

EXHIBIT 9:

DEFERRAL AND

VARIANCE ACCOUNTS

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2.9 EXHIBIT 9: DEFERRAL AND VARIANCE ACCOUNTS

2.9.1 Deferral and Variance Accounts

ERHDC has included in this Cost of Service (“COS”) Application, a request for approval for disposition of Group 1 and Group 2 Deferral and Variance Account (“DVAs”) balances as at December 31, 2019 and the forecasted interest through April 30, 2021. ERHDC has followed the Board’s guidance in the *Accounting Procedures Handbook and FAQ’s* (“APH”) for recording amounts in the deferral and variance accounts. Such guidance also includes the Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (“EDDVAR Report”).

Table 9-1 contains descriptions of all the outstanding DVAs. ERHDC confirms that it has used the DVAs in the same manner described in the APH. The account balance in Table 9-1 reconciles with the trial balance reported through the Electricity Reporting and Record-keeping Requirements and ERHDC’s Audited Financial Statements with the exception of accounts 1588, 1589 and 1568.

A clerical error was spotted in 2015 that has resulted in a net adjustment of -\$258,839 in account 1588 and \$258,839 in account 1589. Subject to this correction, ERHDC has complied with the OEB guidance of February 21, 2019 on the accounting for accounts 1588 and 1589.

ERHDC has not made an entry for LRAMVA in account 1568. ERHDC plans to make this entry prior to disposition if approved by the OEB. All details of LRAMVA amounts are provided in the live excel version “Espanola Regional Hydro Distribution LRAMVA 2021”.

ERHDC has provided a continuity schedule of the Group 1 and Group 2 DVAs in the live Excel format model named “ERHDC_2021_DVA_Continuity_Schedule_CoS_20201231” (“EDDVAR model”) and at Appendix 9-A.

The forecasted interest on December 31, 2019 DVA balances is calculated using the Board’s prescribed rate of 2.18% for the period of January 1, 2020 to June 30, 2020 and 0.57% thereafter until April 30, 2021. The interest rates by quarter for each year are provided in Table 9-4 in this

1 Exhibit. The DVA account balances as of December 31, 2019 match the 2019 year end audited
2 financial statements.

3 A breakdown of energy sales and cost of power expense balances, as reported in the Audited
4 Financial Statements by ERHDC, is provided in Table 9-2.

5 ERHDC confirms that it does not use account 1518 and 1548 RCVA accounts. Therefore, there
6 are no account balances within these accounts.

7 ERHDC will continue or discontinue using the Group 2 accounts on a go-forward basis as outlined
8 in Table 9-7 in this Exhibit.

9 ERHDC has accepted the allocators as indicated in the EDDVAR Report.

10 ERHDC is not requesting any new accounts or sub-accounts in this COS application. ERHDC
11 will follow OEB Guidelines for Account 1509 – Impacts Arising from the COVID-19 Emergency,
12 and the related three sub-accounts.¹

13 ERHDC confirms that the IESO Global Adjustment Charge is pro-rated into the Regulated Price
14 Plan (“RPP”) and Non-RPP portions.

15 **2.9.1.1 Account Balances**

16 Table 9-1 contains account balances from the ERHDC Audited Financial Statements as at
17 December 31, 2019 and agrees to the 2019 year end balances for Reporting and Record Keeping
18 Requirement (“RRR”) filing E2.1.7 Trial Balance as filed April 30, 2020 with the Board. The only
19 small variance is in account 1592 – PILs and Tax Variance for 2006 and Subsequent Years – Sub-
20 account CCA Charges. The 2019 carrying charges in the amount of \$18.98 were not recorded.
21 This resulted in the variance you see in 3. Appendix A of the
22 “ERHDC_2021_DVA_Continuity_Schedule_Cos_20201231”.

¹ EB-2020-0133

ERHDC has used the DVAs in the same manner described in the APH.

No adjustments were made to DVA balances previously approved by the OEB on a final basis.

Table 9 - 1: December 31, 2019 Audited Balances – DVAs

Account Description	USoA #	Total Principal (Dec 31, 2019)	Total Interest (Dec 31, 2019)	Total Principal & Interest (Dec 31, 2019)	2.1.7 RRR Balances (Dec, 31, 2019)	Variance
Group 1 Accounts:						
LV Variance Account	1550	(\$205,515)	(\$10,121)	(\$215,637)	(\$215,637)	\$0
Smart Metering Entity Charge Variance Account	1551	(\$5,177)	(\$266)	(\$5,443)	(\$5,443)	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	(\$77,310)	(\$9,377)	(\$86,687)	(\$86,687)	\$0
RSVA - Retail Transmission Network Charge	1584	\$14,049	(\$2,924)	\$11,125	\$11,125	\$0
RSVA - Retail Transmission Connection Charge	1586	\$878,323	\$35,457	\$913,780	\$913,780	\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$115,134	(\$30,484)	\$84,649	\$361,504	(\$276,854)
RSVA - Global Adjustment	1589	\$50,628	\$5,117	\$55,745	(\$221,110)	\$276,854
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$78,757	(\$35,604)	\$43,153	\$43,154	(\$1)
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$7,251	(\$8,903)	(\$1,652)	(\$1,652)	\$0
Subtotal - Group 1 Accounts		\$856,138	(\$57,105)	\$799,033	\$799,034	(\$1)
Group 2 Accounts:						
Pole Attachment Revenue Variance ⁵	1508	(\$43,697)	(\$228)	(\$43,925)	(\$43,925)	\$0
Retail Service Charge Incremental Revenue ⁶	1508	\$0	\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0	\$0	\$0	\$0	\$0
Sub-Account Incremental Capital Expenditures	1508	\$1,949,235	\$150,677	\$2,099,912	\$2,099,912	\$0
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508	(\$867,142)	(\$40,683)	(\$907,825)	(\$907,825)	\$0
Sub-Account Depreciation Expense	1508	\$240,507	\$0	\$240,507	\$240,507	\$0
Sub-Account Accumulated Depreciation	1508	(\$240,507)	\$0	(\$240,507)	(\$240,507)	\$0
Subtotal - Group 2 Accounts		\$1,038,396	\$109,766	\$1,148,162	\$1,148,162	\$0
Other Accounts:						
PILs and Tax Variance for 2006 and Subsequent Years	1592	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	(\$4,455)	(\$19)	(\$4,474)	(\$4,455)	(\$19)
LRAM Variance Account ⁴	1568	\$0	\$0	\$0	\$0	\$0
Subtotal - Other Accounts		(\$4,455)	(\$19)	(\$4,474)	(\$4,455)	(\$19)
Total		\$1,890,079	\$52,642	\$1,942,721	\$1,942,741	(\$20)

2.9.1.2 Energy Sales and Cost of Power

The sale of energy is a flow through revenue and the cost of power is a flow through expense.

Energy sales and the cost of power expense by component are presented in Table 9-2 as reported in the Audited Financial Statements and the USoA within the RRR filing 2.1.7. ERHDC has no profit or loss resulting from the flow through of energy revenues and expenses.

Table 9 - 2: Energy Revenue and Cost of Power Expenses

Account Description	USoA #	2015 Actual	2016 Actual	2017 Actual	2018 Bridge	2019 Actual
ENERGY REVENUE:						
Residential Energy Sales	4006	(4,121,487)	(4,645,765)	(4,143,873)	(3,616,353)	(4,051,045)
Street Lighting Energy Sales	4025	(26,541)	(30,816)	(27,948)	(21,781)	(24,202)
Sentinel Energy Sales	4030	(3,111)	(3,533)	(3,175)	(2,632)	(2,893)
General Energy Sales	4035	(1,710,685)	(1,794,595)	(1,640,161)	(1,505,420)	(1,596,712)
Energy Sales for Resale	4055	(360,713)	(222,918)	(219,410)	(300,582)	(238,100)
Wholesale Market Service Charges	4062	(347,390)	(362,810)	(308,357)	(238,509)	(239,128)
Network	4066	(381,944)	(364,654)	(355,572)	(365,866)	(371,039)
Connection	4068	(237,612)	(227,047)	(221,395)	(230,209)	(231,372)
Low Voltage	4075	(193,216)	(163,438)	(161,689)	(183,647)	(163,020)
Smart Meter Entity Charge	4076	(30,865)	(30,812)	(30,793)	(22,194)	(21,991)
TOTAL ENERGY REVENUE		(7,413,566)	(7,846,388)	(7,112,372)	(6,487,192)	(6,939,503)
COST OF POWER EXPENSES:						
Power Purchased	4705	6,222,538	6,697,627	6,034,566	5,446,768	5,885,077
Global Adjustment	4707	-	-	-	-	-
Wholesale Market Service	4708	347,390	362,810	308,357	238,509	238,124
Cost of Power Adjustments	4710	-	-	355,572	-	31,190
Network	4714	381,944	364,654	-	365,866	370,021
Connction	4716	237,612	227,047	221,395	230,209	230,652
Other Expenses	4720	-	-	-	-	-
Rural Rate Assitance Expense	4730	-	-	-	-	-
Low Voltage	4750	193,216	163,438	161,689	183,647	162,448
Smart Meter Entity Charge Total	4751	30,865	30,812	30,793	22,194	21,990
TOTAL COST OF POWER EXPENSES		7,413,566	7,846,388	7,112,372	6,487,192	6,939,503
NET INCOME		-	-	-	(0)	(0)

2.9.1.3 Interest Rates Applied

ERHDC has used the Board's prescribed interest rates when calculating carrying charges on the DVA balances. Table 9-3 below shows the Board's prescribed interest rates starting from 2017 Q1 onward. Interest is calculated based on the opening monthly principle balances.

In accordance with the filing requirements, the most recent posted interest rate (0.57% for Q4 of 2020) has been used to forecast carrying charges to April 30, 2021. The interest component for DVA balances is included in the principal balance for each account.

Table 9 - 3: Interest Rates Applied to Deferral and Variance Accounts

Period	Interest Rate
Q1 2017	1.10%
Q2 2017	1.10%
Q3 2017	1.50%
Q4 2017	1.50%
Q1 2018	1.50%
Q2 2018	1.89%
Q3 2018	1.89%
Q4 2018	2.17%
Q1 2019	2.45%
Q2 2019	2.18%
Q3 2019	2.18%
Q4 2019	2.18%
Q1 2020	2.18%
Q2 2020	2.18%
Q3 2020	0.57%
Q4 2020	0.57%
Q1 2021	0.57%
Q2 2021	0.57%

2.9.1.4 Proposed Disposition

ERHDC is requesting a net disposition of \$1,053,340 to be collected from customers, based on the 2019 year end balances plus interest from January 1, 2020 to April 30, 2021 as outlined in Table 9-4 below. Details of each account disposition request are discussed in detail in the evidence that follows.

Table 9 - 4: Proposed Disposition

Account Description	USoA #	Total Principal & Interest (Dec 31, 2019)	2020 Adjustment	Interest to April 30, 2021	Total Claim
Group 1 Accounts:					
LV Variance Account	1550	(\$215,637)	\$0	(\$3,997)	(\$219,634)
Smart Metering Entity Charge Variance Account	1551	(\$5,443)	\$0	(\$79)	(\$5,522)
RSVA - Wholesale Market Service Charge ⁵	1580	(\$86,687)	\$0	(\$1,173)	(\$87,860)
RSVA - Retail Transmission Network Charge	1584	\$11,125	\$0	\$273	\$11,398
RSVA - Retail Transmission Connection Charge	1586	\$913,780	\$0	\$17,083	\$930,863
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$84,649	\$0	\$3,223	\$87,872
RSVA - Global Adjustment	1589	\$55,745	\$0	\$1	\$55,746
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$43,153	\$0	\$1,532	\$44,685
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	(\$1,652)	\$0	\$141	(\$1,511)
Subtotal - Group 1 Accounts		\$799,033	\$0	\$17,004	\$816,037
Group 2 Accounts:					
Pole Attachment Revenue Variance ⁵	1508	(\$43,925)	(\$41,925)	(\$1,365)	(\$87,215)
Subtotal - Group 2 Accounts		(\$43,925)	(\$41,925)	(\$1,365)	(\$87,215)
Other Accounts:					
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	(\$4,474)	0	(\$279)	(\$4,753)
LRAM Variance Account ⁴	1568	\$314,188	0	\$15,082	\$329,270
Subtotal - Other Accounts		\$309,714	\$0	\$14,803	\$324,517
Total		\$1,064,822	(\$41,925)	\$30,443	\$1,053,340

2.9.2 GROUP 1 ACCOUNT ANALYSIS

ERHDC last disposed of Group 1 account balances in its 2015 IRM Rate Application (EB-2014-0071). ERHDC has entered the Continuity data into Tab 2 of the EDDVAR Model from January 1, 2014 onwards.

The following sections provide details of the Group 1 accounts utilized by ERHDC and the respective disposition requests.

2.9.2.1 Account 1550: Low Voltage Variance Account

This account is to be used to record the difference between the amount charged by Hydro One for low voltage services and the amount billed to customers based on ERHDC's low voltage rate. ERHDC uses the accrual method. The Board prescribed interest rate is used to calculate the carrying charges.

ERHDC requests disposition of Account 1550 for the amount of \$219,633.95 (including interest to April 30, 2021) to be refunded to customers.

2.9.2.2 Account 1551: Smart Metering Entity Charge Variance Account

This account is used to record the difference between the Smart Meter Entity amounts billed to ERHDC customers and the charges paid to the IESO (through Hydro One). ERHDC uses the accrual method. The Board prescribed interest rate is used to calculate the carrying charges.

ERHDC requests disposition of Account 1551 for the amount of \$5,521.77 (including interest to April 30, 2021) to be refunded to customers.

2.9.2.3 Account 1580: RSVA - Wholesale Market Service Charge

This account is used to record the difference between the amounts charged by the IESO for wholesale market services and the amount billed to ERHDC customers using the Board Approved rates. ERHDC uses the accrual method. The Board prescribed interest rate is used to calculate the carrying charges.

ERHDC requests disposition of Account 1580 for the amount of \$87,860.25 (including interest to April 30, 2021) to be refunded from customers.

2.9.2.4 Account 1584: RSVA - Retail Transmission Network Charge

This account is used to record the net of the amount charged by the IESO, based on the settlement invoice for transmission network services, and the amount billed to customers using the Board-approved Retail Transmission Rate for network services. ERHDC uses the accrual method. The Board prescribed interest rate is used to calculate the carrying charges.

ERHDC requests disposition of Account 1584 for the amount of \$11,397.97 (including interest to April 30, 2021) to be collected from customers.

2.9.2.5 Account 1586: RSVA – Retail Transmission Connection Charge

This account is used to record the net of the amount charged by the IESO, based on the settlement invoice for transmission connection services, and the amount billed to customers using the Board-approved Retail Transmission Rate for connection services. ERHDC uses the accrual method. The Board prescribed interest rate is used to calculate the carrying charges.

ERHDC requests disposition of Account 1586 for the amount of \$930,863.26 (including interest to April 30, 2021) to be collected from customers.

2.9.2.6 Account 1588: RSVA - Power (excluding Global Adjustment)

This account is used to recover the net difference between the energy amount billed to customers and the energy charged to ERHDC using the settlement invoice from the IESO. ERHDC uses the accrual method. The Board prescribed interest rates is used to calculate the carrying charges.

ERHDC requests disposition of Account 1588 for the amount of \$87,872.38 (including interest to April 30, 2021) to be collected from customers.

2.9.2.7 Account 1589: RSVA - Global Adjustment

This account is used to recover the net difference between the provincial benefit amount billed to non-RPP customers and the GA adjustment charge to ERHDC using the settlement invoice from the IESO. ERHDC uses the accrual method.

The Board prescribed interest rates are used to calculate the carrying charges.

ERHDC requests disposition of Account 1589 for the amount of \$55,745.61 (including interest to April 30, 2021) to be collected from non-RPP customers.

2.9.2.8 Account 1595: Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)

This account includes the regulatory asset or liability balances authorized by the Board for recovery in rates or payments/credits made to customers. Separate sub-accounts are maintained for expenses, interest, and recovery amounts for each Board-approved recovery.

The amount requested for disposition below relates to residual balances from rate riders that concluded in 2012 and 2014. The amount in account 1595 relates to amounts that should be refunded to customers.

ERHDC uses the accrual method on this account and the Board prescribed interest rates is used to calculate the carrying charges.

ERHDC requests disposition of Account 1595 (2012), in the amount of \$21,693.75 and Account 1595 (2014) in the amount of \$21,460. The total including interest to April 30, 2021 is \$44,685 which is to be collected from customers.

2.9.2.9 Account 1595: Disposition and Recovery/Refund of Regulatory Balances (2015)

This account includes the regulatory asset or liability balances authorized by the Board for recovery in rates or payments/credits made to customers. Separate sub-accounts are maintained for expenses, interest, and recovery amounts for each Board-approved recovery.

1 The amount requested for disposition below relates to residual balances from rate riders that
2 concluded in 2015. The amount in account 1595 relates to amounts that should be refunded to
3 customers.

4 ERHDC uses the accrual method on this account and the Board prescribed interest rates is used to
5 calculate the carrying charges.

6 ERHDC requests disposition of Account 1595 (2015) for \$1,510.70 (including interest to April
7 30, 2021) to be refunded to customers.

8 **2.9.3 GROUP 2 AND OTHER ACCOUNT ANALYSIS**

9 The total disposition amount for the Group 2 and other accounts is \$324,516.84 show in Table 9-
10 4 above. The following sections provide details of the Group 2 and Other accounts utilized by
11 ERHDC and the respective disposition requests.

12 **2.9.3.1 Account 1508: Pole Attachment Revenue Variance**

13 This account is used to record the excess incremental revenues received from carriers for the new
14 pole attachment charge in accordance with Accounting Guidance on Wireline Pole Attachment
15 Charges.

16 The Board prescribed interest rates are used to calculate the carrying charges.

17 ERHDC had an ending balance as at December 31, 2019 of -\$43,925 which is to be a refund to
18 customers. ERHDC has calculated a projected amount for 2020 based on the updated Wireline
19 Pole Attachment Charge issued by the Board. This calculation is provided in Table 9-5.

Table 9 - 5: 2020 Projected Wireline Pole Attachment Charge

	2020
4210 Actual	\$42,303.26
Actual Charge (as per OEB guidance)	\$ 44.50
Approved Charge (as per last COS)	\$ 22.35
number of connections	1,893
4210 Projection	\$84,227.96
Variance	-\$41,924.70

ERHDC requests disposition of account 1508 in the amount of \$87,214.59 (including interest to April 30, 2021) to be refunded to customers.

2.9.3.2 Account 1592: PILs and Tax Variance for 2006 and Subsequent Years- sub-account CCA Charges

On July 25, 2019 the OEB released their Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance. Bill C-97 includes an Accelerated Investment Incentive which affects ERHDC's CCA calculations for 2018, and 2019. Any variances in revenue requirement as a result of Bill C-97 will be captured in Account 1592 Sub-account CCA Changes. ERHDC has provided calculations of its Accelerated Investment Incentive in Table 9-6 below.

Table 9 - 6: Account 1592 Sub-Account CCA Changes

	2018	2019	Total
Enhanced CCA Claimed	\$434,091.00	\$359,093.00	\$793,184.00
CCA otherwise calculated (non-enhanced)	\$432,527.00	\$325,140.00	\$757,667.00
Enhanced CCA Claimed	\$ 1,564.00	\$ 33,953.00	\$ 35,517.00
Tax Rate	13.5%	12.5%	
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	<u>-\$ 211.14</u>	<u>-\$ 4,244.13</u>	<u>-\$ 4,455.27</u>

The Board prescribed interest rates are used to calculate the carrying charges.

ERHDC requests disposition of account 1592 PILs and Tax Variance for 2006 and Subsequent Years- sub-account CCA Charges in the amount of \$4,753 (including interest to April 30, 2021) to be refunded to customers.

2.9.3.3 Account 1568: LRAM Variance Account

This account includes the lost revenue adjustment mechanism (“LRAM”) variances in relation to the conservation and demand management (“CDM”) programs or activities undertaken by ERHDC in accordance with Board prescribed requirements. The details of this claim are outlined in the LRAMVA Work form. ERHDC has not made any accounting entries in regards to LRAMVA amounts provided within the LRAMVA Model. For a detailed breakdown of the calculation of LRAMVA amounts, refer to the report provided in Exhibit 4 Appendix 4-K. ERHDC requests disposition of Account 1568 for the amount of \$329,270 (including interest to April 30, 2021) to be collected from customers.

2.9.4 GROUP 2 ACCOUNTS – TO BE CONTINUED AND DISCONTINUED ON A GO-FORWARD BASIS

Table 9-7 below lists all Group 2 accounts which ERHDC will continue and discontinue on a going-forward basis.

Explanations for those accounts that will be discontinued are provided in Table 9-7.

Table 9 - 7: Group 2 Accounts - Continue & Discontinue

Account Description	USoA #	Continue / Discontinue	Explanation
Group 2 and Other Accounts - Discontinue:			
Sub-Account Incremental Capital Expenditures	1508	Discontinue	Balance of account included in rate base
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508	Discontinue	Balance of account included in rate base
Sub-Account Depreciation Expense	1508	Discontinue	Balance of account included in rate base
Sub-Account Accumulated Depreciation	1508	Discontinue	Balance of account included in rate base
Pole Attachment Revenue Variance	1508	Discontinue	Final residual balance to be disposed during COS rate application

Pursuant to the OEB’s Accounting Guidance on Wireline Pole Attachment Charges dated July 20, 2018, “Once an LDC has had the new pole attachment charge incorporated in a cost-based rate

application, the variance account will no longer be required and must be closed after disposition of the last of the amounts that have been tracked.”²

2.9.5 CALCULATION OF RATE RIDERS

For the calculation of proposed rate riders, ERHDC has utilized the billing determinants arising from the 2021 Load Forecast, as presented in Table 9-8 below. For more details regarding the 2021 Load Forecast and billing determinants please see Exhibit 3.

Table 9 - 8: Total Billing Determinants

Rate Class	Customer Numbers	kWh	kW
Residential	2,910	32,603,903	-
General Service < 50 kW	369	10,184,499	-
General Service 50 to 4,999 kW	30	15,474,658	38,654
Unmetered Scattered Load	21	114,804	
Street Lighting	799	227,795	660
Sentinel Lighting	25	24,257	67
Total	4,154	58,629,917	39,381

2.9.5.1 Disposition of Global Adjustment Variance

In accordance with the Board’s Filing Requirements it is stated that:

“... distributors must establish separate rate riders to recover the balances in the RSVAs from Market Participants (“MPs”) who must not be allocated the RSVA account balances related to charges for which the MPs settle directly with the IESO”; and

“Distributors who serve Class A customers per O. Reg 429/04 (i.e. customers greater than 5 MW) must propose an appropriate allocation for the recovery of the global adjustment variance balance based on their settlement process with the IESO.”

² Ontario Energy Board – Accounting Guidance on Wireline Pole Attachment Charges dated July 20, 2018, pg. 3.

As of December 31, 2019, the ERHDC customer's affected by these requirements is described as follows:

- No market participants settle directly with the IESO, therefore, no separate rate riders to recover RSVAs is required, and
- ERHDC has no customers classified as a Class A customer.

For Class B Non-RPP customers, ERHDC settles GA based on the First Estimate GA rate.

GA Analysis Workform

The GA Analysis Workform is attached as Appendix 9-B to this exhibit. Upon completing the GA Analysis workform ERHDC noticed a clerical error in the calculation of the variance for 2015. This has resulted in an adjustment to 1589 in the amount of \$258,839.

Each year ERHDC has a small variance between the GA 1st estimate and the actual charges to GA customer. This is due to pro-rating limitation in the billing system on months at that are less than 30 days. (i.e. February 28 days). Therefore ERHDC has not made an adjustment on the DVA continuity schedule for these amounts. A summary is provided in Table 9-9 below.

Table 9 - 9: GA Analysis Workform Summary

	Billing Limitation Adjustment	Principal Adjustment on DVA Continuity Schedule	Clerical Error	Principal Adjustment on DVA Continuity Schedule
2014	\$16,679	No		
2015	-\$57,124	No	\$258,839	yes
2016	\$9,715	No		
2017	\$39,721	No		
2018	\$9,424	No		
2019	\$10,628	No		

To develop the 2021 Non-RPP billing determinants to be applied to calculate the proposed GA rate riders, ERHDC calculated the relationship by rate class of the Non-RPP results as a percentage of the total by rate class for each the kWh consumption based on the February 2020 2.1.2 reports

which provided the percentage of customers on RPP per rate class. ERHDC then applied the rate class specific percentage to the 2021 Load Forecast results presented in Table 9-10.

Table 9 - 10: Billing Determinants for GA Rate Rider

Rate Class	2019 % Non RPP	2021 kWh Non-RPP
Residential	2.1%	697,574
General Service < 50 kW	10.5%	1,072,757
General Service 50 to 4,999 kW	78.6%	12,164,716
Sentinel Lighting	4.0%	970
Street Lighting	100.0%	224,919
Unmetered Scattered Load	9.5%	10,970
Total		14,171,904

The billing determinants used to develop the various rate riders are presented in Table 9-11 below.

Table 9 - 11: 2021 Detailed Load Forecast Billing Determinants for Disposition Calculations

Rate Class	Customer Numbers	kWh	kW	2021 kWh Non-RPP less Class A
Residential	2,910	32,639,692	-	697,574
General Service < 50 kW	369	10,191,190	-	1,072,757
General Service 50 to 4,999 kW	30	15,482,365	38,559	12,164,716
Sentinel Lighting	25	24,258	67	970
Street Lighting	799	224,919	660	224,919
Unmetered Scattered Load	21	115,182	-	10,970
Total	4,154	58,677,605	39,286	14,171,904

2.9.5.2 Proposed Rate Riders

Consistent with the EDDVAR model provided by the Board, ERHDC has calculated the following rate riders:

- Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.)
- Rate Rider Calculation for RSVA - Power - Global Adjustment
- Rate Rider Calculation for Group 2 Accounts
- Rate Rider Calculation for Account 1568

Each calculation and results will be discussed in the sections below.

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

ERHDC is utilizing the billing determinants and resulting allocators arising from the 2021 Load forecast. This is shown in tale 9-12 below.

Table 9 - 12: Allocators for Rate Rider Calculations

Rate Class	Units	# of Customers	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴	Distribution Revenue
RESIDENTIAL	kWh	2,910	32,639,692		697,574		1,046,199
GS<50	kWh	369	10,191,190		1,072,757		322,632
GS>50	kW	30	15,482,365	38,559	12,164,716	30,296	217,041
USL	kWh	21	115,182		10,970		4,898
STREET LIGHT	kW	799	224,919	660	224,919	660	35,633
SENTINNEL LIGHT	kWh	25	24,258	67	970	3	1,805
Total		4,154	58,677,605	39,286	14,171,904	30,959	582,009

This table was used to allocate the amounts for rate rider calculation using the following units of calculation for each individual account.

- Account 1550 – allocated based on kWh
- Account 1551 – allocated based on number of customers in the Residential and General Service <50kWh
- Account 1580 - allocated based on kWh
- Account 1584 - allocated based on kWh

- Account 1586 - allocated based on kWh
- Account 1588 - allocated based on kWh
- Account 1595 – allocated based on the recovery share as established when rate riders were implemented

Table 9-13 below outlines the rate rider calculation for Group 1 deferral/variance account balances:

Table 9 - 13: Rate Rider Calculation for Group 1 Deferral /Variance Account Balances
(excluding Global Adj.)

Rate Class	Units		Allocated Balance (excluding 1589)	Rate Rider for Deferral/ Variance Accounts
Residential	kWh	32,603,903	\$427,604	0.0026
General Service < 50 kW	kWh	10,184,499	\$135,506	0.0027
General Service 50 to 4,999 kW	kW	38,654	\$191,920	0.9930
Sentinel Lighting	kW	67	\$325	0.9689
Street Lighting	kW	660	\$3,299	0.9991
Unmetered Scattered Load	kWh	114,804	\$1,638	0.0029
Total			\$760,292	

ERHDC is proposing the collection of Group 1 accounts over a period of 5 years to balance the impact it has on customers. Upon approval from OEB, ERHDC will dispose of the amounts into account 1595. Since the collection of Group 1 accounts is over 5 years, ERHDC will calculate carrying charges on the monthly balances.

2.9.5.4 Rate Rider Calculation for RSVA - Power - Global Adjustment

- Account 1589 – allocated based on kWh in Table 9-13

Table 9-14 below outlines the rate rider calculation for RVSA – Power – Global Adjustment:

Table 9 - 14: Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class	Units		Account 1589	Rate Rider for Deferral/ Variance Accounts
Residential	kWh	697,574	\$2,744	0.0039
General Service < 50 kW	kWh	1,072,757	\$4,220	0.0039
General Service 50 to 4,999 kW	kWh	12,164,716	\$47,850	0.0039
Sentinel Lighting	kWh	970	\$4	0.0039
Street Lighting	kWh	224,919	\$885	0.0039
Unmetered Scattered Load	kWh	10,970	\$43	0.0039
Total			\$55,746	

ERHDC is proposing the collecting of RSVA – Power – Global adjustment over 1 year.

2.9.5.5 Rate Rider Calculation for Group 2 and Other Deferral / Variance Accounts Balances

- Account 1508 – Pole Attachment Revenue Variance
- Account 1592 – PILs and Tax Variance for 2006 and Subsequent Years – Sub-account CCA Changes

Table 9-15 below outlines the rate rider calculation for Group 2 and other deferral/variance account balances:

Table 9 - 15: Rate Rider Calculation for Group 2 and Other Deferral / Variance Account Balances

Rate Class	Units		Allocated Balance	Rate Rider for Deferral/ Variance Accounts
Residential	Customers	2,910	(\$58,683)	(1.68)
General Service < 50 kW	kWh	10,191,190	(\$18,107)	(0.0018)
General Service 50 to 4,999 kW	kW	38,559	(\$12,880)	(0.3340)
Sentinel Lighting	kW	67	(\$99)	(1.4639)
Street Lighting	kW	660	(\$1,927)	(2.9195)
Unmetered Scattered Load	kWh	115,182	(\$272)	(0.0024)
Total			(\$91,968)	

ERHDC is proposing the collecting of Group 2 and Other Deferral/Variance account balances over 1 year to balance the impact of rates on customers

2.9.5.6 Rate Rider Calculation for Account 1568

- Account 1568 – allocated based on results from LRAMVA Work form

Table 9-16 below outlines the rate rider calculation for LRAMVA:

Table 9 - 16: Rate Rider Calculation for LRAMVA

Rate Class	Units		Account 1568	Rate Rider for Deferral/ Variance Accounts
Residential	kWh	32,639,692	\$97,185	0.0006
General Service < 50 kW	kWh	10,191,190	\$77,019	0.0015
General Service 50 to 4,999 kW	kW	38,559	\$48,073	0.2493
Sentinel Lighting	kW	67	(\$180)	(0.5328)
Street Lighting	kW	660	\$107,503	32.5767
Unmetered Scattered Load	kWh	115,182	(\$332)	(0.0006)
Total			\$329,270	

ERHDC is proposing the collection of LRAMVA rate rider over a period of 5 years to balance the impact it has on customers.

2.9.6 IESO SETTLEMENT PROCESS

(a) Global Adjustment

On a monthly basis, ERHDC, as an embedded distributor, must settle with Hydro One for Global Adjustment (GA). GA is applicable to all provincial customers who pay the Hourly Ontario Energy Price (“HOEP”), or have signed a retail contract, and accounts for the differences between the market price and the rates paid to regulated and contracted generators and for CDM programs.

The GA varies from month to month, responding to changes in both the HOEP and contract terms. Generally speaking, when the HOEP is lower, then the GA is higher in order to cover the additional costs.

ERHDC confirms that the GA charge is split between RPP and non-RPP.

(b) Class B Customers

Class B customers include: (a) customers with a peak demand below 5MW (or who have opted into this category) and (b) residential and business customers who have a retail contract for electricity. As of December 31, 2019, all of ERHDC’s large volume customers were included in Class B.

(c) IESO Reporting Process

ERHDC settles with the IESO (through Hydro One’s settlement reporting process) for the difference between spot and RPP pricing, for RPP customers within two business days of month end.

The RPP settlement variance is calculated for customers with Conventional Meters on Tiered pricing and customer with Smart Meters on Time of Use (TOU) pricing. ERHDC’s billing system provides the kWh’s billed to RPP customers each month, as well as the corresponding RPP revenue. In addition, the system also tracks the corresponding amounts (not billed) calculated at both the Hourly

1 Ontario Energy Price (HOEP) and applicable monthly Global Adjustment (GA) 2nd Estimate rate.
2 The settlement variance is calculated by subtracting the RPP revenues billed to consumers from the
3 amounts calculated using HOEP plus the GA amount adjusted to reflect the final GA rate. This
4 variance is then submitted for settlement to the IESO.

5 ERHDC uses the 1st Estimate rate for billing GA to its Non-RPP consumers. These amounts are
6 used in the determination of RSVA-GA account 1589.

7 The GA amounts charged to ERHDC on the monthly Hydro One Invoices using the actual GA rate
8 represents consumption for both RPP and Non-RPP consumers. These amounts are initially
9 recorded in Cost of Power expense accounts used in determining the balance of RSVA-Power
10 account 1588.

11 ERHDC's billing system provides the Non-RPP kWh's for each month which are multiplied by the
12 applicable Actual GA rates. The resulting amounts are transferred from the RSVA-Power account
13 1588 to the RSVA-GA account 1589.

14 The residual balance in the RSVA-Power account 1588 is due to differences between the GA 2nd
15 Estimate rate, used to settle with the IESO, and the GA actual rate invoiced by the IESO. In addition,
16 the 1588 balance reflects settlement variances between the energy rates billed to customers and the
17 energy rates invoiced by Hydro One.

18 The RSVA-GA account 1589 only records the net difference between the Global Adjustment
19 revenue amounts billed to Non-RPP consumers and the calculated Global Adjustment expense for
20 Non-RPP consumers.

21 Embedded generation kWh's are provided to Hydro One each month for inclusion on the monthly
22 settlement invoice. The Hydro One invoices ERHDC for amounts associated with the embedded
23 generation, including GA.

1 ERHDC uses the settlement and invoice reconciliation as the basis for its monthly accounting accrual
2 journal entries and subsequently reverses these accruals and records the actual invoice when it is
3 received.

4 (d) The True-up Process

5 As described above, ERHDC reconciles the estimates of RPP and Non-RPP consumption to actuals
6 on a monthly basis.

7 The total volume is determined by taking the actual kWh volume purchased plus any embedded
8 generation volume, to determine the total actual volume to be split between RPP and Non-RPP. An
9 IT system query is run, which identifies monthly consumption for Non-RPP customers, with the
10 difference being RPP volume.

11 The RPP volume is multiplied by the actual GA rate to determine the GA allocated to RPP customers
12 and is netted against the estimate that was either paid to or received from the Hydro One on a monthly
13 basis. This difference is then settled with the Hydro One on a monthly basis.

14 Embedded generation is taken into consideration with determining the total power purchases for the
15 month.

16 ERHDC confirms that it uses accrual accounting in its GA settlement processes and has implemented
17 the Board's new Account 1588 & 1589 accounting guidance.

1 **2.9.6.2 CERTIFICATION**

Notwithstanding the limitations above, I certify that Espanola Regional Hydro Distribution Corporation has robust processes and internal controls in place for the preparation, review, verification, and oversight of the account balances being disposed of, consistent with the certification requirement of Chapter 1 Filing Requirements.

A handwritten signature in black ink, appearing to read 'MP', is written over a horizontal line.

President and Chief Executive Officer
Matt Payne

APPENDIX 9-A
EDDVAR DISPOSITION MODEL



2021 Deferral/Variance Account Workform

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 disposition 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.
			Questions 1 to 4 Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate year that DVA balances should first be inputted. The continuity schedule in tab 2a will open starting from the year balances were last approved for disposition, unless the last approved disposition 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.
			Questions 5 to 6 If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billing determinants for the Account 1580, sub-account CBR Class B rate rider, if applicable, using information inputted in tabs 4 and 6.
			If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider
2a and 2b - Continuity Schedule	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	2	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 inputting the approved ending balances in the Adjustments column of that year. For example, if in the 2020 rate application, DVA balances as at December 13, 2018 were approved for disposition, the continuity schedule will commence from 2018. Start by inputting the approved closing 2018 balances in the Adjustments column under 2018.
			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 residual balance in an Account 1595 with a vintage year prior to 2014, include residual balances for years up to 2014 in the row for Account 1595 (2014) and provide a separate schedule with amounts broken down by vintage year. For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU.
		2b	c) For all Group 2 accounts: The continuity schedule will open from the year the GL balance was last disposed. Start inputting approved ending balances in the Adjustment columns of that year. For example, if in the 2016 rebasing rate application, DVA balances as at December 13, 2014 were approved for disposition, the continuity schedule will commence from 2014. Start by inputting the approved closing 2013 balances in the Adjustments 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. 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.	3	Provide an explanation for the variances identified.

4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table based on the load forecast. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 1. Information in these columns are populated based on data from tab 6.
5 - Allocating Def-Var Balances	This tab allocates the DVA balances	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B will be determined after tabs 6 to 6.2a have been completed.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers during the period the GA balance CBR Class B balance accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	6	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.
		8	Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR Class B balances accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. 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.
		9	Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes. Complete the table accordingly for each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast of total Class A and B consumption for transition and full year Class A customers in the test year). This data will be used in the calculation of billing determinants for GA and CBR Class B.
6.1a. - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. 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.	11	This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. No input is required. The information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 7.
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).	12	This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In row 20, enter the total Class B consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as calculated in tab 7.
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly . If there are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.



Ontario Energy Board

2021 Deferral/Variance Account Workform

Utility Name North Bay Hydro Distribution Limited - Espanola service territory

Service Territory Espanola Service Territory

Assigned EB Number EB-2020-0020

Name of Contact and Title Tyler Kasubeck, Regulatory Financial Analyst

Phone Number 705-759-3009

Email Address tyler.kasubeck@ssmpuc.com

Questions

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

Question 1

For Accounts 1588 and 1589,

Please indicate the year the accounts were last disposed on a final basis

2013

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.

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

(e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

2014

Question 2

For the remaining Group 1 DVAs,

Please indicate the year the accounts were last disposed on a final basis

2013

a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.

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

2014

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)

2014

Question 4

Select the earlier of i) the year in which Group 2 DVAs were last disposed and ii) the earliest year in which Group 2 DVAs started to accumulate

2014

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

Question 5

Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #1 above to the year requested for disposition) or the test year?

No

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?

No

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

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments during 2014(1)	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(1) during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550				\$14,494	\$14,494				-\$290	-\$290
Smart Metering Entity Charge Variance Account	1551				\$148	\$148				\$61	\$61
RSVA - Wholesale Market Service Charge5	1580				-\$157,741	-\$157,741				-\$3,305	-\$3,305
Variance WMS – Sub-account CBR Class A5	1580										\$0
Variance WMS – Sub-account CBR Class B5	1580										\$0
RSVA - Retail Transmission Network Charge	1584				\$12,206	\$12,206				-\$324	-\$324
RSVA - Retail Transmission Connection Charge	1586				\$80,368	\$80,368				-\$3	-\$3
RSVA - Power (excluding Global Adjustment)4	1588				-\$279,349	-\$279,349				-\$14,592	-\$14,592
RSVA - Global Adjustment 4	1589				\$100,778	\$100,778				\$726	\$726
Disposition and Recovery/Refund of Regulatory Balances (2009)7	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)7	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and	1595				\$23,123	\$23,123				-\$41,531	-\$41,531
Disposition and Recovery/Refund of Regulatory Balances (2015)3	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	1595					\$0					\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	-\$205,972	-\$205,972	\$0	\$0	\$0	-\$59,259	-\$59,259
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	-\$306,751	-\$306,751	\$0	\$0	\$0	-\$59,984	-\$59,984
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	\$100,778	\$100,778	\$0	\$0	\$0	\$726	\$726



Ontario Energy Board

2021 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

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	###	\$14,494	-\$20,556	\$42,454		-\$48,517	-\$290	-\$540	-\$392		-\$438
Smart Metering Entity Charge Variance Account	###	\$148	\$38	\$2,632		-\$2,445	\$61	-\$14	\$75		-\$28
RSVA - Wholesale Market Service Charge5	###	-\$157,741	-\$10,747	-\$80,218		-\$88,269	-\$3,305	-\$1,721	-\$2,324		-\$2,703
Variance WMS – Sub-account CBR Class A5	###	\$0				\$0					\$0
Variance WMS – Sub-account CBR Class B5	###	\$0				\$0					\$0
RSVA - Retail Transmission Network Charge	###	\$12,206	\$8,141	\$24,241		-\$3,894	-\$324	-\$503	\$735		-\$1,562
RSVA - Retail Transmission Connection Charge	###	\$80,368	\$120,604	\$11,361		\$189,591	-\$3	\$982	\$221		\$758
RSVA - Power (excluding Global Adjustment)4	###	-\$279,349	\$604,736	-\$164,674	-\$258,839	\$231,221	-\$14,592	-\$6,647	-\$7,953	-\$1,424	-\$14,709
RSVA - Global Adjustment 4	###	\$100,778	-\$170,959	\$66,414	\$258,839	\$122,244	\$726	-\$1,386	\$998	\$1,424	-\$235
Disposition and Recovery/Refund of Regulatory Balances (2009)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and 2015)3	###	\$23,123	\$67,233			\$90,356	-\$41,631	\$911			-\$40,620
Disposition and Recovery/Refund of Regulatory Balances (2016)3	###	\$0	\$49,781	\$97,770		-\$47,989	\$0	-\$586	\$8,640		-\$9,226
Disposition and Recovery/Refund of Regulatory Balances (2017)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	###	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$205,972	\$648,270	\$0	\$0	\$442,297	-\$59,259	-\$9,503	\$0	\$0	-\$68,762
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$306,751	\$819,229	-\$66,414	\$0	\$578,893	-\$59,984	-\$8,117	-\$998	\$0	-\$67,103
RSVA - Global Adjustment 4	###	\$100,778	-\$170,959	\$66,414	\$0	-\$136,595	\$726	-\$1,386	\$998	\$0	-\$1,658



Ontario Energy Board

2021 Deferral/Variance Account Workform

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		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(I) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(I) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts											
LV Variance Account	###	-\$48,517	-\$43,694			-\$92,210	-\$438	-\$905			-\$1,404
Smart Metering Entity Charge Variance Account	###	-\$2,445	\$64			-\$2,381	-\$28	-\$26			-\$54
RSVA - Wholesale Market Service Charge5	###	-\$88,269	\$3,332			-\$84,937	-\$2,703	-\$1,265			-\$3,968
Variance WMS – Sub-account CBR Class A5	###	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B5	###	\$0				\$0	\$0				\$0
RSVA – Retail Transmission Network Charge	###	-\$3,894	\$15,108			\$11,213	-\$1,562	-\$347			-\$1,909
RSVA – Retail Transmission Connection Charge	###	\$189,591	\$170,407			\$359,998	\$758	\$2,557			\$3,315
RSVA – Power (excluding Global Adjustment)4	###	\$231,221	-\$38,418			\$192,804	-\$14,709	-\$1,619		-\$2,847	-\$19,176
RSVA – Global Adjustment 4	###	\$122,244	-\$24,552			\$97,692	-\$235	-\$2,158		\$2,847	\$454
Disposition and Recovery/Refund of Regulatory Balances (2009)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) and	###	\$90,356	-\$11,599			\$78,757	-\$40,620	\$881			-\$39,739
Disposition and Recovery/Refund of Regulatory Balances (2015)3	###	-\$47,989	\$55,240			\$7,251	-\$9,226	-\$58			-\$9,284
Disposition and Recovery/Refund of Regulatory Balances (2016)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	###	\$0				\$0	\$0				\$0
Refer to the Filing Requirements for disposition eligibility.											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$442,297	\$125,889	\$0	\$0	\$568,186	-\$68,762	-\$3,002	\$0	\$0	-\$71,763
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$578,893	\$150,441	\$0	\$0	\$729,333	-\$67,103	-\$843	\$0	\$0	-\$67,947
RSVA - Global Adjustment 4	###	-\$136,595	-\$24,552	\$0	\$0	-\$161,147	-\$1,058	-\$2,158	\$0	\$0	-\$3,817



Ontario Energy Board

2021 Deferral/Variance Account Workform

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		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit/(Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17
Group 1 Accounts											
LV Variance Account	###	-\$92,210	-\$40,169			-\$132,380	-\$1,404	-\$1,542			-\$2,945
Smart Metering Entry Charge Variance Account	###	-\$2,381	-\$62			-\$2,444	-\$54	-\$29			-\$82
RSVA - Wholesale Market Service Charge5	###	-\$84,937	\$6,288			-\$78,649	-\$3,968	-\$1,429			-\$5,397
Variance WMS - Sub-account CBR Class A5	###	\$0				\$0	\$0				\$0
Variance WMS - Sub-account CBR Class B5	###	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	###	\$11,213	\$599			\$11,812	-\$1,909	-\$173			-\$2,082
RSVA - Retail Transmission Network Charge	###	\$359,998	\$169,032			\$529,029	\$3,315	\$4,767			\$8,083
RSVA - Power (excluding Global Adjustment)4	###	\$192,804	\$193,301			\$386,105	-\$19,176	-\$2,086		\$3,106	-\$24,368
RSVA - Global Adjustment 4	###	\$97,692	-\$30,567			\$67,125	\$454	-\$1,991		\$3,106	\$1,569
Disposition and Recovery/Refund of Regulatory Balances (2009)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and 2015)3	###	\$78,757				\$78,757	-\$39,739	\$945			-\$38,794
Disposition and Recovery/Refund of Regulatory Balances (2016)3	###	\$7,251	\$0			\$7,251	-\$9,284	\$87			-\$9,197
Disposition and Recovery/Refund of Regulatory Balances (2017)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	###	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for disposition eligibility</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$568,186	\$298,421	\$0	\$0	\$866,607	-\$71,763	-\$1,451	\$0	\$0	-\$73,214
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$729,333	\$328,988	\$0	\$0	\$1,058,321	-\$67,947	\$541	\$0	\$0	-\$67,406
RSVA - Global Adjustment 4	###	-\$161,147	-\$30,567	\$0	\$0	-\$191,714	-\$3,817	-\$1,991	\$0	\$0	-\$5,808



Ontario Energy Board

2021 Deferral/Variance Account Workform

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2018											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions(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	###	-\$132,380	-\$25,711			-\$158,091	-\$2,945	-\$3,047			-\$5,992
Smart Metering Entity Charge Variance Account	###	-\$2,444	-\$2,333			-\$4,776	\$82	-\$79			-\$162
RSVA - Wholesale Market Service Charge5	###	-\$78,649	\$1,531			-\$77,118	-\$5,397	-\$1,902			-\$7,298
Variance WMS – Sub-account CBR Class A5	###	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B5	###	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	###	\$11,812	-\$3,370			\$8,434	-\$2,082	-\$502			-\$2,584
RSVA - Retail Transmission Connection Charge	###	\$529,029	\$162,441			\$691,470	\$6,063	\$10,861			\$16,924
RSVA - Power (excluding Global Adjustment)4	###	\$386,105	-\$174,291			\$211,814	-\$24,368	\$1,070		\$4,821	-\$28,119
RSVA - Global Adjustment 4	###	\$67,125	-\$36,706			\$30,419	\$1,569	-\$3,242		\$4,821	\$3,148
Disposition and Recovery/Refund of Regulatory Balances (2009)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)7	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and 2015)3	###	\$78,757				\$78,757	-\$38,794	\$1,442			-\$37,352
Disposition and Recovery/Refund of Regulatory Balances (2016)3	###	\$7,251				\$7,251	-\$9,197	\$133			-\$9,064
Disposition and Recovery/Refund of Regulatory Balances (2017)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	###	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	###	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$866,607	-\$78,448	\$0	\$0	\$788,159	-\$73,214	\$4,734	\$0	\$0	-\$68,480
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$1,058,321	-\$41,741	\$0	\$0	\$1,016,580	-\$67,406	\$7,975	\$0	\$0	-\$59,430
RSVA - Global Adjustment 4	###	-\$191,714	-\$36,706	\$0	\$0	-\$228,420	-\$5,808	-\$3,242	\$0	\$0	-\$9,050

2021 Deferral/Variance Account Workform

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2019											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-19	Transactions Debit/(Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(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
Group 1 Accounts											
LV Variance Account	=====		-\$158,091			-\$205,515		-\$5,902		-\$4,129	\$10,121
Smart Metering Entity Charge Variance Account	=====		-\$4,770		-\$401	-\$5,177		-\$162		-\$105	-\$266
RSVA - Wholesale Market Service Charge6	=====		-\$77,118		-\$192	-\$77,310		-\$7,298		-\$2,079	-\$9,377
Variance WMS – Sub-account CBR Class A5	=====		\$0			\$0		\$0			\$0
Variance WMS – Sub-account CBR Class B5	=====		\$0			\$0		\$0			\$0
RSVA - Retail Transmission Network Charge	=====		\$8,434		\$5,615	\$14,049		\$2,584		\$340	\$2,924
RSVA - Retail Transmission Connection Charge	=====		\$691,470		\$186,852	\$878,323		\$18,943		\$18,514	\$35,457
RSVA - Power (excluding Global Adjustment)4	=====		\$211,814		-\$96,681	\$115,134		-\$28,119		\$3,452	-\$30,484
RSVA - Global Adjustment 4	=====		\$30,419		\$20,209	\$50,628		\$3,148		-\$3,849	\$5,117
Disposition and Recovery/Refund of Regulatory Balances (2009)7	=====		\$0			\$0		\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)7	=====		\$0			\$0		\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and 2015)3	=====		\$78,757			\$78,757		-\$37,352		\$1,748	-\$35,604
Disposition and Recovery/Refund of Regulatory Balances (2015)3	=====		\$7,251			\$7,251		-\$9,064		\$161	-\$8,903
Disposition and Recovery/Refund of Regulatory Balances (2016)3	=====		\$0			\$0		\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)3	=====		\$0			\$0		\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	=====		\$0			\$0		\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	=====		\$0			\$0		\$0			\$0
Refer to the Filing Requirements for disposition eligibility.											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$788,159	\$67,979	\$0	\$0	\$856,138	-\$68,480	\$11,374	\$0	\$0	-\$57,105
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$1,016,580	\$47,770	\$0	\$0	\$1,064,349	-\$59,430	\$15,223	\$0	\$0	-\$44,207
RSVA - Global Adjustment 4	=====		-\$228,420	\$20,209	\$0	-\$208,211	\$9,050	-\$3,849	\$0	\$0	-\$12,899

		2020				Projected Interest on Dec-31-19 Balances				2.1.7 RRR		
Account Descriptions	Account Number	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2020	Closing Interest Balances as of Dec 31-19 Adjusted for Dispositions during 2020	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-19	Variance RRR vs. 2019 Balance (Principal + Interest)
Group 1 Accounts												
LV Variance Account	1550			-\$205,515	-\$10,121	-\$2,826	-\$1,171	-\$14,119	-\$219,633.95		-\$215,637	\$0
Smart Metering Entity Charge Variance Account	1551			-\$5,177	-\$266	-\$71	-\$7	-\$345	-\$5,521.77		-\$5,443	\$0
RSVA - Wholesale Market Service Charge5	1580			-\$77,310	-\$9,377	-\$1,063	-\$110	-\$10,550	-\$87,860.25		-\$86,687	\$0
Variance WMS – Sub-account CBR Class A5	1580			\$0	\$0			\$0	\$0.00			\$0
Variance WMS – Sub-account CBR Class B5	1580			\$0	\$0			\$0	\$0.00			\$0
RSVA - Retail Transmission Network Charge	1584			\$14,049	-\$2,924	\$193	\$80	-\$2,651	\$11,397.97		\$11,125	\$0
RSVA - Retail Transmission Connection Charge	1586			\$878,323	\$35,457	\$12,077	\$5,006	\$52,541	\$930,863.26		\$913,780	\$0
RSVA - Power (excluding Global Adjustment)4	1588			\$115,134	-\$30,484	\$1,583	\$1,640	-\$27,261	\$87,872.38	Yes	\$361,504	\$276,854
RSVA - Global Adjustment 4	1589			\$50,628	\$5,117	\$696	-\$695	\$5,118	\$55,745.61	Yes	-\$221,110	-\$276,854
Disposition and Recovery/Refund of Regulatory Balances (20	1595			\$0	\$0			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (20	1595			\$0	\$0			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (20	1595			\$78,757	-\$35,604	\$1,083	\$449	-\$34,072	\$44,684.82	Yes	\$43,154	\$1
Disposition and Recovery/Refund of Regulatory Balances (20	1595			\$7,251	-\$8,903	\$100	\$41	-\$8,762	-\$1,510.70	Yes	-\$1,652	-\$0
Disposition and Recovery/Refund of Regulatory Balances (20	1595			\$0	\$0			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (20	1595			\$0	\$0			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595			\$0	\$0			\$0	\$0.00	No		\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	1595			\$0	\$0			\$0	\$0.00	No		\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>												
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$856,138	-\$57,105	\$11,772	\$5,233	-\$40,101	\$816,037.37		\$799,034	\$1
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$805,510	-\$62,222	\$11,076	\$5,928	-\$45,219	\$760,291.76		\$1,020,144	\$276,855
RSVA - Global Adjustment 4	1589	\$0	\$0	\$50,628	\$5,117	\$696	-\$695	\$5,118	\$55,745.61		-\$221,110	-\$276,854



Ontario Energy Board

2021 Deferral/Variance Account Workform

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Account Descriptions		Account Number	2014										2015									
			Opening Principal Amounts as of Jan-1-14	Transaction s Debit/ (Credit) during 2014	OEB- Approved Disposition during 2014	Principal Adjustment s(1) during 2014	Closing Principal Balance as of Dec-31	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31	OEB- Approved Disposition during 2014	Interest Adjustment s(1) during 2014	Closing Interest Amounts as of Dec-31	Opening Principal Amounts as of Jan-1-15	Transaction s Debit/ (Credit) during 2015	OEB- Approved Disposition during 2015	Principal Adjustment s(1) during 2015	Closing Principal Balance as of Dec-31	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31	OEB- Approved Disposition during 2015	Interest Adjustment s(1) during 2015	Closing Interest Amounts as of Dec-31
Group 2 Accounts																						
16	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0				\$0		\$0				\$0	\$0				\$0
17	Pole Attachment Revenue Variance ⁵	1508					\$0				\$0		\$0				\$0	\$0				\$0
18	Retail Service Charge Incremental Revenue ⁶	1508					\$0				\$0		\$0				\$0	\$0				\$0
19	Other Regulatory Assets - Sub-Account - Other	1508					\$0				\$0		\$0				\$0	\$0				\$0
20	Sub-Account Incremental Capital Expenditures	1508		\$1,635,524			\$1,635,524				\$0	\$1,635,524	\$313,711				\$1,949,235	\$0	\$26,121			\$26,121
21	Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508		-\$86,076			-\$86,076		-\$299		-\$299	-\$86,076	-\$159,676				-\$245,752	-\$299	-\$1,872			-\$2,171
22	Sub-Account Depreciation Expense	1508		\$32,422			\$32,422				\$0	\$32,422	\$50,511				\$82,933	\$0				\$0
23	Sub-Account Accumulated Depreciation	1508		-\$32,422			-\$32,422				\$0	-\$32,422	-\$50,511				-\$82,933	\$0				\$0
29	Retail Cost Variance Account - Retail ⁸	1518					\$0				\$0						\$0	\$0				\$0
39	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying CI	1522					\$0				\$0						\$0	\$0				\$0
40	Misc. Deferred Debits	1525					\$0				\$0						\$0	\$0				\$0
42	Retail Cost Variance Account - STR ⁸	1548					\$0				\$0						\$0	\$0				\$0
43	Extra-Ordinary Event Costs	1572					\$0				\$0						\$0	\$0				\$0
44	Deferred Rate Impact Amounts	1574					\$0				\$0						\$0	\$0				\$0
45	RSVA - One-time	1582					\$0				\$0						\$0	\$0				\$0
46	Other Deferred Credits	2425					\$0				\$0						\$0	\$0				\$0
Group 2 Sub-Total				\$0	\$1,549,448	\$0	\$0	\$1,549,448	\$0	-\$299	\$0	-\$299	\$1,549,448	\$154,035	\$0	\$0	\$1,703,483	-\$299	\$24,249	\$0	\$0	\$23,950
47	PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0				\$0		\$0				\$0	\$0				\$0
48	PIUs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592					\$0				\$0		\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)				\$0	\$1,549,448	\$0	\$0	\$1,549,448	\$0	-\$299	\$0	-\$299	\$1,549,448	\$154,035	\$0	\$0	\$1,703,483	-\$299	\$24,249	\$0	\$0	\$23,950
49	LRAM Variance Account ⁹	1568					\$0				\$0		\$0				\$0	\$0				\$0
Total including Account 1568				\$0	\$1,549,448	\$0	\$0	\$1,549,448	\$0	-\$299	\$0	-\$299	\$1,549,448	\$154,035	\$0	\$0	\$1,703,483	-\$299	\$24,249	\$0	\$0	\$23,950
50	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522					\$0				\$0		\$0				\$0	\$0				\$0
51	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Acc	1522					\$0				\$0		\$0				\$0	\$0				\$0
52	Renewable Generation Connection Capital Deferral Account	1531					\$0				\$0		\$0				\$0	\$0				\$0
53	Renewable Generation Connection OM&A Deferral Account	1532					\$0				\$0		\$0				\$0	\$0				\$0
54	Renewable Generation Connection Funding Adder Deferral Account	1533					\$0				\$0		\$0				\$0	\$0				\$0
55	Smart Grid Capital Deferral Account	1534					\$0				\$0		\$0				\$0	\$0				\$0
56	Smart Grid OM&A Deferral Account	1535					\$0				\$0		\$0				\$0	\$0				\$0
57	Smart Grid Funding Adder Deferral Account	1536					\$0				\$0		\$0				\$0	\$0				\$0
58	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555					\$0				\$0		\$0				\$0	\$0				\$0
59	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0				\$0		\$0				\$0	\$0				\$0
60	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555					\$0				\$0		\$0				\$0	\$0				\$0
61	Smart Meter OM&A Variance ⁴	1556					\$0				\$0		\$0				\$0	\$0				\$0
62	Meter Cost Deferral Account (MIST Meters) ³	1557					\$0				\$0		\$0				\$0	\$0				\$0
63	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0				\$0		\$0				\$0	\$0				\$0
64	Accounting Changes Under CGAAP Balance + Return Component	1576					\$0				\$0		\$0				\$0	\$0				\$0

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

		2016										2017										
Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-16	Transaction +(-) Debit/ (Credit) during 2016	OEB- Approved Disposition during 2016	Principal Adjustment s(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 Adjustment s(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transaction +(-) Debit/ (Credit) during 2017	OEB- Approved Disposition during 2017	Principal Adjustment s(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 Adjustment s(1) during 2017	Closing Interest Amounts as of Dec-31-17
Group 2 Accounts																						
16	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
17	Pole Attachment Revenue Variance ⁵	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
18	Retail Service Charge Incremental Revenue ⁶	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
19	Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
20	Sub-Account Incremental Capital Expenditures	1508	\$1,949,235				\$1,949,235	\$26,121	\$21,052			\$47,173	\$1,949,235				\$1,949,235	\$47,173	\$23,391			\$70,564
21	Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508	\$245,752	\$154,509			\$400,261	\$2,171	\$3,400			\$5,571	\$400,261	\$152,004			\$552,266	\$5,031	\$5,745			\$11,376
22	Sub-Account Depreciation Expense	1508	\$82,933	\$39,391			\$122,324	\$0				\$0	\$122,324	\$39,391			\$161,715	\$0				\$0
23	Sub-Account Accumulated Depreciation	1508	\$82,933	\$39,391			\$122,324	\$0				\$0	\$122,324	\$39,391			\$161,715	\$0				\$0
39	Retail Cost Variance Account - Retail ⁸	1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
40	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying CI	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
41	Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
42	Retail Cost Variance Account - STR ⁸	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
43	Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
44	Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
45	RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
46	Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total			\$1,703,483	\$154,509	\$0	\$0	\$1,548,973	\$23,950	\$17,592	\$0	\$0	\$41,542	\$1,548,973	\$152,004	\$0	\$0	\$1,396,969	\$41,542	\$17,646	\$0	\$0	\$59,187
47	PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
48	PIUs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)			\$1,703,483	\$154,509	\$0	\$0	\$1,548,973	\$23,950	\$17,592	\$0	\$0	\$41,542	\$1,548,973	\$152,004	\$0	\$0	\$1,396,969	\$41,542	\$17,646	\$0	\$0	\$59,187
49	LRAM Variance Account ⁴	1568	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Total including Account 1568			\$1,703,483	\$154,509	\$0	\$0	\$1,548,973	\$23,950	\$17,592	\$0	\$0	\$41,542	\$1,548,973	\$152,004	\$0	\$0	\$1,396,969	\$41,542	\$17,646	\$0	\$0	\$59,187
50	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
50	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Acc	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
51	Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
51	Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
52	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
53	Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
54	Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
55	Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
56	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
57	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
58	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
59	Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
60	Meter Cost Deferral Account (MIST Meters) ³	1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
61	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0	\$0				\$0					\$0
62	Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					\$0	\$0				\$0					\$0

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

Account Descriptions	Account Number	2018										2019									
		Opening Principal Amounts as of Jan-1-18	Transaction s Debit/(Credit) during 2018	OEB- Approved Disposition during 2018	Principal Adjustment s(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 Adjustment s(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19	Transaction s Debit/(Credit) during 2019	OEB- Approved Disposition during 2019	Principal Adjustment s(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 Adjustment s(1) during 2019	Closing Interest Amounts as of Dec-31-19
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance ⁵	1508	\$0	-\$3,419			-\$3,419	\$0				-\$3,419	-\$40,278			-\$43,697	\$0	-\$228			-\$228	
Retail Service Charge Incremental Revenue ⁶	1508	\$0				\$0	\$0				\$0					\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0					\$0	\$0				\$0
Sub-Account Incremental Capital Expenditures	1508	\$1,949,235				\$1,949,235	\$70,564	\$36,841			\$107,404	\$1,949,235				\$1,949,235	\$107,404	\$43,273			\$150,677
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508	-\$552,269	-\$157,479			-\$709,745	-\$11,376	-\$11,898			-\$23,274	-\$709,745	-\$157,397			-\$867,142	-\$23,274	-\$17,409			-\$40,683
Sub-Account Depreciation Expense	1508	\$161,715	\$39,396			\$201,111	\$0				\$0	\$201,111	\$39,396			\$240,507	\$0				\$0
Sub-Account Accumulated Depreciation	1508	-\$161,715	-\$39,396			-\$201,111	\$0				\$0	-\$201,111	-\$39,396			-\$240,507	\$0				\$0
Retail Cost Variance Account - Retail ⁷	1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying CI	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR ⁸	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$1,396,969	-\$160,898	\$0	\$0	\$1,236,071	\$59,187	\$24,943	\$0	\$0	\$84,130	\$1,236,071	-\$197,675	\$0	\$0	\$1,038,396	\$84,130	\$25,636	\$0	\$0	\$109,766
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	-\$211			-\$211	\$0				\$0	-\$211	-\$4,344			-\$4,455	\$0	-\$19			-\$19
Total of Group 1 and Group 2 Accounts (including 1592)		\$1,396,969	-\$161,110	\$0	\$0	\$1,235,860	\$59,187	\$24,943	\$0	\$0	\$84,130	\$1,235,860	-\$201,919	\$0	\$0	\$1,033,941	\$84,130	\$25,617	\$0	\$0	\$109,747
LRAM Variance Account ⁹	1568	\$0				\$0	\$0				\$0	\$0		\$314,188	\$314,188	\$0	\$0		\$15,082	\$15,082	
Total including Account 1568		\$1,396,969	-\$161,110	\$0	\$0	\$1,235,860	\$59,187	\$24,943	\$0	\$0	\$84,130	\$1,235,860	-\$201,919	\$0	\$314,188	\$1,348,129	\$84,130	\$25,617	\$0	\$15,082	\$124,829
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Acc	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					\$0	\$0				\$0					\$0

		2020				Projected Interest on Dec-31-19 Balances				2.1.7 RRR		
Account Descriptions	Account Number	Principal Disposition during 2020 - Instructed by OEB	Interest Disposition during 2020 - Instructed by OEB	Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2020	Closing Interest Balances as of Dec 31-19 Adjusted for Dispositions during 2020	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim	Accounts to Dispose Yes/No	As of Dec 31-19	Variance RRR vs. 2019 Balance (Principal + Interest)
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0			\$0	\$0.00			\$0
Pole Attachment Revenue Variance ⁶	1508	\$41,925		-\$85,622	-\$228	-\$877	-\$488	-\$1,593	-\$87,214.59		-\$43,925	\$0
Retail Service Charge Incremental Revenue ⁶	1508			\$0	\$0			\$0	\$0.00			\$0
Other Regulatory Assets - Sub-Account - Other	1508			\$0	\$0			\$0	\$0.00			\$0
Sub-Account Incremental Capital Expenditures	1508			\$1,949,235	\$150,677	\$26,802	\$11,111	\$188,590	\$0.00	No	\$2,099,912	\$0
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508			-\$867,142	-\$40,683	-\$11,923	-\$4,943	-\$57,549	\$0.00	No	-\$907,825	\$0
Sub-Account Depreciation Expense	1508			\$240,507	\$0			\$0	\$0.00	No	\$240,507	\$0
Sub-Account Accumulated Depreciation	1508			-\$240,507	\$0			\$0	\$0.00	No	-\$240,507	\$0
Retail Cost Variance Account - Retail ⁶	1518			\$0	\$0			\$0	\$0.00			\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying CI	1522			\$0	\$0			\$0	\$0.00			\$0
Misc. Deferred Debits	1525			\$0	\$0			\$0	\$0.00			\$0
Retail Cost Variance Account - STR ⁶	1548			\$0	\$0			\$0	\$0.00			\$0
Extra-Ordinary Event Costs	1572			\$0	\$0			\$0	\$0.00			\$0
Deferred Rate Impact Amounts	1574			\$0	\$0			\$0	\$0.00			\$0
RSVA - One-time	1582			\$0	\$0			\$0	\$0.00			\$0
Other Deferred Credits	2425			\$0	\$0			\$0	\$0.00			\$0
Group 2 Sub-Total		\$41,925	\$0	\$996,471	\$109,766	\$14,002	\$5,680	\$129,448	-\$87,214.59			-\$1,148,162
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0			\$0	\$0.00			\$0
PIIs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			-\$4,455	-\$19	-\$245	-\$34	-\$298	-\$4,753.16		-\$4,455	\$19
Total of Group 1 and Group 2 Accounts (including 1592)		\$41,925	\$0	\$992,016	\$109,747	\$13,757	\$5,646	\$129,150	-\$91,967.75			-\$1,143,688
LRAM Variance Account⁴	1568			\$314,188	\$15,082			\$15,082	\$329,270.00		\$329,270	\$0
Total including Account 1568		\$41,925	\$0	\$1,306,204	\$124,829	\$13,757	\$5,646	\$144,232	\$237,302.25			-\$1,472,958
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522			\$0	\$0			\$0	\$0.00			\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Aco	1522			\$0	\$0			\$0	\$0.00			\$0
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0			\$0	\$0.00			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0	\$0			\$0	\$0.00			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0			\$0	\$0.00			\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0			\$0	\$0.00			\$0
Smart Grid OM&A Deferral Account	1535			\$0	\$0			\$0	\$0.00			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0			\$0	\$0.00			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555			\$0	\$0			\$0	\$0.00			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555			\$0	\$0			\$0	\$0.00			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cos	1555			\$0	\$0			\$0	\$0.00	No		\$0
Smart Meter OM&A Variance ⁶	1556			\$0	\$0			\$0	\$0.00			\$0
Meter Cost Deferral Account (MIST Meters) ³	1557			\$0	\$0			\$0	\$0.00			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			\$0					\$0.00	No		\$0
Accounting Changes Under CGAAP Balance + Return Component	1576			\$0					\$0.00	No		\$0

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

Account Descriptions	Account Number	Variance RRR vs. 2019 Balance (Principal + Interest)	Explanation
RSVA - Power (excluding Global Adjustment)4	1588	\$ 276,854.20	The adjustment of \$276,854.48 is from july of 2015 which included principal adjustment of \$258,839 and interest adjustment of \$18,015
RSVA - Global Adjustment 4	1589	\$ (276,854.48)	The adjustment of -\$276,854.48 is from july of 2015 which included principal adjustment of -\$258,839 and interest adjustment of -\$18,015
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)3	1595	\$ 1.00	Variance due to rounding.
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$ 19.25	RRR does not require the reporting of account 1592 PILs abd Tax Variance for 2006 and Subsequent Years - Sub Account CCA Changes.



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 MicroFt class.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		F=B-C-E (deduct E if applicable)	1995 Recovery Share Proportion (2014 and pre-2014) ¹	1995 Recovery Share Proportion (2015) ¹	1998 LRAM Variance Account Class Allocation ¹ (\$ amounts)	Number of Customers for Residential and GS+50 classes ²
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers ³	Metered kW for Non-RPP Customers ⁴		Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)					
RESIDENTIAL	kWh	2,910	32,639,692		897,574		1,046,199			32,639,692	-	897,574	71%	74%	97,185	2,910
GS+50	kWh	309	10,191,190		1,072,757		322,632			10,191,190	-	1,072,757	26%	26%	77,019	309
GS+50	kW	30	15,482,395	38,559	12,164,716	30,296	217,041			15,482,395	38,559		3%	-2%	48,073	
URL	kWh	21	115,182		10,970		4,898			115,182	-	10,970	1%	1%	(320)	
STREET LIGHT	kW	799	224,919		660		35,633			224,919	660		1%	2%	107,593	
SENTINEL LIGHT	kWh	25	24,258		67		1,895			24,258	67		0%	0%	(189)	
										-	-	-				
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Total		4,154	58,677,605	39,286	14,171,904	30,959	\$ 1,628,208	-	-	58,677,605	39,286		100%	100%	\$ 329,270	

2021 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GS<50	GS>50	USL	STREET LIGHT	SENTINEL LIGHT
LV Variance Account	1550	(219,634)	kWh	(122,172)	(38,146)	(57,951)	(431)	(842)	(91)
Smart Metering Entity Charge Variance Account	1551	(5,522)	# of Customers	(4,900)	(621)	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(87,860)	kWh	(48,873)	(15,260)	(23,182)	(172)	(337)	(36)
RSVA - Retail Transmission Network Charge	1584	11,398	kWh	6,340	1,980	3,007	22	44	5
RSVA - Retail Transmission Connection Charge	1586	930,863	kWh	517,797	161,673	245,613	1,827	3,568	385
RSVA - Power (excluding Global Adjustment)	1588	87,872	kWh	48,879	15,262	23,186	172	337	36
RSVA - Global Adjustment	1589	55,746	Non-RPP kWh	2,744	4,220	47,850	43	885	4
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	44,685	%	31,650	11,010	1,215	228	554	27
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(1,511)	%	(1,117)	(392)	33	(9)	(25)	(1)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		760,292		427,604	135,506	191,920	1,638	3,299	325
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Pole Attachment Revenue Variance	1508	(87,215)	Distribution Rev.	(56,039)	(17,282)	(11,626)	(262)	(1,909)	(97)
Retail Service Charge Incremental Revenue	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0
Sub-Account Incremental Capital Expenditures	1508	0	kWh	0	0	0	0	0	0
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508	0	kWh	0	0	0	0	0	0
Sub-Account Depreciation Expense	1508	0	kWh	0	0	0	0	0	0
Sub-Account Accumulated Depreciation	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		(87,215)		(56,039)	(17,282)	(11,626)	(262)	(1,909)	(97)
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	(4,753)	kWh	(2,644)	(826)	(1,254)	(9)	(18)	(2)
Total of Account 1592		(4,753)		(2,644)	(826)	(1,254)	(9)	(18)	(2)
LRAM Variance Account (Enter dollar amount for each class)	1568	329,270		97,185	77,019	48,073	(332)	107,503	(180)
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		760,280		427,598	135,504	191,917	1,638	3,299	325
Total of Account 1580 and 1588 (not allocated to WMPs)		12		7	2	3	0	0	0
Account 1589 (allocated to Non-WMPs)		55,746		2,744	4,220	47,850	43	885	4
Group 2 Accounts (including 1592, 1532, 1555)		(91,968)		(58,683)	(18,107)	(12,880)	(272)	(1,927)	(99)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total of Accounts 1575 and 1576		0		0	0	0	0	0	0

2021 Deferral/Variance Account Workforr

Please indicate the Rate Rider Recovery Period (in months)

60

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Glo

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	kWh	32,639,692	\$ 427,604	0.0026
GS<50	kWh	10,191,190	\$ 135,506	0.0027
GS>50	kW	38,559	\$ 191,920	0.9955
USL	kWh	115,182	\$ 1,638	0.0028
STREET LIGHT	kW	660	\$ 3,299	0.9997
SENTINNEL LIGHT	kW	67	\$ 325	0.9634
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 760,292	

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	kWh	697,574	\$ 2,744	0.0039
GS<50	kWh	1,072,757	\$ 4,220	0.0039
GS>50	kWh	12,164,716	\$ 47,850	0.0039
USL	kWh	10,970	\$ 43	0.0039
STREET LIGHT	kWh	224,919	\$ 885	0.0039
SENTINNEL LIGHT	kWh	970	\$ 4	0.0039
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
Total			\$ 55,746	

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	# of Customers	2,910	-\$ 58,683	-\$ 1.68
GS<50	kWh	10,191,190	-\$ 18,107	-\$ 0.0018
GS>50	kW	38,559	-\$ 12,880	-\$ 0.3340
USL	kWh	115,182	-\$ 272	-\$ 0.0024
STREET LIGHT	kW	660	-\$ 1,927	-\$ 2.9195
SENTINNEL LIGHT	kWh	24,258	-\$ 99	-\$ 0.0041
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
Total			-\$ 91,968	

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months)

60

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	kWh	32,639,692	\$ 97,185	0.0006
GS<50	kWh	10,191,190	\$ 77,019	0.0015
GS>50	kW	38,559	\$ 48,073	0.2493
USL	kWh	115,182	-\$ 332	- 0.0006
STREET LIGHT	kW	660	\$ 107,503	32.5767
SENTINNEL LIGHT	kW	67	-\$ 180	- 0.5328
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 329,270	

APPENDIX 9-B
GA ANALYSIS WORKFORM



Ontario Energy Board

GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name **ESPOLA REGIONAL HYDRO DISTRIBUTION CORPORATION**

Note 1

For Account 1589,

a) If the account was last approved on a final basis, select the year that the balance was last approved on a final basis.

2013

b) If the account was last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. OR

ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

Instructions:

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the GA Analysis Workform tabs and the Principal Adjustments tab.

For example:

• Scenario a - If 2018 balances were last approved on a final basis - Select 2018 and a GA Analysis Workform for 2019 will be generated.

• Scenario bi - If 2018 balances were last approved on an interim basis and there are no changes to 2018 balances - Select 2018 and a GA

Analysis Workform for 2019 will be generated.

• Scenario bii - If 2018 balances were last approved on an interim basis, there are changes to 2018 balances, and 2017 balances were

last approved for disposition - Select 2017 and GA Analysis Workforms for 2018 and 2019 will be generated.

2) Complete the GA Analysis Workform for each year generated.

3) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in one Principal Adjustments tab, depending on the year selected on the Information Sheet.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2014	\$ 51,044	\$ 34,364	\$ 16,679	\$ 51,043	\$ (0)	\$ 1,156,205	0.0%
2015	\$ 30,755	\$ (170,959)	\$ 201,715	\$ 30,756	\$ 0	\$ 1,562,307	0.0%
2016	\$ (14,338)	\$ (24,552)	\$ 9,715	\$ (14,837)	\$ (499)	\$ 1,870,240	0.0%
2017	\$ 9,154	\$ (30,567)	\$ 39,721	\$ 9,154	\$ (0)	\$ 1,816,517	0.0%
2018	\$ (27,282)	\$ (36,706)	\$ 9,424	\$ (27,282)	\$ 0	\$ 1,602,062	0.0%
2019	\$ 31,701	\$ 20,209	\$ 10,628	\$ 30,837	\$ (864)	\$ 1,832,030	0.0%
Cumulative Balance	\$ 29,991	\$ (242,575)	\$ 271,203	\$ 28,628	\$ (1,363)	\$ 8,683,156	N/A



Ontario Energy Board

GA Analysis Workform

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

Year		2014		
Total Metered excluding WMP	C = A+B	61,496,792	kWh	100%
RPP	A	41,408,904	kWh	67.3%
Non RPP	B = D+E	20,087,887	kWh	32.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	20,087,887	kWh	32.7%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2014								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	2,199,207.00			2,199,207	0.03626	\$ 79,743	0.01261	\$ 27,732	\$ (52,011)
February	1,772,626.00			1,772,626	0.02231	\$ 39,547	0.01330	\$ 23,576	\$ (15,971)
March	2,096,621.00			2,096,621	0.01103	\$ 23,126	-0.00027	\$ (566)	\$ (23,692)
April	1,671,153.00			1,671,153	-0.00965	\$ (16,127)	0.05198	\$ 86,867	\$ 102,993
May	1,619,311.00			1,619,311	0.05356	\$ 86,730	0.07196	\$ 116,526	\$ 29,795
June	1,638,704.00			1,638,704	0.07190	\$ 117,823	0.06025	\$ 98,732	\$ (19,091)
July	1,629,899.00			1,629,899	0.05976	\$ 97,403	0.06256	\$ 101,966	\$ 4,564
August	1,716,995.00			1,716,995	0.06108	\$ 104,874	0.06761	\$ 116,086	\$ 11,212
September	1,605,253.00			1,605,253	0.08049	\$ 129,207	0.07963	\$ 127,826	\$ (1,381)
October	1,669,005.00			1,669,005	0.07492	\$ 125,042	0.10014	\$ 167,134	\$ 42,092
November	1,790,656.00			1,790,656	0.09901	\$ 177,293	0.08232	\$ 147,407	\$ (29,886)
December	1,919,925.00			1,919,925	0.07318	\$ 140,500	0.07444	\$ 142,919	\$ 2,419
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	21,329,355	-	-	21,329,355		\$ 1,105,161		\$ 1,156,205	\$ 51,044

Calculated Loss Factor 1.0618
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687
Difference -0.0069

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

Note 5 Reconciling Items

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 34,364		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5	Significant prior period billing adjustments recorded in current year				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	Differences in actual system losses and billed TLFs				
8	Others as justified by distributor				
9		\$ 16,679	Actual Billed consumption was \$1,121,840 not calculated \$1,105,161 above. This is due to pro-rating limitation in	No	System limitations
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 51,043
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 51,044
	Unresolved Difference	\$ (0)
	Unresolved Difference as % of Expected GA Payments to IESO	0.0%



Ontario Energy Board

GA Analysis Workform

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

Year		2015		
Total Metered excluding WMP	C = A+B	58,365,911	kWh	100%
RPP	A	39,446,490	kWh	67.6%
Non RPP	B = D+E	18,919,421	kWh	32.4%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	18,919,421	kWh	32.4%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2015								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	2,022,501.59			2,022,502	0.05549	\$ 112,229	0.05068	\$ 102,500	\$ (9,728)
February	1,739,503.86			1,739,504	0.06981	\$ 121,435	0.03961	\$ 68,902	\$ (52,533)
March	1,956,807.30			1,956,807	0.03604	\$ 70,523	0.06290	\$ 123,083	\$ 52,560
April	1,515,459.83			1,515,460	0.06705	\$ 101,612	0.09559	\$ 144,863	\$ 43,251
May	1,489,781.69			1,489,782	0.09416	\$ 140,278	0.09668	\$ 144,032	\$ 3,754
June	1,515,033.94			1,515,034	0.09228	\$ 139,807	0.09540	\$ 144,534	\$ 4,727
July	1,641,756.20			1,641,756	0.08888	\$ 145,919	0.07883	\$ 129,420	\$ (16,500)
August	1,670,227.74			1,670,228	0.08805	\$ 147,064	0.08010	\$ 133,785	\$ (13,278)
September	1,596,632.14			1,596,632	0.08270	\$ 132,041	0.06703	\$ 107,022	\$ (25,019)
October	1,576,834.46			1,576,834	0.06371	\$ 100,460	0.07544	\$ 118,956	\$ 18,496
November	1,606,062.12			1,606,062	0.07623	\$ 122,430	0.11320	\$ 181,806	\$ 59,376
December	1,725,297.57			1,725,298	0.11462	\$ 197,754	0.09471	\$ 163,403	\$ (34,351)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	20,055,898	-	-	20,055,898		\$ 1,531,552		\$ 1,562,307	\$ 30,755

Calculated Loss Factor 1.0601
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687
Difference -0.0086

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

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (170,959)			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5	Significant prior period billing adjustments recorded in current year				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	Differences in actual system losses and billed TLFs				
8	Others as justified by distributor				
9		\$ 258,839	A clerical error was found in the calculation of the recorded variance for 2015. The actual amount paid to IESO	Yes	
10		\$ (57,124)	Actual Billed consumption was \$1,474,427 not calculated \$1,531,522 above. This is due to pro-rating limitation in	No	

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 30,756
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 30,755
	Unresolved Difference	\$ 0
	Unresolved Difference as % of Expected GA Payments to IESO	0.0%



Ontario Energy Board

GA Analysis Workform

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

Year		2016		
Total Metered excluding WMP	C = A+B	56,279,165	kWh	100%
RPP	A	38,119,064	kWh	67.7%
Non RPP	B = D+E	18,160,100	kWh	32.3%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	18,160,100	kWh	32.3%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2016								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	1,826,933.25			1,826,933	0.08423	\$ 153,883	0.09179	\$ 167,694	\$ 13,812
February	1,665,117.02			1,665,117	0.10384	\$ 172,906	0.09851	\$ 164,031	\$ (8,875)
March	1,743,332.00			1,743,332	0.09022	\$ 157,283	0.10610	\$ 184,968	\$ 27,684
April	1,508,086.00			1,508,086	0.12115	\$ 182,705	0.11132	\$ 167,880	\$ (14,824)
May	1,461,911.97			1,461,912	0.10405	\$ 152,112	0.10749	\$ 157,141	\$ 5,029
June	1,485,341.63			1,485,342	0.11650	\$ 173,042	0.09545	\$ 141,776	\$ (31,266)
July	1,591,028.88			1,591,029	0.07667	\$ 121,984	0.08306	\$ 132,151	\$ 10,167
August	1,688,307.44			1,688,307	0.08569	\$ 144,671	0.07103	\$ 119,920	\$ (24,751)
September	1,481,612.34			1,481,612	0.07060	\$ 104,602	0.09531	\$ 141,212	\$ 36,611
October	1,514,552.21			1,514,552	0.09720	\$ 147,214	0.11226	\$ 170,024	\$ 22,809
November	1,553,002.19			1,553,002	0.12271	\$ 190,569	0.11109	\$ 172,523	\$ (18,046)
December	1,733,121.07			1,733,121	0.10594	\$ 183,607	0.08708	\$ 150,920	\$ (32,687)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	19,252,346	-	-	19,252,346		\$ 1,884,578		\$ 1,870,240	\$ (14,338)

Calculated Loss Factor 1.0601
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687
Difference -0.0086

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

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (24,552)			
	CT 148 True-up of GA Charges based on Actual Non-RPP				
1a	Volumes - prior year				
	CT 148 True-up of GA Charges based on Actual Non-RPP				
1b	Volumes - current year				
	Remove prior year end unbilled to actual revenue differences				
2a					
	Add current year end unbilled to actual revenue differences				
2b					
	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3a					
	Add difference between current year accrual/forecast to actual from long term load transfers				
3b					
	Remove GA balances pertaining to Class A customers				
4					
	Significant prior period billing adjustments recorded in current year				
5					
	Differences in GA IESO posted rate and rate charged on IESO invoice				
6					
	Differences in actual system losses and billed TLFs				
7					
	Others as justified by distributor				
8					
		\$ 9,715	Actual Billed consumption was \$1,894,293 not calculated \$1,884,578 above. This is due to pro-rating limitation in	No	
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (14,837)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (14,338)
	Unresolved Difference	\$ (499)
	Unresolved Difference as % of Expected GA Payments to IESO	0.0%



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GA Analysis Workform

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

Year		2017		
Total Metered excluding WMP	C = A+B	54,516,683	kWh	100%
RPP	A	37,401,937	kWh	68.6%
Non RPP	B = D+E	17,114,746	kWh	31.4%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	17,114,746	kWh	31.4%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2017								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	1,747,614			1,747,614	0.06687	\$ 116,863	0.08227	\$ 143,776	\$ 26,913
February	1,451,223			1,451,223	0.10559	\$ 153,235	0.08639	\$ 125,371	\$ (27,863)
March	1,777,861			1,777,861	0.08409	\$ 149,500	0.07135	\$ 126,850	\$ (22,650)
April	1,386,035			1,386,035	0.06874	\$ 95,276	0.10778	\$ 149,387	\$ 54,111
May	1,397,214			1,397,214	0.10623	\$ 148,426	0.12307	\$ 171,955	\$ 23,529
June	1,431,220			1,431,220	0.11954	\$ 171,088	0.11848	\$ 169,571	\$ (1,517)
July	1,455,476			1,455,476	0.10652	\$ 155,037	0.11280	\$ 164,178	\$ 9,140
August	1,512,417			1,512,417	0.11500	\$ 173,928	0.10109	\$ 152,890	\$ (21,038)
September	1,455,620			1,455,620	0.12739	\$ 185,431	0.08864	\$ 129,026	\$ (56,405)
October	1,441,949			1,441,949	0.10212	\$ 147,252	0.12563	\$ 181,152	\$ 33,900
November	1,541,501			1,541,501	0.11164	\$ 172,093	0.09704	\$ 149,587	\$ (22,506)
December	1,659,308			1,659,308	0.08391	\$ 139,233	0.09207	\$ 152,773	\$ 13,540
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	18,257,439	-	-	18,257,439		\$ 1,807,362		\$ 1,816,517	\$ 9,154

Calculated Loss Factor 1.0668
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0687
Difference -0.0019

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

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (30,567)		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	CT 148 True-up of GA Charges based on Actual Non-RPP				
1a	Volumes - prior year				
	CT 148 True-up of GA Charges based on Actual Non-RPP				
1b	Volumes - current year				
	Remove prior year end unbilled to actual revenue differences				
2a					
	Add current year end unbilled to actual revenue differences				
2b					
	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3a					
	Add difference between current year accrual/forecast to actual from long term load transfers				
3b					
	Remove GA balances pertaining to Class A customers				
4					
	Significant prior period billing adjustments recorded in current year				
5					
	Differences in GA IESO posted rate and rate charged on IESO invoice				
6					
	Differences in actual system losses and billed TLFs				
7					
	Others as justified by distributor				
8					
		\$ 39,721	Actual Billed consumption was \$1,847,083 not calculated \$807,362 above. This is due to pro-rating limitation in	No	
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 9,154
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 9,154
	Unresolved Difference	\$ (0)
	Unresolved Difference as % of Expected GA	
	Payments to IESO	0.0%



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GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	56,923,775	kWh	100%
RPP	A	40,295,493	kWh	70.8%
Non RPP	B = D+E	16,628,282	kWh	29.2%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	16,628,282	kWh	29.2%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2018								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	1,726,447			1,726,447	0.08777	\$ 151,530	0.06736	\$ 116,293	\$ (35,237)
February	1,428,191			1,428,191	0.07333	\$ 104,729	0.08167	\$ 116,640	\$ 11,911
March	1,641,428			1,641,428	0.07877	\$ 129,295	0.09481	\$ 155,624	\$ 26,329
April	1,382,614			1,382,614	0.09810	\$ 135,634	0.09959	\$ 137,695	\$ 2,060
May	1,347,653			1,347,653	0.09392	\$ 126,572	0.10793	\$ 145,452	\$ 18,881
June	1,329,383			1,329,383	0.13336	\$ 177,286	0.11896	\$ 158,143	\$ (19,143)
July	1,481,644			1,481,644	0.08502	\$ 125,969	0.07737	\$ 114,635	\$ (11,335)
August	1,521,553			1,521,553	0.07790	\$ 118,529	0.07490	\$ 113,964	\$ (4,565)
September	1,352,268			1,352,268	0.08424	\$ 113,915	0.08584	\$ 116,079	\$ 2,164
October	1,404,827			1,404,827	0.08921	\$ 125,325	0.12059	\$ 169,408	\$ 44,083
November	1,457,453			1,457,453	0.12235	\$ 178,319	0.09855	\$ 143,632	\$ (34,687)
December	1,546,417			1,546,417	0.09198	\$ 142,239	0.07404	\$ 114,497	\$ (27,743)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	17,619,877	-	-	17,619,877		\$ 1,629,344		\$ 1,602,062	\$ (27,282)

Calculated Loss Factor 1.0596

Most Recent Approved Loss Factor for Secondary Metered

Customer < 5,000kW

1.0687

Difference

-0.0091

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

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

Note 5

Reconciling Items

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (36,706)			If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5	Significant prior period billing adjustments recorded in current year				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	Differences in actual system losses and billed TLFs				
8	Others as justified by distributor				
9		\$ 9,424	Actual Billed consumption was \$1638,768 not calculated \$1,629,344 above. This is due to pro-rating limitation in	No	
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	\$ (27,282)
Net Change in Expected GA Balance in the Year Per Analysis	\$ (27,282)
Unresolved Difference	\$ 0
Unresolved Difference as % of Expected GA Payments to IESO	0.0%



Ontario Energy Board

GA Analysis Workform

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

Year		2019		
Total Metered excluding WMP	C = A+B	57,432,524	kWh	100%
RPP	A	41,367,424	kWh	72.0%
Non RPP	B = D+E	16,065,100	kWh	28.0%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	16,065,100	kWh	28.0%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2019								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	1,667,472			1,667,472	0.06741	\$ 112,404	0.08092	\$ 134,932	\$ 22,528
February	1,490,237			1,490,237	0.06657	\$ 143,912	0.08812	\$ 131,320	\$ (12,592)
March	1,545,823			1,545,823	0.08105	\$ 125,289	0.08041	\$ 124,300	\$ (989)
April	1,328,082			1,328,082	0.08129	\$ 107,960	0.12333	\$ 163,792	\$ 55,833
May	1,288,332			1,288,332	0.12860	\$ 165,680	0.12604	\$ 162,381	\$ (3,298)
June	1,280,496			1,280,496	0.12444	\$ 159,345	0.13728	\$ 175,786	\$ 16,442
July	1,434,060			1,434,060	0.13527	\$ 193,985	0.09645	\$ 138,315	\$ (55,670)
August	1,363,839			1,363,839	0.07211	\$ 99,789	0.12607	\$ 174,461	\$ 74,672
September	1,270,933			1,270,933	0.12934	\$ 164,382	0.12263	\$ 155,855	\$ (8,528)
October	1,355,801			1,355,801	0.17878	\$ 242,390	0.13680	\$ 185,474	\$ (56,917)
November	1,446,108			1,446,108	0.10727	\$ 155,124	0.09953	\$ 143,931	\$ (11,193)
December	1,517,909			1,517,909	0.08569	\$ 130,070	0.09321	\$ 141,484	\$ 11,415
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	17,009,090	-	-	17,009,090		\$ 1,800,330		\$ 1,832,030	\$ 31,701

Calculated Loss Factor	1.0588
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0687
Difference	-0.0099

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

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

Note 5

Reconciling Items

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 20,209			If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
3	Significant prior period billing adjustments recorded in current year				
4	Differences in actual system losses and billed TLFs				
5	CT 2148 for prior period corrections				
6	Others as justified by distributor				
7		\$ 10,628	Actual Billed consumption was \$1,810,957 not calculated \$1,800,330 above. This is due to pro-rating limitation in	No	
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	\$ 30,837
Net Change in Expected GA Balance in the Year Per Analysis	\$ 31,701
Unresolved Difference	\$ (864)
Unresolved Difference as % of Expected GA Payments to IESO	0.0%

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 7 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1 Clerical Error 2015 in GA Non-RPP allocation entry	258,839	Yes	
2			
3			
4			
5			
6			
7			
8			
Total	258,839		
Total principal adjustments included in last approved balance			
Difference	258,839		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 Clerical Error 2015 in GA Non-RPP allocation entry	(258,839)	Yes	
2			
3			
4			
5			
6			
7			
8			
Total	(258,839)		
Total principal adjustments included in last approved balance			
Difference	(258,839)		

Note 8 **Principal adjustment reconciliation in current application**

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2019 Balance" column should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2015	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1 Clerical Error 2015 in GA Non-RPP allocation entry	(258,839.28)	2020
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	(258,839)	
	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(258,839)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2015	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1 Clerical Error 2015 in GA Non-RPP allocation entry	258,839.28	2020
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	258,839	
	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	258,839	