<br>\$0                                         |                                                  |                                |                                            |                                           | \$(<br>\$(                                     |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes             | 1592              | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | 20                                             |

bard

|                                                                                        |                   |                                                 |                                             |                                            |                                            | 2015                                               |                                                  |                                |                                            |                                           |                                                |
|----------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|
| Account Descriptions                                                                   | Account<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-15 | Transactions Debit/<br>(Credit) during 2015 | OEB-Approved<br>Disposition during<br>2015 | Principal<br>Adjustments(1)<br>during 2015 | Closing<br>Principal<br>Balance as of<br>Dec-31-15 | Opening<br>Interest<br>Amounts as of<br>Jan-1-15 | Interest Jan-1 to<br>Dec-31-15 | OEB-Approved<br>Disposition<br>during 2015 | Interest<br>Adjustments(1)<br>during 2015 | Closing Interest<br>Amounts as of<br>Dec-31-15 |
| LRAM Variance Account <sup>₄</sup>                                                     | 1568              | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |
| Total including Account 1568                                                           |                   | -\$3,067                                        | -\$326,995                                  | -\$3,067                                   | \$0                                        | -\$326,995                                         | -\$611                                           | -\$37                          | -\$647                                     | \$0                                       | -\$1                                           |
| 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 OM&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 OM&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              | \$525,966                                       | -\$504,039                                  | \$21,927                                   |                                            | \$0                                                | \$6,585                                          | -\$112                         | \$6,473                                    |                                           | \$0                                            |
| Meter Cost Deferral Account (MIST Meters) <sup>3</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                                                |                                                  |                                |                                            |                                           |                                                |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

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

|                                                                                          |                   |                                                 |                                                 |                                            |                                            | 2016                                               |                                                  |                                |                                            |                                           |                                                |                                                 |                                                |                                            |
|------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------|------------------------------------------------|--------------------------------------------|
| Account Descriptions                                                                     | Account<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-16 | Transactions(1) Debit /<br>(Credit) during 2016 | OEB-Approved<br>Disposition during<br>2016 | Principal<br>Adjustments(1)<br>during 2016 | Closing<br>Principal<br>Balance as of<br>Dec-31-16 | Opening<br>Interest<br>Amounts as of<br>Jan-1-16 | Interest Jan-1 to<br>Dec-31-16 | OEB-Approved<br>Disposition<br>during 2016 | Interest<br>Adjustments(1)<br>during 2016 | Closing Interest<br>Amounts as of<br>Dec-31-16 | Opening Principal<br>Amounts as of Jan-<br>1-17 | ransactions(1) Debit /<br>(Credit) during 2017 | OEB-Approved<br>Disposition during<br>2017 |
| Group 2 Accounts                                                                         |                   |                                                 |                                                 |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                 |                                                |                                            |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                   | 1508              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Pole Attachment Revenue Variance <sup>5</sup>                                            | 1508              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                   | 1508              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                        | 1508              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | -\$1                                           | \$0                                             |                                                |                                            |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                               | 1508              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                    | 1508              | -\$326,995                                      | \$1,302,342                                     |                                            |                                            | \$975,347                                          |                                                  |                                |                                            |                                           | -\$3,597                                       | \$975,347                                       | \$413,178                                      |                                            |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                     | 1508              | \$0                                             | \$87,010                                        |                                            |                                            | \$87,010                                           | \$                                               | 0                              |                                            |                                           | \$0                                            | \$87,010                                        | \$115,346                                      |                                            |
|                                                                                          | 1508              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Retail Cost Variance Account - Retail <sup>6</sup>                                       | 1518              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Misc. Deferred Debits                                                                    | 1525              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Retail Cost Variance Account - STR <sup>6</sup>                                          | 1548              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Extra-Ordinary Event Costs                                                               | 1572              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Deferred Rate Impact Amounts                                                             | 1574              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| RSVA - One-time                                                                          | 1582              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Other Deferred Credits                                                                   | 2425              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
| Group 2 Sub-Total                                                                        |                   | -\$326,995                                      | \$1,389,352                                     | \$0                                        | \$0                                        | \$1,062,357                                        | -\$                                              | 1 -\$3,597                     | \$0                                        | \$0                                       | -\$3,598                                       | \$1,062,357                                     | \$528,524                                      | \$(                                        |
| PILs and Tax Variance for 2006 and Subsequent Years                                      | 1592              |                                                 |                                                 |                                            |                                            |                                                    | -                                                |                                |                                            |                                           |                                                |                                                 |                                                |                                            |
| (excludes sub-account and contra account below)                                          |                   | \$0<br>\$0                                      |                                                 |                                            |                                            | \$0                                                |                                                  | 0                              |                                            |                                           | \$0<br>\$0                                     | \$0<br>\$0                                      |                                                |                                            |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes             | 1592              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$                                               | 0                              |                                            |                                           | \$0                                            | \$0                                             |                                                |                                            |
|                                                                                          |                   |                                                 |                                                 |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                 |                                                |                                            |

bard

|                                                                                        |                   |                                                 |                                                 |                                            |                                            | 2016                                               |                                                  |                                |                                            |                                           |                                                |                                                 |                                                 |                                            |
|----------------------------------------------------------------------------------------|-------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------------------|
| Account Descriptions                                                                   | Account<br>Number | Opening Principal<br>Amounts as of Jan-<br>1-16 | Transactions(1) Debit /<br>(Credit) during 2016 | OEB-Approved<br>Disposition during<br>2016 | Principal<br>Adjustments(1)<br>during 2016 | Closing<br>Principal<br>Balance as of<br>Dec-31-16 | Opening<br>Interest<br>Amounts as of<br>Jan-1-16 | Interest Jan-1 to<br>Dec-31-16 | OEB-Approved<br>Disposition<br>during 2016 | Interest<br>Adjustments(1)<br>during 2016 | Closing Interest<br>Amounts as of<br>Dec-31-16 | Opening Principal<br>Amounts as of Jan-<br>1-17 | Transactions(1) Debit /<br>(Credit) during 2017 | OEB-Approved<br>Disposition during<br>2017 |
| LRAM Variance Account <sup>4</sup>                                                     | 1568              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Total including Account 1568                                                           |                   | -\$326,995                                      | \$1,389,352                                     | \$0                                        | \$0                                        | \$1,062,357                                        | -\$1                                             | -\$3,597                       | \$0                                        | \$0                                       | -\$3,598                                       | \$1,062,357                                     | \$528,524                                       | \$0                                        |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential                | 1522              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             | 1                                               |                                            |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Renewable Generation Connection Capital Deferral Account                               | 1531              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             | ,                                               |                                            |
| Renewable Generation Connection OM&A Deferral Account                                  | 1532              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Renewable Generation Connection Funding Adder Deferral Account                         | 1533              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Smart Grid Capital Deferral Account                                                    | 1534              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Smart Grid OM&A Deferral Account                                                       | 1535              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Smart Grid Funding Adder Deferral Account                                              | 1536              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  | 1555              | \$0                                             | -\$54,124                                       |                                            |                                            | -\$54,124                                          | \$0                                              | -\$80                          |                                            |                                           | -\$80                                          | -\$54,124                                       | \$25                                            |                                            |
| Meter Cost Deferral Account (MIST Meters) <sup>3</sup>                                 | 1557              | \$0                                             |                                                 |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                                 |                                            |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           |                                                | \$0                                             | 1                                               |                                            |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              | \$0                                             |                                                 |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           |                                                | \$0                                             |                                                 |                                            |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

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

|                                                                                          |                   |                                            | 2017                                               |                                                  |                                |                                            |                                           |                                                |                                                 |                                              |                                            |                                            | 2018                                               |                                                  |                                |
|------------------------------------------------------------------------------------------|-------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|
| Account Descriptions                                                                     | Account<br>Number | Principal<br>Adjustments(1)<br>during 2017 | Closing<br>Principal<br>Balance as of<br>Dec-31-17 | Opening<br>Interest<br>Amounts as of<br>Jan-1-17 | Interest Jan-1 to<br>Dec-31-17 | OEB-Approved<br>Disposition<br>during 2017 | Interest<br>Adjustments(1)<br>during 2017 | Closing Interest<br>Amounts as of<br>Dec-31-17 | Opening Principal<br>Amounts as of Jan-<br>1-18 | Transactions Debit /<br>(Credit) during 2018 | OEB-Approved<br>Disposition during<br>2018 | Principal<br>Adjustments(1)<br>during 2018 | Closing<br>Principal<br>Balance as of<br>Dec-31-18 | Opening<br>Interest<br>Amounts as of<br>Jan-1-18 | Interest Jan-1 to<br>Dec-31-18 |
| Group 2 Accounts                                                                         |                   |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                 |                                              |                                            |                                            |                                                    |                                                  |                                |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                   | 1508              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Pole Attachment Revenue Variance <sup>5</sup>                                            | 1508              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                   | 1508              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                        | 1508              |                                            | \$0                                                |                                                  |                                |                                            |                                           | -\$1                                           | \$0                                             |                                              |                                            |                                            | \$0                                                | -\$1                                             |                                |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                               | 1508              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$C                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                    | 1508              |                                            | \$1,388,525                                        | -\$3,597                                         | \$9,303                        |                                            |                                           | \$5,706                                        |                                                 | -\$1,129,114                                 |                                            |                                            | \$259,411                                          | \$5,706                                          | \$9,303                        |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                     | 1508              |                                            | \$202,356                                          | \$0                                              | \$9,622                        |                                            |                                           | \$9,622                                        | \$202,356                                       | \$78,530                                     |                                            |                                            | \$280,886                                          | \$9,622                                          | \$9,622                        |
|                                                                                          | 1508              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Retail Cost Variance Account - Retail <sup>6</sup>                                       | 1518              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Misc. Deferred Debits                                                                    | 1525              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Retail Cost Variance Account - STR <sup>6</sup>                                          | 1548              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Extra-Ordinary Event Costs                                                               | 1572              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Deferred Rate Impact Amounts                                                             | 1574              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| RSVA - One-time                                                                          | 1582              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Other Deferred Credits                                                                   | 2425              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| Group 2 Sub-Total                                                                        |                   | \$0                                        | \$1,590,881                                        | -\$3,598                                         | \$18,925                       | \$0                                        | \$0                                       | ) \$15,327                                     | 7 \$1,590,881                                   | -\$1,050,584                                 | \$0                                        | \$C                                        | \$540,297                                          | \$15,327                                         | \$18,925                       |
| PILs and Tax Variance for 2006 and Subsequent Years                                      | 1592              |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                 |                                              |                                            |                                            |                                                    |                                                  |                                |
| (excludes sub-account and contra account below)                                          |                   |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$C                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes             | 1592              |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$C                                            | \$0                                             |                                              |                                            |                                            | \$0                                                | \$0                                              |                                |
|                                                                                          |                   |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                 |                                              |                                            |                                            |                                                    |                                                  |                                |

## bard

1-1 to 18

|                                                                                        |                   |                                            | 2017                                               |                                                  |                                |                                            |                                           |                                                |                                                 |                                             |                                            |                                            | 2018                                               |                                                  |                                |
|----------------------------------------------------------------------------------------|-------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|
| Account Descriptions                                                                   | Account<br>Number | Principal<br>Adjustments(1)<br>during 2017 | Closing<br>Principal<br>Balance as of<br>Dec-31-17 | Opening<br>Interest<br>Amounts as of<br>Jan-1-17 | Interest Jan-1 to<br>Dec-31-17 | OEB-Approved<br>Disposition<br>during 2017 | Interest<br>Adjustments(1)<br>during 2017 | Closing Interest<br>Amounts as of<br>Dec-31-17 | Opening Principal<br>Amounts as of Jan-<br>1-18 | Transactions Debit /<br>Credit) during 2018 | OEB-Approved<br>Disposition during<br>2018 | Principal<br>Adjustments(1)<br>during 2018 | Closing<br>Principal<br>Balance as of<br>Dec-31-18 | Opening<br>Interest<br>Amounts as of<br>Jan-1-18 | Interest Jan-1 to<br>Dec-31-18 |
| LRAM Variance Account <sup>4</sup>                                                     | 1568              |                                            | \$0                                                | ) \$0                                            |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            | -\$48,873                                  | -\$48,873                                          | \$0                                              |                                |
| Total including Account 1568                                                           |                   | \$0                                        | \$1,590,881                                        | -\$3,598                                         | \$18,925                       | 5 \$0                                      | \$0                                       | \$15,327                                       | \$1,590,881                                     | -\$1,050,584                                | \$0                                        | -\$48,873                                  | \$491,424                                          | \$15,327                                         | \$18,925                       |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential                | 1522              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Renewable Generation Connection Capital Deferral Account                               | 1531              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Renewable Generation Connection OM&A Deferral Account                                  | 1532              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Renewable Generation Connection Funding Adder Deferral Account                         | 1533              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Smart Grid Capital Deferral Account                                                    | 1534              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Smart Grid OM&A Deferral Account                                                       | 1535              |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Smart Grid Funding Adder Deferral Account                                              | 1536              |                                            | \$C                                                |                                                  |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  | 1555              |                                            | -\$54,099                                          | 9 -\$80                                          | -\$96                          | 6                                          |                                           | -\$176                                         | -\$54,099                                       |                                             |                                            |                                            | -\$54,099                                          | -\$176                                           | -\$149                         |
| Meter Cost Deferral Account (MIST Meters) <sup>3</sup>                                 | 1557              |                                            | \$C                                                | \$0                                              |                                |                                            |                                           | \$0                                            | \$0                                             |                                             |                                            |                                            | \$0                                                | \$0                                              |                                |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              |                                            | \$C                                                |                                                  |                                |                                            |                                           |                                                | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              |                                            | \$C                                                | )                                                |                                |                                            |                                           |                                                | \$0                                             |                                             |                                            |                                            | \$0                                                |                                                  |                                |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

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

|                                                                                          |                   |                                            |                                           |                                                |                                                 |                                           |                                            |                                            | 2019                                               |                                                  |                                |                                            |                                           |                                                |                                                                   |
|------------------------------------------------------------------------------------------|-------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------|-------------------------------------------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|
| Account Descriptions                                                                     | Account<br>Number | OEB-Approved<br>Disposition<br>during 2018 | Interest<br>Adjustments(1)<br>during 2018 | Closing Interest<br>Amounts as of<br>Dec-31-18 | Opening Principal<br>Amounts as of Jan-<br>1-19 | ransactions Debit/<br>Credit) during 2019 | OEB-Approved<br>Disposition during<br>2019 | Principal<br>Adjustments(1)<br>during 2019 | Closing<br>Principal<br>Balance as of<br>Dec-31-19 | Opening<br>Interest<br>Amounts as of<br>Jan-1-19 | Interest Jan-1 to<br>Dec-31-19 | OEB-Approved<br>Disposition<br>during 2019 | Interest<br>Adjustments(1)<br>during 2019 | Closing Interest<br>Amounts as of<br>Dec-31-19 | Principal<br>Disposition<br>during 2020 -<br>instructed by<br>OEB |
| Group 2 Accounts                                                                         |                   |                                            |                                           |                                                |                                                 |                                           |                                            |                                            |                                                    |                                                  |                                |                                            |                                           |                                                |                                                                   |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                   | 1508              |                                            |                                           | \$C                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Pole Attachment Revenue Variance <sup>5</sup>                                            | 1508              |                                            |                                           | \$C                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | ,                                                                 |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                   | 1508              |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | \$0                                            | ,                                                                 |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                        | 1508              |                                            |                                           | -\$1                                           | \$0                                             |                                           |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           | -\$1                                           |                                                                   |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                               | 1508              |                                            |                                           | \$C                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                    | 1508              |                                            |                                           | \$15,010                                       | \$259,411                                       | \$60,247                                  |                                            |                                            | \$319,658                                          | \$15,010                                         | \$9,303                        |                                            |                                           | \$24,313                                       |                                                                   |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                     | 1508              |                                            |                                           | \$19,244                                       | \$280,886                                       | \$98,633                                  |                                            |                                            | \$379,519                                          | \$19,244                                         | \$9,622                        |                                            |                                           | \$28,866                                       |                                                                   |
|                                                                                          | 1508              |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Retail Cost Variance Account - Retail <sup>6</sup>                                       | 1518              |                                            |                                           | \$C                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522              |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Misc. Deferred Debits                                                                    | 1525              |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Retail Cost Variance Account - STR <sup>6</sup>                                          | 1548              |                                            |                                           | \$0                                            | \$0                                             |                                           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Extra-Ordinary Event Costs                                                               | 1572              |                                            |                                           | \$0                                            | \$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                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Group 2 Sub-Total                                                                        |                   | \$0                                        | \$0                                       | \$34,253                                       | \$540,297                                       | \$158,880                                 | \$0                                        | \$C                                        | \$699,177                                          | \$34,253                                         | \$18,925                       | \$0                                        | \$0                                       | \$53,178                                       | 5                                                                 |
| PILs and Tax Variance for 2006 and Subsequent Years                                      | 1592              |                                            |                                           | <b>\$</b>                                      | <b>\$</b> 0                                     |                                           |                                            |                                            | <b>\$</b> 0                                        | <b>A</b> A                                       |                                |                                            |                                           | <b>*</b> ~                                     |                                                                   |
| (excludes sub-account and contra account below)                                          |                   |                                            |                                           | \$U<br>#0                                      | \$0<br>\$0                                      |                                           |                                            |                                            | \$0<br>\$0                                         |                                                  |                                |                                            |                                           | \$0<br>\$0                                     |                                                                   |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes             | 1592              |                                            |                                           | \$U                                            | \$U                                             |                                           |                                            |                                            | \$0                                                | \$U                                              |                                |                                            |                                           | \$U                                            |                                                                   |

bard

|                                                                                        |                   |                                            |                                           |            |                                                |           |                                            |                                            | 2019                                               |                                                  |                                |                                            |                                           |                                                |                                                                   |
|----------------------------------------------------------------------------------------|-------------------|--------------------------------------------|-------------------------------------------|------------|------------------------------------------------|-----------|--------------------------------------------|--------------------------------------------|----------------------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------------------------------------------------------|
| Account Descriptions                                                                   | Account<br>Number | OEB-Approved<br>Disposition<br>during 2018 | Interest<br>Adjustments(1)<br>during 2018 |            | Opening Principal<br>Amounts as of Jan<br>1-19 |           | OEB-Approved<br>Disposition during<br>2019 | Principal<br>Adjustments(1)<br>during 2019 | Closing<br>Principal<br>Balance as of<br>Dec-31-19 | Opening<br>Interest<br>Amounts as of<br>Jan-1-19 | Interest Jan-1 to<br>Dec-31-19 | OEB-Approved<br>Disposition<br>during 2019 | Interest<br>Adjustments(1)<br>during 2019 | Closing Interest<br>Amounts as of<br>Dec-31-19 | Principal<br>Disposition<br>during 2020 -<br>instructed by<br>OEB |
| LRAM Variance Account <sup>₄</sup>                                                     | 1568              |                                            | -\$5,366                                  | -\$5,366   | -\$48,873                                      | \$144,976 | -\$48,873                                  |                                            | \$144,976                                          | -\$5,366                                         | \$10,125                       | -\$6,352                                   |                                           | \$11,111                                       |                                                                   |
| Total including Account 1568                                                           |                   | \$0                                        | -\$5,366                                  | \$28,887   | \$491,424                                      | \$303,856 | -\$48,873                                  | \$0                                        | \$844,153                                          | \$28,887                                         | \$29,050                       | -\$6,352                                   | \$0                                       | \$64,289                                       | 9 \$(                                                             |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential                | 1522              |                                            |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | )                                                                 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522              |                                            |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | 1                                                                 |
| Renewable Generation Connection Capital Deferral Account                               | 1531              |                                            |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | 1                                                                 |
| Renewable Generation Connection OM&A Deferral Account                                  | 1532              |                                            |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | 1                                                                 |
| Renewable Generation Connection Funding Adder Deferral Account                         | 1533              |                                            |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            | 1                                                                 |
| Smart Grid Capital Deferral Account                                                    | 1534              |                                            |                                           | \$0<br>\$0 | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0<br>\$0                                     |                                                                   |
| Smart Grid OM&A Deferral Account                                                       | 1535              |                                            |                                           | \$0        | \$0<br>\$0                                     |           |                                            |                                            | \$0<br>\$0                                         | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| Smart Grid Funding Adder Deferral Account                                              | 1536              |                                            |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              | <b>\$</b> 400                  |                                            |                                           | \$0                                            | -                                                                 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  | 1555              |                                            |                                           | -\$325     | -\$54,099                                      |           |                                            |                                            | -\$54,099                                          | -\$325                                           | -\$180                         |                                            |                                           | -\$505                                         |                                                                   |
| Meter Cost Deferral Account (MIST Meters) <sup>3</sup>                                 | 1557              | 1                                          |                                           | \$0        | \$0                                            |           |                                            |                                            | \$0                                                | \$0                                              |                                |                                            |                                           | \$0                                            |                                                                   |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              |                                            |                                           |            | \$0                                            |           |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           |                                                |                                                                   |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              |                                            |                                           |            | \$0                                            |           |                                            |                                            | \$0                                                |                                                  |                                |                                            |                                           |                                                |                                                                   |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

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

|                                                                                                     |                   | ,                                                                | 2020                                                                                         |                                              |          | Projected Inter                                                                                                                   | est on Dec-31-19 Bala | <b>n</b> 2002 |                               | 2.1.7 RRR       |
|-----------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------|-------------------------------|-----------------|
|                                                                                                     |                   | 4                                                                | 2020                                                                                         |                                              |          | riojected inter                                                                                                                   | est on Dec-31-19 Data | ances         |                               | 2.1.7 KKK       |
| Account Descriptions                                                                                | Account<br>Number | Interest<br>Disposition<br>during 2020 -<br>instructed by<br>OEB | Closing Principal<br>Balances as of Dec<br>31-19 Adjusted for<br>Dispositions during<br>2020 | 31-19 Adjusted for                           |          | Projected Interest from January<br>1, 2021 to April 30, 2021 on Dec<br>31 -19 balance adjusted for<br>disposition during 2020 (2) | Total Interest        | Total Claim   | Accounts to Dispose<br>Yes/No | As of Dec 31-19 |
| Group 2 Accounts                                                                                    |                   |                                                                  |                                                                                              |                                              |          |                                                                                                                                   |                       |               |                               |                 |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                              | 1508              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Pole Attachment Revenue Variance <sup>5</sup>                                                       | 1508              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                              | 1508              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                                   | 1508              |                                                                  | \$0                                                                                          | -\$1                                         |          |                                                                                                                                   | -\$1                  | \$0.00        |                               |                 |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                                          | 1508              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                               | 1508              |                                                                  | \$319,658                                                                                    | \$24,313                                     | \$6,969  |                                                                                                                                   | \$31,282              | \$0.00        | No No                         | \$343,971       |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                                | 1508              |                                                                  | \$379,519                                                                                    | \$28,866                                     | \$8,274  |                                                                                                                                   | \$37,140              | \$0.00        | 0 No                          | \$408,384       |
|                                                                                                     | 1508              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | 0                             |                 |
| Retail Cost Variance Account - Retail <sup>6</sup>                                                  | 1518              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges            | 1522              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Misc. Deferred Debits                                                                               | 1525              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Retail Cost Variance Account - STR <sup>6</sup>                                                     | 1548              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Extra-Ordinary Event Costs                                                                          | 1572              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Deferred Rate Impact Amounts                                                                        | 1574              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| RSVA - One-time                                                                                     | 1582              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$O                   | \$0.00        | D                             |                 |
| Other Deferred Credits                                                                              | 2425              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        | D                             |                 |
| Group 2 Sub-Total                                                                                   |                   | \$0                                                              | \$699,177                                                                                    | \$53,178                                     | \$15,242 | \$0                                                                                                                               | \$68,420              | \$0.00        | 0                             |                 |
|                                                                                                     |                   | ψ.                                                               | ¢000,111                                                                                     | <i>\</i> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | ¢:0,2:2  | φ¢.                                                                                                                               | <i>400,120</i>        | ÷•••          |                               |                 |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$O                   | \$0.00        | D                             |                 |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes                        | 1592              |                                                                  | \$0                                                                                          | \$0                                          |          |                                                                                                                                   | \$0                   | \$0.00        |                               |                 |
|                                                                                                     |                   |                                                                  |                                                                                              |                                              |          |                                                                                                                                   |                       |               |                               |                 |

bard

|                                                                                        |                   | ,<br>,                                                           | 2020                                                                                         |                                          |                                                                                                                                  | Projected Intere                 | est on Dec-31-19 Ba         | alances      |                               | 2.1.7 RRR       |
|----------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------|--------------|-------------------------------|-----------------|
| Account Descriptions                                                                   | Account<br>Number | Interest<br>Disposition<br>during 2020 -<br>instructed by<br>OEB | Closing Principal<br>Balances as of Dec<br>31-19 Adjusted for<br>Dispositions during<br>2020 | Balances as of Dec<br>31-19 Adjusted for | Projected Interest from Jan 1,<br>2020 to December 31, 2020 on<br>Dec 31 -19 balance adjusted for<br>disposition during 2020 (2) | 1, 2021 to April 30, 2021 on Dec | Total Interest              | Total Claim  | Accounts to Dispose<br>Yes/No | As of Dec 31-19 |
| LRAM Variance Account <sup>4</sup>                                                     | 1568              |                                                                  | \$144,976                                                                                    | \$11,111                                 | \$3,160                                                                                                                          |                                  | \$14,271                    | \$159,247.40 |                               | \$C             |
|                                                                                        |                   |                                                                  | <b>4 , 6</b> . <b>6</b>                                                                      | <b>.</b> ,                               | ¢0,100                                                                                                                           |                                  | <b>•</b> • • <b>, -</b> • • | ····         |                               |                 |
| Total including Account 1568                                                           |                   | \$0                                                              | \$844,153                                                                                    | \$64,289                                 | \$18,403                                                                                                                         | \$0                              | \$82,692                    | \$159,247.40 |                               |                 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential                | 1522              |                                                                  | \$0                                                                                          |                                          |                                                                                                                                  |                                  | \$0                         | \$0.00       |                               |                 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522              |                                                                  | \$0                                                                                          |                                          |                                                                                                                                  |                                  | \$0                         | \$0.00       |                               |                 |
| Renewable Generation Connection Capital Deferral Account                               | 1531              |                                                                  | \$0                                                                                          | \$0                                      |                                                                                                                                  |                                  | \$0                         | \$0.00       |                               |                 |
| Renewable Generation Connection OM&A Deferral Account                                  | 1532              |                                                                  | \$0                                                                                          | \$0                                      |                                                                                                                                  |                                  | \$0                         | \$0.00       |                               |                 |
| Renewable Generation Connection Funding Adder Deferral Account                         | 1533              |                                                                  | \$0                                                                                          | \$0                                      |                                                                                                                                  |                                  | \$0                         | \$0.00       | )                             |                 |
| Smart Grid Capital Deferral Account                                                    | 1534              |                                                                  | \$0                                                                                          |                                          |                                                                                                                                  |                                  | \$0                         | \$0.00       | )                             |                 |
| Smart Grid OM&A Deferral Account                                                       | 1535              |                                                                  | \$0                                                                                          | \$0                                      |                                                                                                                                  |                                  | \$0                         | \$0.00       | )                             |                 |
| Smart Grid Funding Adder Deferral Account                                              | 1536              |                                                                  | \$0                                                                                          | \$0                                      |                                                                                                                                  |                                  | \$0                         | \$0.00       |                               |                 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  | 1555              |                                                                  | -\$54,099                                                                                    | -\$505                                   | -\$1,179                                                                                                                         |                                  | -\$1,684                    | \$0.00       | No                            | -\$54,604       |
| Meter Cost Deferral Account (MIST Meters) <sup>3</sup>                                 | 1557              |                                                                  | \$0                                                                                          | \$0                                      |                                                                                                                                  |                                  | \$0                         | \$0.00       | )                             |                 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              |                                                                  | \$0                                                                                          |                                          |                                                                                                                                  |                                  |                             | \$0.00       | No                            |                 |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              |                                                                  | \$0                                                                                          |                                          |                                                                                                                                  |                                  |                             | \$0.00       | No                            |                 |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

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

**Deferral/Variance Account Workform** 

| Account Descriptions                                                                     | Account<br>Number | Variance<br>RRR vs. 2019 Balance<br>(Principal + Interest) |
|------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------|
| Group 2 Accounts                                                                         |                   |                                                            |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs                   | 1508              | \$0                                                        |
| Pole Attachment Revenue Variance <sup>5</sup>                                            | 1508              | \$0                                                        |
| Retail Service Charge Incremental Revenue <sup>6</sup>                                   | 1508              | \$0                                                        |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                        | 1508              | \$1                                                        |
| Other Regulatory Assets - Sub-Account - Tax sharing amount                               | 1508              | \$0                                                        |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                    | 1508              | -\$0                                                       |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                     | 1508              | -\$0                                                       |
|                                                                                          | 1508              | \$0                                                        |
| Retail Cost Variance Account - Retail <sup>6</sup>                                       | 1518              | \$0                                                        |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges | 1522              | \$0                                                        |
| Misc. Deferred Debits                                                                    | 1525              | \$0                                                        |
| Retail Cost Variance Account - STR <sup>6</sup>                                          | 1548              | \$0                                                        |
| Extra-Ordinary Event Costs                                                               | 1572              | \$0                                                        |
| Deferred Rate Impact Amounts                                                             | 1574              | \$0                                                        |
| RSVA - One-time                                                                          | 1582              | \$0                                                        |
| Other Deferred Credits                                                                   | 2425              | \$0                                                        |
| Group 2 Sub-Total                                                                        |                   | -\$752,355                                                 |
| PILs and Tax Variance for 2006 and Subsequent Years                                      | 1592              |                                                            |
| (excludes sub-account and contra account below)                                          |                   | \$0                                                        |
| PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes             | 1592              | \$0                                                        |

For Accounts 1508, 1522 and 1592, only show the total that account in this tab

### bard

control account that is reported in the RRR in the first row for

| Account Descriptions                                                                   | Account<br>Number | Variance<br>RRR vs. 2019 Balance<br>(Principal + Interest) |
|----------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------|
| LRAM Variance Account <sup>4</sup>                                                     | 1568              | -\$156,087 I                                               |
| Total including Account 1568                                                           |                   | -\$908,442                                                 |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential                | 1522              | \$0                                                        |
| Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account | 1522              | \$0                                                        |
| Renewable Generation Connection Capital Deferral Account                               | 1531              | \$0                                                        |
| Renewable Generation Connection OM&A Deferral Account                                  | 1532              | \$0                                                        |
| Renewable Generation Connection Funding Adder Deferral Account                         | 1533              | \$0                                                        |
| Smart Grid Capital Deferral Account                                                    | 1534              | \$0                                                        |
| Smart Grid OM&A Deferral Account                                                       | 1535              | \$0                                                        |
| Smart Grid Funding Adder Deferral Account                                              | 1536              | \$0                                                        |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  | 1555              | -\$0                                                       |
| Meter Cost Deferral Account (MIST Meters) <sup>3</sup>                                 | 1557              | \$0                                                        |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                          | 1575              | \$0                                                        |
| Accounting Changes Under CGAAP Balance + Return Component                              | 1576              | \$0                                                        |

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

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

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

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

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

Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

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

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

that account in this tab

For Accounts 1508, 1522 and 1592, only show the total control account that is reported in the RRR in the first row for

ease provide an explanation of the variance in the tab 3 - Appendix A

## **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<br>Number | Variance<br>RRR vs. 2019 Balance<br>(Principal + Interest) |
|---------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------|
|                                                                                       |                   |                                                            |
| Smart Metering Entity Charge Variance Account                                         | 1551              | \$ (0.08)                                                  |
| RSVA - Wholesale Market Service Charge5                                               | 1580              | \$ (79,249.80)                                             |
| RSVA - Retail Transmission Network Charge                                             | 1584              | \$ (0.06)                                                  |
| RSVA - Retail Transmission Connection Charge                                          | 1586              | \$ (0.18)                                                  |
| RSVA - Power (excluding Global Adjustment)4                                           | 1588              | \$ (0.05)                                                  |
| RSVA - Global Adjustment 4                                                            | 1589              | \$ (0.02)                                                  |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                     | 1508              | \$ 1.00                                                    |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                 | 1508              | \$ (0.06)                                                  |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                  | 1508              | \$ (0.12)                                                  |
| LRAM Variance Account4                                                                | 1568              | \$ (156,086.92)                                            |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555              | \$ (0.24)                                                  |

# **3** 2021 Deferral/Variance Account Workform

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

| Account Descriptions                                                                  | Account<br>Number | Explanation                                                              |
|---------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------|
|                                                                                       |                   |                                                                          |
| Smart Metering Entity Charge Variance Account                                         | 1551              | rounding difference                                                      |
| RSVA - Wholesale Market Service Charge5                                               | 1580              | Sub account of RSVA 1580 - CBR Class B                                   |
| RSVA - Retail Transmission Network Charge                                             | 1584              | rounding difference                                                      |
| RSVA - Retail Transmission Connection Charge                                          | 1586              | rounding difference                                                      |
| RSVA - Power (excluding Global Adjustment)4                                           | 1588              | rounding difference                                                      |
| RSVA - Global Adjustment 4                                                            | 1589              | rounding difference                                                      |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                     | 1508              | rounding difference                                                      |
| Other Regulatory Assets - Sub-Account - OPEB Deferral                                 | 1508              | rounding difference                                                      |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance                  | 1508              | rounding difference                                                      |
| LRAM Variance Account4                                                                | 1568              | LRAMVA not recorded in 2019. Recorded in 2020 once calcualtion was done. |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555              | rounding difference                                                      |

Ontario Energy Board

# **2021 Deferral/Variance Account Workform**

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

|                                                                                                                 |       |                | ŀ                                 | A                                | В                                                       |                                                        |                         |                                                                        | с                                                                     | D=                                                                                         | =A-C                                                                                      |                                                                               | E                                                                      | F =B-C-E (deduct E if<br>applicable) |                                                          |
|-----------------------------------------------------------------------------------------------------------------|-------|----------------|-----------------------------------|----------------------------------|---------------------------------------------------------|--------------------------------------------------------|-------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------|
| Rate Class<br>(Enter Rate Classes in cells below as they appear on your current tariff of<br>rates and charges) | Units | # of Customers | Total<br>Metered <mark>kWh</mark> | Total<br>Metered <mark>kW</mark> | Metered kWh<br>for<br>Non-RPP<br>Customers <sup>4</sup> | Metered kW<br>for<br>Non-RPP<br>Customers <sup>4</sup> | Distribution<br>Revenue | Metered <mark>kWh</mark> for<br>Wholesale Market<br>Participants (WMP) | Metered <mark>kW</mark> for<br>Wholesale Market<br>Participants (WMP) | Total Metered <mark>kWh</mark><br><u>less</u> WMP<br>consumption<br><i>(if applicable)</i> | Total Metered <mark>kW</mark><br><u>less</u> WMP<br>consumption<br><i>(if applicable)</i> | Forecast Total<br>Metered Test Year<br>kWh for Full Year<br>Class A Customers | Forecast Total<br>Metered Test Year<br>kWh for Transition<br>Customers |                                      | 1568 L<br>Variance<br>Class Alle<br><mark>(\$ amo</mark> |
| RESIDENTIAL SERVICE CLASSIFICATION                                                                              | kWh   | 56,190         | 496,495,068                       |                                  | 14,591,747                                              |                                                        | 17,825,321              |                                                                        |                                                                       | 496,495,068                                                                                | -                                                                                         | -                                                                             | -                                                                      | 14,591,747                           |                                                          |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICA                                                              | kWh   | 4,269          | 128,706,195                       |                                  | 19,610,270                                              |                                                        | 3,343,866               |                                                                        |                                                                       | 128,706,195                                                                                | -                                                                                         | -                                                                             | -                                                                      | 19,610,270                           |                                                          |
| GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION                                                             | kW    | 535            | 328,035,469                       | 825,711                          | 222,309,226                                             | 559,583                                                | 4,700,460               | 6,533,879                                                              | 12,465                                                                | 321,501,590                                                                                | 813,245                                                                                   | 9,245,104                                                                     | -                                                                      | 206,530,243                          |                                                          |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICA                                                            | kW    | 13             | 76,465,711                        | 182,480                          | 76,465,711                                              | 182,480                                                | 586,420                 |                                                                        |                                                                       | 76,465,711                                                                                 | 182,480                                                                                   | 42,028,615                                                                    | -                                                                      | 34,437,097                           |                                                          |
| LARGE USE SERVICE CLASSIFICATION                                                                                | kW    | 1              | 38,878,939                        | 86,319                           | 38,878,939                                              | 86,319                                                 | 273,755                 |                                                                        |                                                                       | 38,878,939                                                                                 | 86,319                                                                                    | 38,878,939                                                                    | -                                                                      | -                                    |                                                          |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION                                                                 | kWh   | 273            | 2,506,367                         |                                  | -                                                       |                                                        | 73,471                  |                                                                        |                                                                       | 2,506,367                                                                                  | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
| SENTINEL LIGHTING SERVICE CLASSIFICATION                                                                        | kW    | 22             | 24,360                            | 81                               | -                                                       |                                                        | 2,288                   |                                                                        |                                                                       | 24,360                                                                                     | 81                                                                                        | -                                                                             | -                                                                      | -                                    |                                                          |
| STREET LIGHTING SERVICE CLASSIFICATION                                                                          | kW    | 14,391         | 4,555,628                         | 12,698                           | 4,555,628                                               | 12,698                                                 | 543,364                 |                                                                        |                                                                       | 4,555,628                                                                                  | 12,698                                                                                    | -                                                                             | -                                                                      | 4,555,628                            |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
|                                                                                                                 |       |                |                                   |                                  |                                                         |                                                        |                         |                                                                        |                                                                       | -                                                                                          | -                                                                                         | -                                                                             | -                                                                      | -                                    |                                                          |
| Total                                                                                                           |       | 75,694         | 1,075,667,737                     | 1,107,288                        | 376,411,522                                             | 841,080                                                | \$ 27,348,945           | 6,533,879                                                              | 12,465                                                                | 1,069,133,858                                                                              | 1,094,823                                                                                 | 90,152,658                                                                    | -                                                                      | 279,724,986 \$                       | <del></del> ز                                            |

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

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

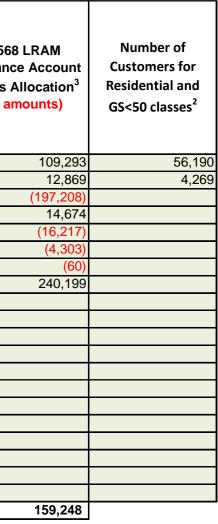
<sup>3</sup> Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

<sup>4</sup> 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.





\$



159,247



|                                                                                                                             | Amounts fro<br>Sheet 2 | m Allocator    | RESIDENTIAL SERVICE<br>CLASSIFICATION | GENERAL SERVICE LESS<br>THAN 50 KW SERVICE<br>CLASSIFICATION | GENERAL SERVICE 50 TO<br>999 KW SERVICE<br>CLASSIFICATION | GENERAL SERVICE 1,000<br>TO 4,999 KW SERVICE<br>CLASSIFICATION | LARGE USE SERVICE<br>CLASSIFICATION | UNMETERED SCATTERED<br>LOAD SERVICE<br>CLASSIFICATION | SENTINEL LIGHTING<br>SERVICE CLASSIFICATION |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------|----------------|---------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------|-------------------------------------|-------------------------------------------------------|---------------------------------------------|
| LV Variance Account 15                                                                                                      | 50 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Smart Metering Entity Charge Variance Account 15                                                                            | 51 (82,965)            | # of Customers | (77,107)                              | (5,858)                                                      | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| RSVA - Wholesale Market Service Charge 15                                                                                   | 30 (1,797,303)         | kWh            | (834,650)                             | (216,366)                                                    | (540,471)                                                 | (128,545)                                                      | (65,359)                            | (4,213)                                               | (41)                                        |
| RSVA - Retail Transmission Network Charge 15                                                                                | 3,687,166              | kWh            | 1,701,882                             | 441,178                                                      | 1,124,438                                                 | 262,109                                                        | 133,269                             | 8,591                                                 | 84                                          |
| RSVA - Retail Transmission Connection Charge 15                                                                             | 36 (3,839,957)         | kWh            | (1,772,406)                           | (459,460)                                                    | (1,171,033)                                               | (272,970)                                                      | (138,791)                           | (8,947)                                               | (87)                                        |
| RSVA - Power (excluding Global Adjustment) 15                                                                               | 38 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| RSVA - Global Adjustment 15                                                                                                 | 39 0                   | Non-RPP kWh    | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Disposition and Recovery/Refund of Regulatory Balances (2014) 15                                                            | 95 0                   | %              | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Disposition and Recovery/Refund of Regulatory Balances (2015) 15                                                            | 95 0                   | %              | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Disposition and Recovery/Refund of Regulatory Balances (2016) 15                                                            | 95 0                   | %              | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Disposition and Recovery/Refund of Regulatory Balances (2017) 15                                                            | 95 0                   | %              | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Disposition and Recovery/Refund of Regulatory Balances (2018) 15                                                            | 95 0                   | %              | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Disposition and Recovery/Refund of Regulatory Balances (2019) 15                                                            | 95 0                   | %              | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Total of Group 1 Accounts (excluding 1589)                                                                                  | (2,033,059)            |                | (982,280)                             | (240,506)                                                    | (587,066)                                                 | (139,407)                                                      | (70,881)                            | (4,569)                                               | (44)                                        |
| Other Degulatory Accesta, Sub Account, Deferred IEDS Transition Costs                                                       | 0                      | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     |                                             |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs     15       Pole Attachment Revenue Variance     15 | 080                    | kwn<br>kWh     | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     |                                             |
|                                                                                                                             |                        |                | 0                                     | 0                                                            | 0                                                         | Ŷ                                                              | ő                                   | 0                                                     | 0                                           |
| •                                                                                                                           | 0 80                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Other Regulatory Assets - Sub-Account - IFRS Implementation Costs                                                           |                        | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| 8 )<br>8                                                                                                                    | 0 80                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | 0 0                    | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | 0 80                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | 0 80                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Retail Cost Variance Account - Retail 15                                                                                    |                        | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| , , , , , , , , , , , , , , , , , , , ,                                                                                     | 22 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Misc. Deferred Debits 15                                                                                                    |                        | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Retail Cost Variance Account - STR 15                                                                                       |                        | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | 72 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| · · ·                                                                                                                       | 74 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| RSVA - One-time 15                                                                                                          |                        | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | 25 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Total of Group 2 Accounts                                                                                                   | 0                      |                | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             |                        |                |                                       | •                                                            |                                                           |                                                                |                                     | •                                                     |                                             |
| PILs and Tax Variance for 2006 and Subsequent Years                                                                         | 92 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| (excludes sub-account and contra account)                                                                                   |                        |                | , , , , , , , , , , , , , , , , , , , |                                                              |                                                           | Ŭ                                                              | -                                   | ļ                                                     |                                             |
|                                                                                                                             | 92 0                   | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Total of Account 1592                                                                                                       | 0                      |                | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| LRAM Variance Account (Enter dollar amount for each class) 15                                                               | 68 159,247             |                | 109,293                               | 12,869                                                       | (197,208)                                                 | 14,674                                                         | (16,217)                            | (4,303)                                               | (60)                                        |
|                                                                                                                             | 133,247                |                | 103,235                               | 12,003                                                       | (137,200)                                                 | 14,074                                                         | (10,217)                            | (4,303)                                               | (00)                                        |
| Renewable Generation Connection OM&A Deferral Account                                                                       | 532 0                  | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | 555 0                  | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)                                                                 | (235,756)              |                | (147,630)                             | (24,140)                                                     | (46,595)                                                  | (10,861)                                                       | (5,522)                             | (356)                                                 | (3)                                         |
| Total of Account 1580 and 1588 (not allocated to WMPs)                                                                      | (1,797,303)            |                | (834,650)                             | (216,366)                                                    | (540,471)                                                 | (128,545)                                                      | (65,359)                            | (4,213)                                               | (41)                                        |
| Account 1589 (allocated to Non-WMPs)                                                                                        | 0                      |                | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | - · ·                  |                | · ·                                   | •                                                            | , , , , , , , , , , , , , , , , , , ,                     |                                                                | ·                                   | · · ·                                                 | · · ·                                       |
| Group 2 Accounts (including 1592, 1532, 1555)                                                                               | 0                      |                | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
|                                                                                                                             | U U                    |                |                                       |                                                              | v                                                         | v                                                              | U                                   |                                                       |                                             |
|                                                                                                                             |                        |                |                                       |                                                              |                                                           |                                                                |                                     |                                                       |                                             |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component                                                               | 1575 0                 | kWh            | 0                                     | 0                                                            | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component<br>Accounting Changes Under CGAAP Balance + Return Component  | 1575 0<br>1576 0       | kWh<br>kWh     | 0                                     | 0 0                                                          | 0                                                         | 0                                                              | 0                                   | 0                                                     | 0                                           |

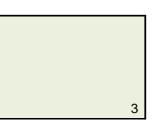
| Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:Net:N                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                       |          |                                       |     |                                       |                                       |                                       |                                       |    |                                       |        |                                       |                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------|---------------------------------------|-----|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----|---------------------------------------|--------|---------------------------------------|---------------------------------------|
| 6   3   1   1   6   3   6   3   6   5   6   5   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6   6 <th>STREET LIGHTING</th> <th></th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | STREET LIGHTING                       |          |                                       |     |                                       |                                       |                                       |                                       |    |                                       |        |                                       |                                       |
| S<br>S<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<br>C<                                                                                                                                                                                                                                                                                                                                         | SERVICE CLASSIFICATION                |          |                                       |     |                                       |                                       |                                       |                                       |    |                                       |        |                                       |                                       |
| CMM<br>CMM<br>CMM<br>CMM<br>CMM<br>CMMCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC<                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| State3636666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666 <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| State3636666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666 <th>(7,658)</th> <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (7,658)                               | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| IDEAD<br>IDEAD<br>IDEADCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC <th></th> <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                       | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                       |          |                                       | ÷   | 0                                     | -                                     | -                                     | -                                     | 0  |                                       |        | _                                     | -                                     |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <th< th=""><th></th><th></th><th>ů</th><th></th><th>Ÿ</th><th>•<br/>•</th><th>Ĵ.</th><th>, , , , , , , , , , , , , , , , , , ,</th><th>Ŷ</th><th>÷</th><th>ů.</th><th>-</th><th>-</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                       |          | ů                                     |     | Ÿ                                     | •<br>•                                | Ĵ.                                    | , , , , , , , , , , , , , , , , , , , | Ŷ  | ÷                                     | ů.     | -                                     | -                                     |
| Image: |                                       |          | ů                                     | -   | , v                                   | -                                     | •                                     |                                       | •  | -                                     | •<br>• | -                                     |                                       |
| 03000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <th< th=""><th>-</th><th></th><th>-</th><th>•</th><th>- · ·</th><th></th><th>-</th><th></th><th>ů.</th><th></th><th>-</th><th>-</th><th>-</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | -                                     |          | -                                     | •   | - · ·                                 |                                       | -                                     |                                       | ů. |                                       | -      | -                                     | -                                     |
| NNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN <th< th=""><th>0</th><th></th><th>ő</th><th>0</th><th>Ŷ</th><th>Ŷ</th><th>Ū.</th><th>Ů</th><th>Ŷ</th><th>÷</th><th>°</th><th>-</th><th>*</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                     |          | ő                                     | 0   | Ŷ                                     | Ŷ                                     | Ū.                                    | Ů                                     | Ŷ  | ÷                                     | °      | -                                     | *                                     |
| 0     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     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   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   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 <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <th< th=""><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| NAMENNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| NAMENNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 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       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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (8 305)                               |          | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  |                                       | 0      | 0                                     |                                       |
| DDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDD <thd< th="">DDDDD<thd< th=""><th></th><th>•</th><th>-</th><th>· ·</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>, , , , , , , , , , , , , , , , , , ,</th><th>, , , , , , , , , , , , , , , , , , ,</th></thd<></thd<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                       | •        | -                                     | · · |                                       |                                       |                                       |                                       |    |                                       |        | , , , , , , , , , , , , , , , , , , , | , , , , , , , , , , , , , , , , , , , |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <th< th=""><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <th< th=""><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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       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                                     |                                       | -                                     |                                       |    |                                       | -      |                                       |                                       |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000 <th< th=""><th></th><th>•</th><th>,<br/>,</th><th>Ŧ</th><th>0</th><th>÷</th><th>0</th><th>° °</th><th>•</th><th>÷</th><th>0</th><th>•<br/>•</th><th>, , , , , , , , , , , , , , , , , , ,</th></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       | •        | ,<br>,                                | Ŧ   | 0                                     | ÷                                     | 0                                     | ° °                                   | •  | ÷                                     | 0      | •<br>•                                | , , , , , , , , , , , , , , , , , , , |
| 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     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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | *                                     |          | ,                                     | -   | • •                                   | -                                     | ů                                     | , , , , , , , , , , , , , , , , , , , | J. | -                                     | •      | -                                     |                                       |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | · · · · · · · · · · · · · · · · · · · |          | -                                     | -   | , , , , , , , , , , , , , , , , , , , |                                       | Ĵ.                                    | -                                     | -  |                                       | -      |                                       |                                       |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ő                                     | Ţ.       | ů                                     | •   | °                                     | •                                     | ů                                     | , , , , , , , , , , , , , , , , , , , | •  | -                                     | •      |                                       | -                                     |
| 00000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ÷ · · · · ·                           | -        | ç                                     | •   | Ŷ                                     | Ţ                                     | ů                                     | , , , , , , , , , , , , , , , , , , , | •  | _                                     | •      | -                                     |                                       |
| 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     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                                     |          | Ŷ                                     | -   | •                                     | -                                     | -                                     | -                                     | -  |                                       | •      |                                       |                                       |
| 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     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       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       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                                     |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 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       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       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       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       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       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       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       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       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                       | 0        | 0                                     | 0   | 0                                     | ů                                     | 0                                     | 0                                     | 0  | -                                     |        | ů                                     | , , , , , , , , , , , , , , , , , , , |
| 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       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      | Ÿ                                     | Ŭ                                     |
| 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       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                                     | U   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | U                                     |
| 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       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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                       |          | ,,                                    |     |                                       |                                       |                                       |                                       |    |                                       |        | 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       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       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       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ÿ                                     |          | Ű,                                    |     | , , , , , , , , , , , , , , , , , , , | , , , , , , , , , , , , , , , , , , , | <u> </u>                              | Ŭ                                     |    | <u> </u>                              |        | , , , , , , , , , , , , , , , , , , , |                                       |
| 240,199       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       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 </th <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |
| 240,199       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       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 </th <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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       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       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       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 240 199                               | 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       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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2-10,100                              | v        | Ŭ                                     | Ŭ   | , v                                   | , v                                   | , , , , , , , , , , , , , , , , , , , | Ŭ                                     |    | , , , , , , , , , , , , , , , , , , , | , v    | , v                                   | , v                                   |
| 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       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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                       | <u>^</u> |                                       | 0   | 0                                     | 0                                     | 0                                     |                                       | 0  | 0                                     | 0      | 0                                     | 0                                     |
| (647)       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       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 <th></th> <th></th> <th>-</th> <th>-</th> <th>, , , , , , , , , , , , , , , , , , ,</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                       |          | -                                     | -   | , , , , , , , , , , , , , , , , , , , |                                       |                                       |                                       |    |                                       |        |                                       |                                       |
| (7,55)       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       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 <th>U</th> <th>0</th> <th>U</th> <th>U</th> <th>0</th> <th>0</th> <th>0</th> <th>U</th> <th>U</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | U                                     | 0        | U                                     | U   | 0                                     | 0                                     | 0                                     | U                                     | U  | 0                                     | 0      | 0                                     | 0                                     |
| (7,55)       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       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 <th></th> <th></th> <th>· · · · · · · · · · · · · · · · · · ·</th> <th></th> <th></th> <th></th> <th><b></b></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                       |          | · · · · · · · · · · · · · · · · · · · |     |                                       |                                       | <b></b>                               |                                       |    |                                       |        |                                       |                                       |
| 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       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       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       0       0       0       0       0       0       0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (7,658)                               | 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       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       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       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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                       |          | · I                                   |     | -                                     | •                                     |                                       | I                                     |    |                                       |        | -                                     | · · · · · · · · · · · · · · · · · · · |
| 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       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 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                                     |     |                                       |                                       |                                       |                                       |    |                                       |        |                                       |                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>U</b>                              | -        | -                                     |     | -                                     |                                       |                                       |                                       |    |                                       |        |                                       |                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                     | 0        | 0                                     | 0   | 0                                     | 0                                     | 0                                     | 0                                     | 0  | 0                                     | 0      | 0                                     | 0                                     |



# **2021 Deferral/Variance Account Workform**

1a The year Account 1589 GA was last disposed 2016 1b The year Account 1580 CBR Class B was last disposed 2016 Note that the sub-account was established in 2015. Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA (e.g. If you received approval to dispose of the GA variance 2a balance accumulated (i.e. from the year after the balance was last account balance as at December 31, 2015, the period the GA disposed (regardless of if the disposition was interim or final) to the variance accumulated would be 2016 to 2018.) current year requested for disposition)? Yes Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-2b account CBR Class B balance accumulated (i.e. from the year after the (e.g. If you received approval to dispose of the CBR Class B balance was last disposed (regardless of if the disposition was interim balance as at December 31, 2016, the period the CBR Class B or final) to the current year requested for disposition)? variance accumulated would be 2017 to 2018.) Yes Enter the number of transition customer you had during the period the 3a Account 1589 GA or Account 1580 CBR B balance accumulated Transition Customers - Non-loss Adjusted Billing Determinants by Customer Customer Rate Class Customer 1 GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICAT GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICAT Customer 2

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 (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition).



Customer 3

Customer 4

Customer 5

Customer 6

Customer 7

3b



|                                                          |           | 2019            |                  | 203             | 18               | 2017            |                  |  |
|----------------------------------------------------------|-----------|-----------------|------------------|-----------------|------------------|-----------------|------------------|--|
| Rate Class                                               |           | January to June | July to December | January to June | July to December | January to June | July to December |  |
| GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION      | kWh       | 2,172,892       | 2,273,988        | 2,158,883       | 2,189,216        | 2,083,438       | 2,204,014        |  |
|                                                          | kW        | 3,720           | 4,014            | 3,770           | 3,902            | 3,650           | 3,819            |  |
|                                                          | Class A/B | А               | А                | В               | А                | В               | В                |  |
| GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION      | kWh       | 2,019,590       | 2,249,813        | 2,024,349       | 2,099,780        | 2,015,185       | 2,160,352        |  |
|                                                          | kW        | 4,119           | 4,367            | 4,206           | 4,557            | 4,393           | 4,712            |  |
|                                                          | Class A/B | В               | А                | А               | В                | В               | А                |  |
| GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION      | kWh       | 2,083,293       | 2,421,028        | 2,207,779       | 2,577,407        | 2,206,565       | 2,411,717        |  |
|                                                          | kW        | 5,441           | 5,955            | 5,729           | 6,354            | 5,359           | 6,365            |  |
|                                                          | Class A/B | В               | А                | А               | В                | В               | А                |  |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION | kWh       | 3,337,405       | 3,673,211        | 3,391,878       | 3,665,508        | 3,456,032       | 3,703,362        |  |
|                                                          | kW        | 6,086           | 6,661            | 5,966           | 6,242            | 6,792           | 6,429            |  |
|                                                          | Class A/B | А               | А                | А               | А                | В               | А                |  |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION | kWh       | 2,985,976       | 3,303,109        | 2,983,285       | 3,373,407        | 2,961,595       | 3,263,207        |  |
|                                                          | kW        | 6,757           | 7,186            | 6,915           | 7,420            | 6,769           | 7,165            |  |
|                                                          | Class A/B | А               | А                | А               | А                | В               | А                |  |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION | kWh       | 3,580,519       | 3,676,366        | 3,809,142       | 3,832,686        | 3,555,092       | 3,651,676        |  |
|                                                          | kW        | 7,282           | 7,475            | 7,474           | 7,296            | 7,514           | 7,410            |  |
|                                                          | Class A/B | А               | А                | А               | А                | В               | А                |  |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION | kWh       | 3,568,606       | 2,713,962        | 3,157,063       | 2,594,950        | 3,167,504       | 2,624,379        |  |
|                                                          | kW        | 7,916           | 5,562            | 7,214           | 6,337            | 7,821           | 5,378            |  |
|                                                          | Class A/B | A               | А                | А               | А                | В               | А                |  |

In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year (including any transition customers identified in table 3a above); 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<br>Consumption) |                    | Class A Customer for Full Year | (Total Class A Consumption) |            |
|--------------------------------------------------------------------------|-----|-----------------------------------------------------------|--------------------|--------------------------------|-----------------------------|------------|
| Rate Class                                                               |     | Test Year Forecast                                        | Test Year Forecast | 2019                           | 2018                        | 2017       |
| GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION                      | kWh |                                                           | 9,245,104          | 9,117,721                      | 6,421,344                   | 4,572,069  |
|                                                                          | kW  |                                                           | 23,271             | 18,055                         | 13,837                      | 11,078     |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION                 | kWh |                                                           | 42,028,615         | 41,608,057                     | 44,206,235                  | 21,591,903 |
|                                                                          | kW  |                                                           | 100,298            | 94,803                         | 94,826                      | 46,476     |
| LARGE USE SERVICE CLASSIFICATION                                         | kWh |                                                           | 38,878,939         | 39,519,253                     | 44,873,420                  | 41,430,574 |
|                                                                          | kW  |                                                           | 86,319             | 87,299                         | 88,536                      | 92,333     |

| 2016 - kwh<br>2016 - kw |
|-------------------------|
| 2016 - kwh<br>2016 - kw |
| 2016 - kwh<br>2016 - kw |
| 2016 - kwh<br>2016 - kw |

Contario Energy Board

# **2021 Deferral/Variance Account Workform**

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

Year Account 1589 GA Balance Last Disposed



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

|                                                                    |           | Total         | 2019        | 2018        | 2017        |
|--------------------------------------------------------------------|-----------|---------------|-------------|-------------|-------------|
| Non-RPP Consumption Less WMP Consumption                           | A         | 1,159,590,177 | 370,157,130 | 393,559,908 | 395,873,139 |
| Less Class A Consumption for Partial Year Class A Customers        | В         | 28,906,877    | 4,670,840   | 6,421,344   | 17,814,693  |
| Less Consumption for Full Year Class A Customers                   | С         | 253,340,576   | 90,245,031  | 95,500,999  | 67,594,546  |
| Total Class B Consumption for Years During Balance<br>Accumulation | D = A-B-C | 877,342,724   | 275,241,259 | 291,637,565 | 310,463,900 |
| All Class B Consumption for Transition Customers                   | E         | 32,588,377    | 4,102,883   | 6,836,070   | 21,649,423  |
| Transition Customers' Portion of Total Consumption                 | F = E/D   | 3.71%         |             |             |             |

## Allocation of Total GA Balance \$

| Total GA Balance                                                          | G     | \$ - |
|---------------------------------------------------------------------------|-------|------|
| Transition Customers Portion of GA Balance                                | H=F*G | \$   |
| GA Balance to be disposed to Current Class B Customers through Rate Rider | I=G-H | \$-  |

## Allocation of GA Balances to Class A/B Transition Customers

| # of Class A/B Transition Customers | 7                                                                                                                    |                                 |                          |                                                                                                                        |         |                                                                                           |                              |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------------------------------------------------------------------|------------------------------|
| Customer                            | Total Metered Consumption (kWh)<br>for Transition Customers During<br>the Period When They Were Class<br>B Customers | Transition Customers During the | for Transition Customers | Metered Consumption (kWh) for<br>Transition Customers During<br>the Period When They Were<br>Class B Customers in 2017 |         | Customer Specific GA<br>Allocation for the Period<br>When They Were a Class B<br>customer | Monthly<br>Equal<br>Payments |
| Customer 1                          | 6,446,335                                                                                                            | 0                               | 2,158,883                | 4,287,452                                                                                                              | 19.78%  | \$ -                                                                                      | \$-                          |
| Customer 2                          | 6,134,554                                                                                                            | 2,019,590                       | 2,099,780                | 2,015,185                                                                                                              | 18.82%  | \$-                                                                                       | \$-                          |
| Customer 3                          | 6,867,265                                                                                                            | 2,083,293                       | 2,577,407                | 2,206,565                                                                                                              | 21.07%  | \$-                                                                                       | \$-                          |
| Customer 4                          | 3,456,032                                                                                                            | 0                               | 0                        | 3,456,032                                                                                                              | 10.61%  | \$-                                                                                       | \$-                          |
| Customer 5                          | 2,961,595                                                                                                            | 0                               | 0                        | 2,961,595                                                                                                              | 9.09%   | \$ -                                                                                      | \$-                          |
| Customer 6                          | 3,555,092                                                                                                            | 0                               | 0                        | 3,555,092                                                                                                              | 10.91%  | \$-                                                                                       | \$ -                         |
| Customer 7                          | 3,167,504                                                                                                            | 0                               | 0                        | 3,167,504                                                                                                              | 9.72%   | \$ -                                                                                      | \$ -                         |
| Total                               | 32,588,377                                                                                                           | 4,102,883                       | 6,836,070                | 21,649,423                                                                                                             | 100.00% | \$ -                                                                                      |                              |



Ontario Energy Board

# **2021 Deferral/Variance Account Workform**

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

Year Account 1580 CBR Class B was Last Disposed

2016

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

|                                                                    |           | Total         | 2019          | 2018          | 2017          |
|--------------------------------------------------------------------|-----------|---------------|---------------|---------------|---------------|
| Total Consumption Less WMP Consumption                             | А         | 3,163,134,507 | 1,042,957,689 | 1,090,919,821 | 1,029,256,997 |
| Less Class A Consumption for Partial Year Class A Customers        | В         | 28,906,877    | 4,670,840     | 6,421,344     | 17,814,693    |
| Less Consumption for Full Year Class A Customers                   | С         | 253,340,576   | 90,245,031    | 95,500,999    | 67,594,546    |
| Total Class B Consumption for Years During Balance<br>Accumulation | D = A-B-C | 2,880,887,054 | 948,041,818   | 988,997,478   | 943,847,758   |
| All Class B Consumption for Transition Customers                   | E         | 32,588,377    | 4,102,883     | 6,836,070     | 21,649,423    |
| Transition Customers' Portion of Total Consumption                 | F = E/D   | 1.13%         |               |               |               |

### Allocation of Total CBR Class B Balance \$

| Total CBR Class B Balance                                       | G     | -\$ | 80,926 |
|-----------------------------------------------------------------|-------|-----|--------|
| Transition Customers Portion of CBR Class B Balance             | H=F*G | -\$ | 915    |
| CBR Class B Balance to be disposed to Current Class B Customers |       |     |        |
| through Rate Rider                                              | I=G-H | -\$ | 80.011 |

### Allocation of CBR Class B Balances to Transition Customers # of Class A/B Transition Customers

| Customer   | I otal Metered Class B | Customers During the Period | Metered Class B Consumption<br>(kWh) for Transition Customers<br>During the Period When They | (kWh) for Transition Customers |         | Customer Specific CBR<br>Class B Allocation for<br>the Period When They<br>Were a Class B<br>Customer | Monthly<br>Equal | Revised<br>Monthly<br>Payment |
|------------|------------------------|-----------------------------|----------------------------------------------------------------------------------------------|--------------------------------|---------|-------------------------------------------------------------------------------------------------------|------------------|-------------------------------|
| Customer 1 | 6,446,335              | -                           | 2,158,883                                                                                    | 4,287,452                      | 19.78%  | -\$ 181                                                                                               | -\$ 15           | 5 <b>\$</b> -                 |
| Customer 2 | 6,134,554              | 2,019,590                   | 2,099,780                                                                                    | 2,015,185                      | 18.82%  | -\$ 172                                                                                               | -\$ 14           | 4 \$ -                        |
| Customer 3 | 6,867,265              | 2,083,293                   | 2,577,407                                                                                    | 2,206,565                      | 21.07%  | -\$ 193                                                                                               | -\$ 16           | 5 <b>\$</b> -                 |
| Customer 4 | 3,456,032              | -                           | -                                                                                            | 3,456,032                      | 10.61%  | -\$ 97                                                                                                | -\$ 8            | 3 \$ -                        |
| Customer 5 | 2,961,595              | -                           | -                                                                                            | 2,961,595                      | 9.09%   | -\$ 83                                                                                                | -\$ 7            | 7 \$ -                        |
| Customer 6 | 3,555,092              | -                           | -                                                                                            | 3,555,092                      | 10.91%  | -\$ 100                                                                                               | -\$ 8            | 3 \$ -                        |
| Customer 7 | 3,167,504              | -                           | -                                                                                            | 3,167,504                      | 9.72%   | -\$ 89                                                                                                | -\$ 7            | 7 \$ -                        |
| Total      | 32,588,377             | 4,102,883                   | 6,836,070                                                                                    | 21,649,423                     | 100.00% | -\$ 915                                                                                               | -\$ 76           | 5 <b>\$</b> -                 |



If the CBR Class B rate rider calculated in tab 7 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders

Contario Energy Board

# **2021 Deferral/Variance Account Workform**

No Input Required in this tab. The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

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

2016

|                                                          |                  |                       |                             |                             |                             |                      | Metered Consumption for      | Current Class B |                |  |
|----------------------------------------------------------|------------------|-----------------------|-----------------------------|-----------------------------|-----------------------------|----------------------|------------------------------|-----------------|----------------|--|
|                                                          | Total Metered Fo | orecast               | Forecast Total Metered Test | Year kWh for                | Forecast Total Metered Test | Year kWh for         | Customers (Total Consumption |                 |                |  |
|                                                          | Consumption Min  | Consumption Minus WMP |                             | Full Year Class A Customers |                             | Transition Customers |                              | s' Consumption) | % of total kWh |  |
|                                                          | kWh              | kW                    | kWh                         | kW                          | kWh                         | kW                   | kWh                          | kW              |                |  |
| RESIDENTIAL SERVICE CLASSIFICATION                       | 496,495,068      | -                     | 0                           | 0                           | 0                           |                      | 0 496,495,068                | -               | 51%            |  |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION   | 128,706,195      | -                     | 0                           | 0                           | 0                           |                      | 0 128,706,195                | -               | 13%            |  |
| GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION      | 321,501,590      | 813,245               | 9,245,104                   | 23,271                      | 0                           |                      | 0 312,256,486                | 789,974         | 32%            |  |
| GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION | 76,465,711       | 182,480               | 42,028,615                  | 100,298                     | 0                           |                      | 0 34,437,097                 | 82,182          | 4%             |  |
| LARGE USE SERVICE CLASSIFICATION                         | 38,878,939       | 86,319                | 38,878,939                  | 86,319                      | 0                           |                      | 0 -                          | -               | 0%             |  |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION          | 2,506,367        | -                     | 0                           | 0                           | 0                           |                      | 0 2,506,367                  | -               | 0%             |  |
| SENTINEL LIGHTING SERVICE CLASSIFICATION                 | 24,360           | 81                    | 0                           | 0                           | 0                           |                      | 0 24,360                     | 81              | 0%             |  |
| STREET LIGHTING SERVICE CLASSIFICATION                   | 4,555,628        | 12,698                | 0                           | 0                           | 0                           |                      | 0 4,555,628                  | 12,698          | 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%             |  |
| Tota                                                     | l 1,069,133,858  | 1,094,823             | 90,152,658                  | 209,889                     | -                           | -                    | 978,981,200                  | 884,934         | 100%           |  |



### motion for Current Class D

Ontario Energy Board

# 2021 Deferral/Variance Account Workform

12

Please indicate the Rate Rider Recovery Period (in months)

## 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<br>(Enter Rate Classes in cells below) | Units | kW / kWh / # of<br>Customers | Allocated Group 1<br>Balance (excluding<br>1589) | Rate Rider for<br>Deferral/Variance<br>Accounts |
|---------------------------------------------------|-------|------------------------------|--------------------------------------------------|-------------------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                | kWh   | 496,495,068                  | -\$ 982,280                                      | - 0.0020                                        |
| GENERAL SERVICE LESS THAN 50 KW S                 | kWh   | 128,706,195                  | -\$ 240,506                                      | - 0.0019                                        |
| GENERAL SERVICE 50 TO 999 KW SERV                 | kW    | 825,711                      | -\$ 46,595                                       | - 0.0564                                        |
| GENERAL SERVICE 1,000 TO 4,999 KW S               | kW    | 182,480                      | -\$ 139,407                                      | - 0.7640                                        |
| LARGE USE SERVICE CLASSIFICATION                  | kW    | 86,319                       | -\$ 70,881                                       | - 0.8212                                        |
| UNMETERED SCATTERED LOAD SERVIO                   | kWh   | 2,506,367                    | -\$ 4,569                                        | - 0.0018                                        |
| SENTINEL LIGHTING SERVICE CLASSIFI                | kW    | 81                           | -\$ 44                                           | - 0.5514                                        |
| STREET LIGHTING SERVICE CLASSIFICA                | kW    | 12,698                       | -\$ 8,305                                        | - 0.6541                                        |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
|                                                   |       | -                            | \$-                                              | -                                               |
| Total                                             |       |                              | -\$ 1,492,588                                    |                                                 |

| <b>Rate Rider Calculation for Group</b> | 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP |
|-----------------------------------------|---------------------------------------------------------------------------|
| 1580 and 1588                           |                                                                           |

| Rate Class<br>(Enter Rate Classes in cells below) | Units | kW / kWh / # of<br>Customers | Allocated Group 1<br>Balance - Non-WMP | Rate Rider for<br>Deferral/Variance<br>Accounts |
|---------------------------------------------------|-------|------------------------------|----------------------------------------|-------------------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                | kWh   | 496,495,068                  | \$-                                    | -                                               |
| GENERAL SERVICE LESS THAN 50 KW S                 | kWh   | 128,706,195                  | \$-                                    | -                                               |
| GENERAL SERVICE 50 TO 999 KW SERV                 | kW    | 813,245                      | -\$ 540,471                            | - 0.6646                                        |
| GENERAL SERVICE 1,000 TO 4,999 KW S               | kW    | 182,480                      | \$-                                    | -                                               |
| LARGE USE SERVICE CLASSIFICATION                  | kW    | 86,319                       | \$-                                    | -                                               |
| UNMETERED SCATTERED LOAD SERVIO                   | kWh   | 2,506,367                    | \$-                                    | -                                               |
| SENTINEL LIGHTING SERVICE CLASSIFI                | kW    | 81                           | \$-                                    | -                                               |
| STREET LIGHTING SERVICE CLASSIFICA                | kW    | 12,698                       | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
|                                                   |       | -                            | \$-                                    | -                                               |
| Total                                             |       |                              | -\$ 540,471                            |                                                 |

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<br>(Enter Rate Classes in cells below) | Units | kW / kWh / # of<br>Customers | Allocated Sub-<br>account 1580 CBR<br>Class B Balance | Rate Rider for Sub<br>account 1580 CBR<br>Class B | Revised Rate Rider for<br>Deferral/Variance<br>Accounts | If the rate   |
|---------------------------------------------------|-------|------------------------------|-------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------|---------------|
| RESIDENTIAL SERVICE CLASSIFICATION                | kWh   | 496,495,068                  | -\$ 40,578                                            | - 0.0000                                          | \$-                                                     | decimal pla   |
| GENERAL SERVICE LESS THAN 50 KW S                 | kWh   | 128,706,195                  | -\$ 10,519                                            | 0.0000                                            | \$-                                                     | Standby rate  |
| GENERAL SERVICE 50 TO 999 KW SERV                 | kW    | 789,974                      | -\$ 25,520                                            | 0.0027                                            | \$-                                                     | account CBR ( |
| GENERAL SERVICE 1,000 TO 4,999 KW S               | kW    | 82,182                       | -\$ 2,815                                             | <b>0.0029</b>                                     | \$-                                                     | and disposed  |
| LARGE USE SERVICE CLASSIFICATION                  | kW    | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
| UNMETERED SCATTERED LOAD SERVIO                   | kWh   | 2,506,367                    | -\$ 205                                               | <b>0.0000</b>                                     | \$ -                                                    |               |
| SENTINEL LIGHTING SERVICE CLASSIFI                | kW    | 81                           | -\$ 2                                                 | - 0.0021                                          | \$-                                                     |               |
| STREET LIGHTING SERVICE CLASSIFICA                | kW    | 12,698                       | -\$ 372                                               | - 0.0024                                          | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     |               |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     | ]             |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     | ]             |
|                                                   |       | -                            | \$-                                                   | -                                                 | \$-                                                     | ]             |
| Total                                             |       |                              | -\$ 80,011                                            |                                                   |                                                         | ]             |

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

e rider calculated rounds to zero at the fourth place in one or more rate classes (except for the re class), the entire balance in Account 1580, Sub-R Class B will be added to the Account 1580 WMS ed through the applicable general DVA rate rider.

# Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

| Rate Class<br>(Enter Rate Classes in cells below) | Units | kWh         | Allocated Global<br>Adjustment Balance | Rate Rider for<br>RSVA - Power -<br>Global Adjustment |
|---------------------------------------------------|-------|-------------|----------------------------------------|-------------------------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                | kWh   | 14,591,747  | \$-                                    | -                                                     |
| GENERAL SERVICE LESS THAN 50 KW S                 | kWh   | 19,610,270  | \$-                                    | -                                                     |
| GENERAL SERVICE 50 TO 999 KW SERV                 | kWh   | 206,530,243 | \$-                                    | -                                                     |
| GENERAL SERVICE 1,000 TO 4,999 KW S               | kWh   | 34,437,097  | \$-                                    | -                                                     |
| LARGE USE SERVICE CLASSIFICATION                  | kWh   | -           | \$-                                    | -                                                     |
| UNMETERED SCATTERED LOAD SERVIO                   | kWh   | -           | \$-                                    | -                                                     |
| SENTINEL LIGHTING SERVICE CLASSIFI                | kWh   | -           | \$-                                    | -                                                     |
| STREET LIGHTING SERVICE CLASSIFICA                | kWh   | 4,555,628   | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
|                                                   | kWh   | -           | \$-                                    | -                                                     |
| Total                                             |       |             | \$-                                    |                                                       |

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

## **Rate Rider Calculation for Group 2 Accounts**

| Rate Class<br>(Enter Rate Classes in cells below) | Units          | # of Customers | Allocated Group 2<br>Balance | Rate Rider for<br>Group 2 Accounts |
|---------------------------------------------------|----------------|----------------|------------------------------|------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                | # of Customers | 56,190         | \$-                          | \$-                                |
| GENERAL SERVICE LESS THAN 50 KW S                 | kWh            | 128,706,195    | \$-                          | \$-                                |
| GENERAL SERVICE 50 TO 999 KW SERV                 | kW             | 825,711        | \$-                          | \$-                                |
| GENERAL SERVICE 1,000 TO 4,999 KW S               | kW             | 182,480        | \$-                          | \$-                                |
| LARGE USE SERVICE CLASSIFICATION                  | kW             | 86,319         | \$-                          | \$-                                |
| UNMETERED SCATTERED LOAD SERVIO                   | kWh            | 2,506,367      | \$-                          | \$-                                |
| SENTINEL LIGHTING SERVICE CLASSIFI                | kW             | 81             | \$-                          | \$-                                |
| STREET LIGHTING SERVICE CLASSIFICA                | kW             | 12,698         | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
|                                                   |                | -              | \$-                          | \$-                                |
| Total                                             |                |                | \$-                          |                                    |

## Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months)

| Rate Class<br>(Enter Rate Classes in cells below) | Units          | # of Customers | Allocated Accounts<br>1575 and 1576<br>Balances | Rate Rider for<br>Accounts 1575<br>and 1576 |
|---------------------------------------------------|----------------|----------------|-------------------------------------------------|---------------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                | # of Customers | 56,190         | \$-                                             | -                                           |
| GENERAL SERVICE LESS THAN 50 KW S                 | kWh            | 128,706,195    | \$-                                             | -                                           |
| GENERAL SERVICE 50 TO 999 KW SERV                 | kW             | 825,711        | \$-                                             | -                                           |
| GENERAL SERVICE 1,000 TO 4,999 KW S               | kW             | 182,480        | \$-                                             | -                                           |
| LARGE USE SERVICE CLASSIFICATION                  | kW             | 86,319         | \$-                                             | -                                           |
| UNMETERED SCATTERED LOAD SERVIO                   | kWh            | 2,506,367      | \$-                                             | -                                           |
| SENTINEL LIGHTING SERVICE CLASSIFI                | kW             | 81             | \$-                                             | -                                           |
| STREET LIGHTING SERVICE CLASSIFICA                | kW             | 12,698         | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
|                                                   |                | -              | \$-                                             | -                                           |
| Total                                             |                |                | \$-                                             |                                             |

12

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

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

## **Rate Rider Calculation for Accounts 1568**

Please indicate the Rate Rider Recovery Period (in months)

| · · · · · · · · · · · · · · · · · · ·             |                |                              |                                      |                                |
|---------------------------------------------------|----------------|------------------------------|--------------------------------------|--------------------------------|
| Rate Class<br>(Enter Rate Classes in cells below) | Units          | kW / kWh / # of<br>Customers | Allocated<br>Account 1568<br>Balance | Rate Rider for<br>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 SERVIO                   | 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                        |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
|                                                   |                | -                            | \$-                                  | -                              |
| Total                                             |                |                              | \$ 159,248                           |                                |

12