

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. <u>Questions 1 to 4</u> Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate 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. <u>Questions 5 to 6</u> If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' co If the response to question 6 is yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billin if applicable, using information inputted in tabs 4 and 6. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B general DVA rate rider
		2	Complete the DVA continuity schedule.
		2a	a) For all Group 1 accounts, except Account 1595: The continuity schedule generally will open from the year the GL balance was last disposed. Start in year. For example, if in the 2020 rate application, DVA balances as at December 13, 2018 were approved 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 Schedule	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	2b	b) For all Account 1595 sub-accounts: Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2019, regardless of whether the account is eligible for disposition in the current application. The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would accumulate a balance starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). Input the amount approved for disposition in the OEB Approved Disposition column. Note that the DVA continuity schedule can currently start from 2014, if a utility has an Account 1595 with a vintage year prior to 2014, then a separate schedule should be provided starting from that vintage year. For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU. c) For all Group 2 accounts: The continuity schedule will open from the year the GL balance was last disposed. Start inputting approved for disposition, the continuity schedule will commence from 2014. Start by inputting the approved closing 2013 balances in the Adjustment column under 2014. Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility- specific 1508 sub-accounts. Input the name and the balances of the sub-account(s). Indicate whether disposition is requested for various accounts in column BU Brown whether disposition is requested for various accounts in column BU 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 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. Information in these columns are populated based on data from tab 6.
5 - Allocating Def-Var Balances	This tab allocates the DVA balances	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B will be determined after tabs 6 to 6.2a have been completed.
		6	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. 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 Consumption	This tab is to be completed if there were any Class A customers during the period the GA balance CBR Class B balance accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	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. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. 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 transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).		This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.
6.2 - CBR	This 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. 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 Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).		This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In row 20, enter the total Class B consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as calculated in tab 7.
7 - Calculation of Def- Var RR	This tab calculates all the applicable DVA rate riders.		Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly. If there are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.

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

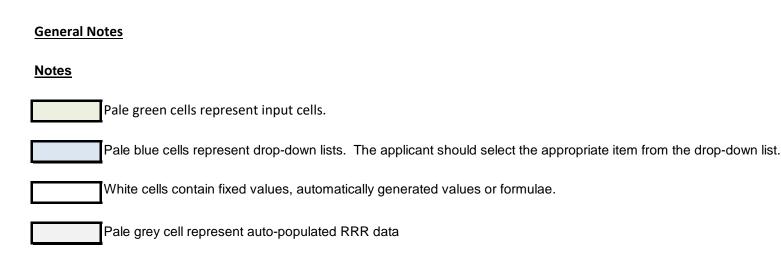
To determine whether tabs 6 and 6.2 will be generated, answer the following questions

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?



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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 Number	Opening Principal Amounts as of Jan- 1-15	Transactions Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	-	Opening Principal Amounts as of Jan- 1-16	Transactions Debit/ (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 ⁵	1580	\$0				\$0) \$0				\$0	\$0	
Variance WMS – Sub-account CBR Class A ⁵	1580											\$0	
Variance WMS – Sub-account CBR Class B ⁵	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) ⁴	1588	\$0				\$0					\$0	\$0	
RSVA - Global Adjustment ⁴	1589	\$0				\$0					\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	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) ³	1595	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0				\$0) \$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	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

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

2) 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 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.

						2015							
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-15	Transactions Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	U	Opening Principal Amounts as of Jan- 1-16	Transactions Debit/ (Credit) during 2016
³ 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 ry/refund is to be e on a final basis. listributor. f the sub-												
⁴ New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21 Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Throu 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal transactions in the General Ledger (excluding any amounts approved for disposition, which is shown the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.	ough Accounts al the n separately in												
⁵ Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is 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.												

⁶ 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 Number	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16		Fransactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17
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 ⁵	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 ⁵	1580		\$0	\$0	\$0				\$0	\$0				\$0	\$C
Variance WMS – Sub-account CBR Class B ⁵	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) ⁴	1588		-\$127,700	-\$127,700	\$0			-\$1,164	-\$1,164	-\$127,700	402,184	(127,700)		\$402,185	-\$1,164
RSVA - Global Adjustment ⁴	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) ³	1595			\$0	\$0				\$0	\$0				\$0	\$C
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	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) ³	1595			\$0	\$0				\$0	\$0				\$0	\$C
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			\$0	\$0				\$0	\$0		\$2,494,928		-\$2,494,928	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			\$0	\$0				\$0	\$0				\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	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.



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			2016										2017	
Account Descriptions Acco	I Disposition diffing	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Princip Amounts as of Ja 1-17	al Transactions(1) Debit ^{In-} (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17
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 recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final No further 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 disposi- tion disposition.	or s to be 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 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 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

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										2018					
Account Descriptions	Account Number	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Dpening Principal Amounts as of Jan- 1-18	nsactions(1) Debit Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18
Group 1 Accounts															
LV Variance Account	1550				\$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 ⁵	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 ⁵	1580				\$0	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵	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) ⁴	1588	-\$4,154	-\$2,696		-\$2,623	\$402,185	-\$567,020			-\$164,835	-\$2,623	-\$12,899			-\$15,522
RSVA - Global Adjustment ⁴	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) ³	1595				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$37,278			\$131,343	\$2,403,630				\$2,403,630	\$131,343				\$131,343
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595				\$0	\$0				\$0	\$0				\$(
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595				\$0	-\$2,494,928	\$587,297			-\$1,907,631	\$0	\$2,355			\$2,355
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595				\$0	\$0				\$0	\$0				\$(
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	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.

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.

								2018					
Account Descriptions Accound Numb	,	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan- 1-18 / (Credit) during 2018	Licoocition during	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18
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 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 Number	Opening Principal Amounts as of Jan- 1-19	Fransactions Debit / Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	31-19 Adjusted for	Closing Interest Balances as of Dec 31-19 Adjusted for Dispositions during 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 ⁵	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 ⁵	1580	\$0				\$0	\$0				\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	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) ⁴	1588	-\$164,835	-\$1,929,033			-\$2,093,868	-\$15,522	-\$13,999			-\$29,521			-\$2,093,868	-\$29,521
RSVA - Global Adjustment ⁴	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) ³	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$2,403,630				\$2,403,630	\$131,343				\$131,343			\$2,403,630	\$131,343
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	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) ³	1595	\$0				\$0	\$0				\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	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.



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.

						2019								2020	
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-19 (Credi	actions Debit / it) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	31-19 Adjusted for	Closing Interest Balances as of Dec 31-19 Adjusted for Dispositions during 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 fund is to be a final basis. outor. sub-														
New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 201 Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through A 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 sepa the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.	Accounts 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 e followed.														
RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control acc reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBI															

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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 Number	Projected Interest from Jan 1, Projected Interest 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2) disposition defined the structure of the structure of	30, 2021 on Dec	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-19	Variance RRR vs. 2019 Balance (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 ⁵	1580	-\$35,496		-\$88,137	-\$1,716,376.82		-\$1,760,131	-\$79,250
Variance WMS – Sub-account CBR Class A ⁵	1580			\$0	\$0.00		\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	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) ⁴	1588	-\$45,646		-\$75,167	\$0.00	No	-\$2,123,389	-\$0
RSVA - Global Adjustment ⁴	1589	-\$47,766		-\$129,501	\$0.00	No	-\$2,272,842	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$52,399		\$183,742	\$0.00	No	\$2,534,973	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$63,852		-\$58,797	\$0.00	No	-\$2,923,914	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			\$0	\$0.00	No		\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	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.

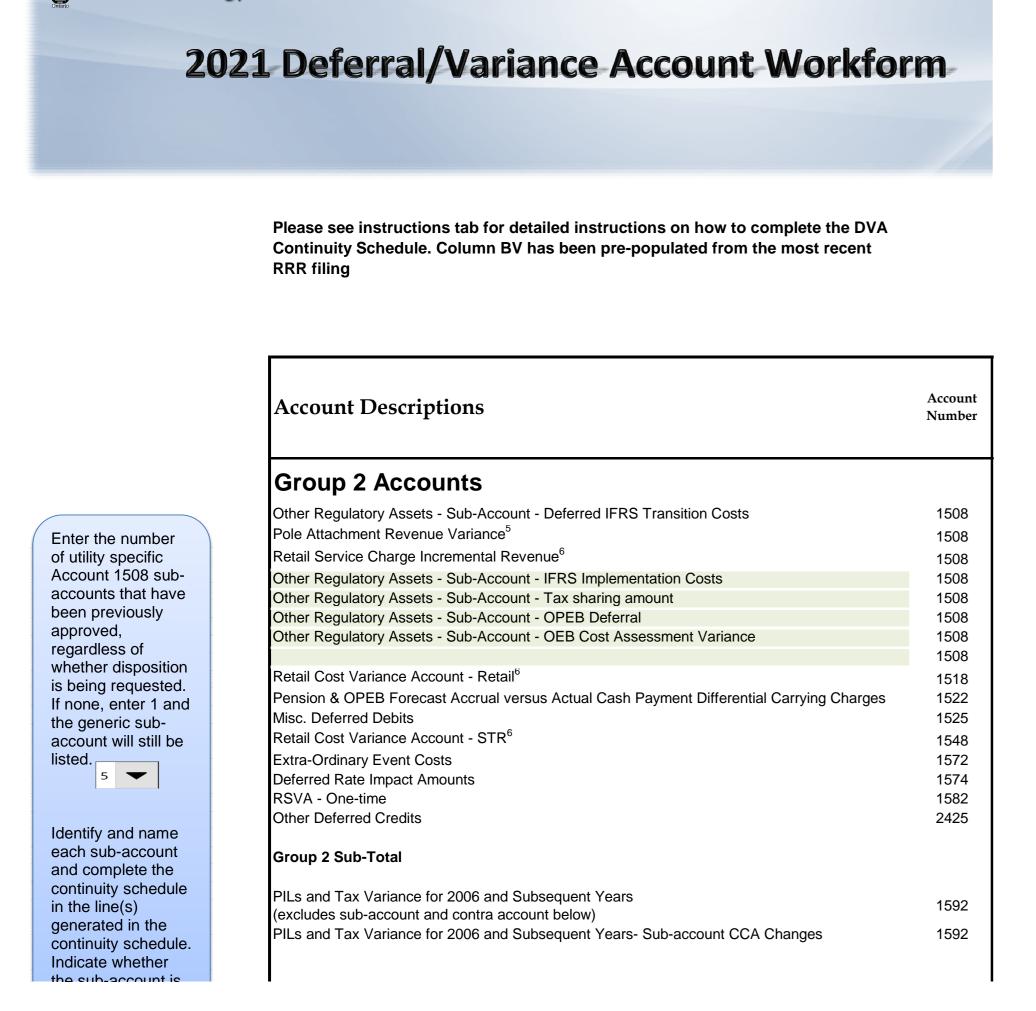
2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.

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.

	Projected Interest on Dec-31-19 Balances		2.1.7 RRR	
Account Descriptions Account Number	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)Projected Interest from January 	Accounts To Dispose Yes/No	As of Dec 31-19	Variance RRR vs. 2019 Balance (Principal + Interest)
The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor. 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 in 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 Number
LRAM Variance Account ⁴	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) ³	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.

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

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 Number	Opening Principal Amounts as of Jan- 1-14	Transactions Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(1) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(1) during 2014	Closing Interest Amounts as of Dec-31-14
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$
Pole Attachment Revenue Variance ⁵	1508					\$0					\$
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	1548					\$0					\$
Extra-Ordinary Event Costs	1572					\$0					\$
Deferred Rate Impact Amounts RSVA - One-time	1574					\$0 \$0					\$
CSVA - One-time Other Deferred Credits	1582 2425					\$0 \$0					\$ \$
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					\$

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						2014					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-14	Transactions Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(1) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(1) during 2014	Closing Interest Amounts as of Dec-31-14
LRAM Variance Account ⁴	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) ³	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 Number	Opening Principal Amounts as of Jan- 1-15	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	Closing Interest Amounts as of Dec-31-15
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$
Pole Attachment Revenue Variance ⁵	1508	\$0				\$0	\$0				\$
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	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				* ~	^				<u>م</u>
(excludes sub-account and contra account below)		\$0 \$0				\$0 \$0					\$(\$(
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				20

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						2015					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-15	Transactions Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	Closing Interest Amounts as of Dec-31-15
LRAM Variance Account ^₄	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) ³	1557					\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					

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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.

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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.

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						2016								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan- 1-17	ransactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$	0			\$0	\$0		
Pole Attachment Revenue Variance ⁵	1508	\$0				\$0	\$	0			\$0	\$0		
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	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 \$0				\$0		0			\$0 \$0	\$0 \$0		
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$	0			\$0	\$0		

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						2016								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan- 1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017
LRAM Variance Account ⁴	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) ³	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		

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			2017										2018		
Account Descriptions	Account Number	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan- 1-18	Transactions Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	\$0				\$C	\$0				\$0	\$0	
Pole Attachment Revenue Variance ⁵	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	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	

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			2017										2018		
Account Descriptions	Account Number	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan- 1-18	Transactions Debit / Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18
LRAM Variance Account ⁴	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) ³	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		

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									2019						
Account Descriptions	Account Number	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan- 1-19	ransactions Debit/ Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Principal Disposition during 2020 - instructed by OEB
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$C	\$0				\$0	\$0				\$0	
Pole Attachment Revenue Variance ⁵	1508			\$C	\$0				\$0	\$0				\$0	,
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	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			\$	\$ 0				\$ 0	A A				* ~	
(excludes sub-account and contra account below)				\$U #0	\$0 \$0				\$0 \$0					\$0 \$0	
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			\$U	\$U				\$0	\$U				\$U	

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									2019						
Account Descriptions	Account Number	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018		Opening Principal Amounts as of Jan 1-19		OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Principal Disposition during 2020 - instructed by OEB
LRAM Variance Account ^₄	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 \$0	\$0				\$0	\$0				\$0 \$0	
Smart Grid OM&A Deferral Account	1535			\$0	\$0 \$0				\$0 \$0	\$0				\$0	
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0				\$0	\$0	\$ 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) ³	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						

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		,	2020			Projected Inter	est on Dec-31-19 Bala	n 2002		2.1.7 RRR
		4	2020			riojected inter	est on Dec-31-19 Data	ances		2.1.7 KKK
Account Descriptions	Account Number	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2020	31-19 Adjusted for		Projected Interest from January 1, 2021 to April 30, 2021 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim	Accounts to Dispose 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 ⁵	1508		\$0	\$0			\$0	\$0.00	D	
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	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		

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		, ,	2020			Projected Intere	est on Dec-31-19 Ba	alances		2.1.7 RRR
Account Descriptions	Account Number	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2020	Balances as of Dec 31-19 Adjusted for	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	1, 2021 to April 30, 2021 on Dec	Total Interest	Total Claim	Accounts to Dispose Yes/No	As of Dec 31-19
LRAM Variance Account ⁴	1568		\$144,976	\$11,111	\$3,160		\$14,271	\$159,247.40		\$C
			4 , 6 . 6	. ,	¢0,100		• • • , - • •	····		
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) ³	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 Number	Variance RRR vs. 2019 Balance (Principal + Interest)
Group 2 Accounts		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0
Pole Attachment Revenue Variance ⁵	1508	\$0
Retail Service Charge Incremental Revenue ⁶	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 ⁶	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 ⁶	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

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

Account Descriptions	Account Number	Variance RRR vs. 2019 Balance (Principal + Interest)
LRAM Variance Account ⁴	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) ³	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 Number	Variance RRR vs. 2019 Balance (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 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 applicable)	
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered <mark>kWh</mark>	Total Metered <mark>kW</mark>	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴	Distribution Revenue	Metered <mark>kWh</mark> for Wholesale Market Participants (WMP)	Metered <mark>kW</mark> for Wholesale Market Participants (WMP)	Total Metered <mark>kWh</mark> <u>less</u> WMP consumption <i>(if applicable)</i>	Total Metered <mark>kW</mark> <u>less</u> WMP consumption <i>(if applicable)</i>	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers		1568 L Variance Class Alle <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	
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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 \$	 ز

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

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

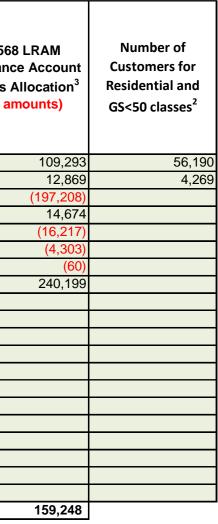
³ Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

⁴ If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance. If this is the case, this must be noted in the evidence and the proposed allocation methodology must be explained.





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159,247



	Amounts fro Sheet 2	m Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	LARGE USE SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	SENTINEL LIGHTING 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 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) 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 Accounting Changes Under CGAAP Balance + Return Component	1575 0 1576 0	kWh kWh	0	0 0	0	0	0	0	0

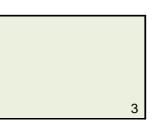
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2021 Deferral/Variance Account Workform

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 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 2016 - kw
2016 - kwh 2016 - kw
2016 - kwh 2016 - kw
2016 - kwh 2016 - kw

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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 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) for Transition Customers During the Period When They Were Class B Customers	Transition Customers During the	for Transition Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017		Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal 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%	\$ -	



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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 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 (kWh) for Transition Customers During the Period When They	(kWh) for Transition Customers		Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal	Revised Monthly Payment
Customer 1	6,446,335	-	2,158,883	4,287,452	19.78%	-\$ 181	-\$ 15	5 \$ -
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 \$ -
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 \$ -



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

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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%	
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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

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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 (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL SERVICE CLASSIFICATION	kWh	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
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
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		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
Total			-\$ 1,492,588	

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL 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	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
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		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
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 (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	Rate Rider for Sub account 1580 CBR Class B	Revised Rate Rider for Deferral/Variance Accounts	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	0.0029	\$-	and disposed
LARGE USE SERVICE CLASSIFICATION	kW	-	\$-	-	\$-	
UNMETERED SCATTERED LOAD SERVIO	kWh	2,506,367	-\$ 205	0.0000	\$ -	
SENTINEL LIGHTING SERVICE CLASSIFI	kW	81	-\$ 2	- 0.0021	\$-	
STREET LIGHTING SERVICE CLASSIFICA	kW	12,698	-\$ 372	- 0.0024	\$-	
		-	\$-	-	\$-	
		-	\$-	-	\$-	
		-	\$-	-	\$-	
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		-	\$-	-	\$-]
		-	\$-	-	\$-]
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 (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - 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 (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for 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 (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	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			\$-	

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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)

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Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	56,190	\$ 109,293	0.1621
GENERAL SERVICE LESS THAN 50 KW S	kWh	128,706,195	\$ 12,869	0.0001
GENERAL SERVICE 50 TO 999 KW SERV	kW	825,711	-\$ 197,208	- 0.2388
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	182,480	\$ 14,674	0.0804
LARGE USE SERVICE CLASSIFICATION	kW	86,319	-\$ 16,217	- 0.1879
UNMETERED SCATTERED LOAD 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	

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