



## 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	<p>Questions been revised on tab 1.</p> <p>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.</p>
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	<p>Complete the information sheet.</p> <p><u>Questions 1 to 4</u></p> <p>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.</p> <p>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.</p> <p><u>Questions 5 to 6</u></p> <p>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.</p> <p>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.</p> <p>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</p>
		2 2a	<p>Complete the DVA continuity schedule.</p> <p>a) <u>For all Group 1 accounts, except Account 1595:</u></p> <p>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. <i>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.</i></p>

2a and 2b - Continuity Schedule	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	2b	<p><u>b) For all Account 1595 sub-accounts:</u> 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.</p> <p>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). <i>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.</i></p> <p>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.</p> <p>For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU.</p> <p><u>c) For all Group 2 accounts:</u> 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. <i>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.</i></p> <p>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).</p> <p>Indicate whether disposition is requested for various accounts in column BU</p> <p>Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation in tab 3, if necessary.</p>
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 7 8 9	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Complete the table accordingly for each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast of total Class A and B consumption for transition and full year Class A customers in the test year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as applicable.</p>

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	<p>This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated.</p> <p>In row 20, enter the Non-RPP consumption less WMP consumption.</p> <p>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.</p>
6.2 - CBR	This tab calculates the billing determinants for the CBR Class B rate rider, if applicable.	11	<p>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.</p> <p>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.</p>
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	<p>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.</p> <p>In row 20, enter the total Class B consumption less WMP consumption.</p> <p>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.</p> <p>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.</p>
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	<p>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 .</p> <p>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.</p>



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 questions:

#### 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

### General Notes

#### Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

Pale grey cell represent auto-populated RRR data

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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

		2014										2015													
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	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	Opening Principal Amounts as of Jan-1-16	Transactions Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016
<b>Group 1 Accounts</b>																									
LV Variance Account	1550				\$14,494	\$14,494				-\$290	-\$290	\$14,494	-\$20,556	\$42,454		-\$48,517	-\$290	-\$540	-\$392		-\$438	-\$48,517	-\$43,694		
Smart Metering Entity Charge Variance Account	1551				\$148	\$148				\$61	\$61	\$148	\$38	\$2,632		-\$2,445	\$61	-\$14	\$75		-\$28	-\$2,445	\$64		
RSVA - Wholesale Market Service Charge <sup>2</sup>	1580				-\$157,741	-\$157,741				-\$3,305	-\$3,305	-\$157,741	-\$10,747	-\$80,218		-\$88,269	-\$3,305	-\$1,721	-\$2,324		-\$2,703	-\$88,269	\$3,332		
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580										\$0	\$0				\$0					\$0	\$0			
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580										\$0	\$0				\$0					\$0	\$0			
RSVA - Retail Transmission Network Charge	1584				\$12,206	\$12,206				-\$324	-\$324	\$12,206	\$8,141	\$24,241		-\$3,894	-\$324	-\$503	\$735		-\$1,562	-\$3,894	\$15,108		
RSVA - Retail Transmission Connection Charge	1586				\$80,368	\$80,368				-\$3	-\$3	\$80,368	\$120,604	\$11,381		\$189,591	-\$3	\$982	\$221		\$758	\$189,591	\$170,407		
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588				-\$279,349	-\$279,349				-\$14,592	-\$14,592	-\$279,349	\$604,736	-\$164,674	-\$258,839	\$231,221	-\$14,592	-\$6,647	-\$7,953	-\$1,424	-\$14,709	\$231,221	-\$38,418		
RSVA - Global Adjustment <sup>4</sup>	1589				\$100,778	\$100,778				\$726	\$726	\$100,778	-\$170,959	\$66,414	\$258,839	\$122,244	\$726	-\$1,386	\$998	\$1,424	-\$235	\$122,244	-\$24,552		
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595				\$23,123	\$23,123				-\$41,531	-\$41,531	\$23,123	\$67,233			\$90,356	-\$41,531	\$911			-\$40,620	\$90,356	-\$11,599		
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595					\$0					\$0	\$0	\$49,781	\$97,770		-\$47,989	\$0	-\$586	\$8,640		-\$9,226	-\$47,989	\$55,240		
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595					\$0					\$0	\$0				\$0					\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595					\$0					\$0	\$0				\$0					\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595					\$0					\$0	\$0				\$0					\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595					\$0					\$0	\$0				\$0					\$0	\$0			
Refer to the Filing Requirements for disposition eligibility.																									
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	-\$205,972	-\$205,972	\$0	\$0	\$0	-\$59,259	-\$59,259	-\$205,972	\$648,270	\$0	\$0	\$442,297	-\$59,259	-\$9,503	\$0	\$0	-\$68,762	\$442,297	\$125,889	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	-\$306,751	-\$306,751	\$0	\$0	\$0	-\$59,984	-\$59,984	-\$306,751	\$819,229	-\$66,414	-\$258,839	\$320,054	-\$59,984	-\$8,117	-\$998	-\$1,424	-\$68,527	\$320,054	\$150,441	\$0	\$0
RSVA - Global Adjustment <sup>4</sup>	1589	\$0	\$0	\$0	\$100,778	\$100,778	\$0	\$0	\$0	\$726	\$726	\$100,778	-\$170,959	\$66,414	\$258,839	\$122,244	\$726	-\$1,386	\$998	\$1,424	-\$235	\$122,244	-\$24,552	\$0	\$0

Energy Board

Deferral/Variance Account Workform

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		2016						2017										2018											
Account Descriptions		Account Number	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan-1-18	Transactions(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	Opening Principal Amounts as of Jan-1-19
Group 1 Accounts																													
LV Variance Account		1550	-\$92,210	-\$438	-\$965			-\$1,404	-\$92,210	-\$40,169			-\$132,380	-\$1,404	-\$1,542			-\$2,945	-\$132,380	-\$25,711			-\$158,091	-\$2,945	-\$3,047			-\$5,992	-\$158,091
Smart Metering Entity Charge Variance Account		1551	-\$2,381	-\$28	-\$26			-\$54	-\$2,381	-\$62			-\$2,444	-\$54	-\$29			-\$82	-\$2,444	-\$2,333			-\$4,776	-\$82	-\$79			-\$162	-\$4,776
RSVA - Wholesale Market Service Charge <sup>5</sup>		1580	-\$84,937	-\$2,703	-\$1,265			-\$3,968	-\$84,937	\$6,288			-\$78,649	-\$3,968	-\$1,429			-\$5,397	-\$78,649	\$1,531			-\$77,118	-\$5,397	-\$1,902			-\$7,298	-\$77,118
Variance WMS – Sub-account CBR Class A <sup>5</sup>		1580	\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>		1580	\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
RSVA - Retail Transmission Network Charge		1584	\$11,213	-\$1,562	-\$347			-\$1,909	\$11,213	\$599			\$11,812	-\$1,909	-\$173			-\$2,082	\$11,812	-\$3,379			\$8,434	-\$2,082	-\$502			-\$2,584	\$8,434
RSVA - Retail Transmission Connection Charge		1586	\$359,998	\$758	\$2,557			\$3,315	\$359,998	\$169,032			\$529,029	\$3,315	\$4,767			\$8,083	\$529,029	\$162,441			\$691,470	\$8,083	\$10,861			\$18,943	\$691,470
RSVA - Power (excluding Global Adjustment) <sup>4</sup>		1588	\$192,804	-\$14,709	-\$1,619		-\$2,847	-\$19,176	\$192,804	\$193,301			\$386,105	-\$19,176	-\$2,086		-\$3,106	-\$24,368	\$386,105	-\$174,291			\$211,814	-\$24,368	\$1,070		-\$4,821	-\$28,119	\$211,814
RSVA - Global Adjustment <sup>4</sup>		1589	\$97,692	-\$235	-\$2,158		\$2,847	\$454	\$97,692	-\$30,567			\$67,125	\$454	-\$1,991		\$3,106	\$1,569	\$67,125	-\$36,706			\$30,419	\$1,569	-\$3,242		\$4,821	\$3,148	\$30,419
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>		1595	\$78,757	-\$40,620	\$881			-\$39,739	\$78,757				\$78,757	-\$39,739	\$945			-\$38,794	\$78,757				\$78,757	-\$38,794	\$1,442			-\$37,352	\$78,757
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>		1595	\$7,251	-\$9,226	-\$58			-\$9,284	\$7,251	\$0			\$7,251	-\$9,284	\$87			-\$9,197	\$7,251				\$7,251	-\$9,197	\$133			-\$9,064	\$7,251
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>		1595	\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>		1595	\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>		1595	\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>		1595	\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Refer to the Filing Requirements for disposition eligibility.																													
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			\$568,186	-\$68,762	-\$3,002	\$0	\$0	-\$71,763	\$568,186	\$298,421	\$0	\$0	\$866,607	-\$71,763	-\$1,451	\$0	\$0	-\$73,214	\$866,607	-\$78,448	\$0	\$0	\$788,160	-\$73,214	\$4,734	\$0	\$0	-\$68,480	\$788,160
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$470,494	-\$68,527	-\$843	\$0	-\$2,847	-\$72,217	\$470,494	\$328,988	\$0	\$0	\$799,482	-\$72,217	\$541	\$0	-\$3,106	-\$74,782	\$799,482	-\$41,741	\$0	\$0	\$757,741	-\$74,782	\$7,975	\$0	-\$4,821	-\$71,628	\$757,741
RSVA - Global Adjustment 4		1589	\$97,692	-\$235	-\$2,158	\$0	\$2,847	\$454	\$97,692	-\$30,567	\$0	\$0	\$67,125	\$454	-\$1,991	\$0	\$3,106	\$1,569	\$67,125	-\$36,706	\$0	\$0	\$30,419	\$1,569	-\$3,242	\$0	\$4,821	\$3,148	\$30,419

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

		2019									2020				Projected Interest on Dec-31-19 Balances					2.1.7 RRR	
Account Descriptions	Account Number	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	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	-\$47,424			-\$205,515	-\$5,992	-\$4,129			-\$10,121			-\$205,515	-\$10,121	-\$2,826	-\$1,171	-\$14,119	-\$219,633.95		-\$215,637	\$0
Smart Metering Entity Charge Variance Account	1551	-\$401			-\$5,177	-\$162	-\$105			-\$266			-\$5,177	-\$266	-\$71	-\$7	-\$345	-\$5,521.77		-\$5,443	\$0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$192			-\$77,310	-\$7,298	-\$2,079			-\$9,377			-\$77,310	-\$9,377	-\$1,063	-\$110	-\$10,550	-\$87,860.25		-\$86,687	\$0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580				\$0	\$0				\$0			\$0	\$0			\$0	\$0.00			\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580				\$0	\$0				\$0			\$0	\$0			\$0	\$0.00			\$0
RSVA - Retail Transmission Network Charge	1584	\$5,615			\$14,049	-\$2,584	-\$340			-\$2,924			\$14,049	-\$2,924	\$193	\$80	-\$2,651	\$11,397.97		\$11,125	\$0
RSVA - Retail Transmission Connection Charge	1586	\$186,852			\$878,323	\$18,943	\$16,514			\$35,457			\$878,323	\$35,457	\$12,077	\$5,006	\$52,541	\$930,863.26		\$913,780	\$0
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	-\$96,681			\$115,134	-\$28,119	\$3,452		-\$5,817	-\$30,484			\$115,134	-\$30,484	\$1,583	\$1,640	-\$27,261	\$87,872.38	Yes	\$361,504	\$276,854
RSVA - Global Adjustment <sup>4</sup>	1589	\$20,209			\$50,628	\$3,148	-\$3,849		\$5,817	\$5,117			\$50,628	\$5,117	\$696	-\$695	\$5,118	\$55,745.61	Yes	-\$221,110	-\$276,854
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595				\$78,757	-\$37,352	\$1,748			-\$35,604			\$78,757	-\$35,604	\$1,083	\$449	-\$34,072	\$44,684.82	Yes	\$43,154	\$1
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595				\$7,251	-\$9,064	\$161			-\$8,903			\$7,251	-\$8,903	\$100	\$41	-\$8,762	-\$1,510.70	Yes	-\$1,652	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595				\$0	\$0				\$0			\$0	\$0			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595				\$0	\$0				\$0			\$0	\$0			\$0	\$0.00			\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595				\$0	\$0				\$0			\$0	\$0			\$0	\$0.00	No		\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595				\$0	\$0				\$0			\$0	\$0			\$0	\$0.00	No		\$0
Refer to the Filing Requirements for disposition eligibility.																					
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$67,979	\$0	\$0	\$856,138	-\$68,480	\$11,374	\$0	\$0	-\$57,105	\$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)		\$47,770	\$0	\$0	\$805,510	-\$71,628	\$15,223	\$0	-\$5,817	-\$62,222	\$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	\$20,209	\$0	\$0	\$50,628	\$3,148	-\$3,849	\$0	\$5,817	\$5,117	\$0	\$0	\$50,628	\$5,117	\$696	-\$695	\$5,118	\$55,745.61		-\$221,110	-\$276,854

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

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

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

<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.

<sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

<sup>5</sup> Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.

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



For all OEB-Approved dispositions, please ensure that the disposition amount has the same si  
positive figure and credit balance are to have a negative figure) as per the related OEB decisio

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

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

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data.  
Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for  
disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be  
recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis.  
No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account  
is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021  
rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled  
Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts  
1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the  
transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the  
"OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must  
be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR  
amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no  
disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed.  
If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.

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

For all OEB-Approved dispositions, please ensure that the disposition amount has the same si  
positive figure and credit balance are to have a negative figure) as per the related OEB decisio

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

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

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data.  
Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for  
disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be  
recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis.  
No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account  
is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021  
rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled  
Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts  
1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the  
transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the  
"OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must  
be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR  
amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no  
disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed.  
If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.

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

# 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

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

5

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

		2014												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(1) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(1) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0	\$0		
Pole Attachment Revenue Variance <sup>3</sup>	1508					\$0					\$0	\$0		
Retail Service Charge Incremental Revenue <sup>6</sup>	1508					\$0					\$0	\$0		
Other Regulatory Assets - Sub-Account - Other	1508					\$0					\$0	\$0		
Sub-Account Incremental Capital Expenditures	1508		\$1,635,524			\$1,635,524					\$0	\$1,635,524	\$313,711	
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508		-\$86,076			-\$86,076		-\$299			-\$299	-\$86,076	-\$159,676	
Sub-Account Depreciation Expense	1508		\$32,422			\$32,422					\$0	\$32,422	\$50,511	
Sub-Account Accumulated Depreciation	1508		-\$32,422			-\$32,422					\$0	-\$32,422	-\$50,511	
Retail Cost Variance Account - Retail <sup>6</sup>	1518					\$0					\$0	\$0		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522					\$0					\$0	\$0		
Misc. Deferred Debits	1525					\$0					\$0	\$0		
Retail Cost Variance Account - STR <sup>6</sup>	1548					\$0					\$0	\$0		
Extra-Ordinary Event Costs	1572					\$0					\$0	\$0		
Deferred Rate Impact Amounts	1574					\$0					\$0	\$0		
RSVA - One-time	1582					\$0					\$0	\$0		
Other Deferred Credits	2425					\$0					\$0	\$0		
Group 2 Sub-Total		\$0	\$1,549,448	\$0	\$0	\$1,549,448	\$0	-\$299	\$0	\$0	-\$299	\$1,549,448	\$154,035	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592					\$0					\$0	\$0		
LRAM Variance Account <sup>4</sup>	1568					\$0					\$0	\$0		
Total including Account 1568		\$0	\$1,549,448	\$0	\$0	\$1,549,448	\$0	-\$299	\$0	\$0	-\$299	\$1,549,448	\$154,035	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522					\$0					\$0	\$0		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522					\$0					\$0	\$0		
Renewable Generation Connection Capital Deferral Account	1531					\$0					\$0	\$0		
Renewable Generation Connection OM&A Deferral Account	1532					\$0					\$0	\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0	\$0		
Smart Grid Capital Deferral Account	1534					\$0					\$0	\$0		
Smart Grid OM&A Deferral Account	1535					\$0					\$0	\$0		
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555					\$0					\$0	\$0		
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557													
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0						\$0		
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0						\$0		

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

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

board

Deferral/Variance Account Workform

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

		2015							2016								
Account Descriptions	Account Number	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	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016
Group 2 Accounts																	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	\$0				\$0	\$0				\$0	\$0			
Pole Attachment Revenue Variance <sup>5</sup>	1508		\$0	\$0				\$0	\$0				\$0	\$0			
Retail Service Charge Incremental Revenue <sup>6</sup>	1508		\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Other	1508		\$0	\$0				\$0	\$0				\$0	\$0			
Sub-Account Incremental Capital Expenditures	1508		\$1,949,235	\$0	\$26,121			\$26,121	\$1,949,235				\$1,949,235	\$26,121	\$21,052		
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508		-\$245,752	-\$299	-\$1,872			-\$2,171	-\$245,752	-\$154,509			-\$400,261	-\$2,171	-\$3,460		
Sub-Account Depreciation Expense	1508		\$82,933	\$0				\$0	\$82,933	\$39,391			\$122,324	\$0			
Sub-Account Accumulated Depreciation	1508		-\$82,933	\$0				\$0	-\$82,933	-\$39,391			-\$122,324	\$0			
Retail Cost Variance Account - Retail <sup>6</sup>	1518		\$0	\$0				\$0	\$0				\$0	\$0			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		\$0	\$0				\$0	\$0				\$0	\$0			
Misc. Deferred Debits	1525		\$0	\$0				\$0	\$0				\$0	\$0			
Retail Cost Variance Account - STR <sup>6</sup>	1548		\$0	\$0				\$0	\$0				\$0	\$0			
Extra-Ordinary Event Costs	1572		\$0	\$0				\$0	\$0				\$0	\$0			
Deferred Rate Impact Amounts	1574		\$0	\$0				\$0	\$0				\$0	\$0			
RSVA - One-time	1582		\$0	\$0				\$0	\$0				\$0	\$0			
Other Deferred Credits	2425		\$0	\$0				\$0	\$0				\$0	\$0			
Group 2 Sub-Total		\$0	\$1,703,483	-\$299	\$24,249	\$0	\$0	\$23,950	\$1,703,483	-\$154,509	\$0	\$0	\$1,548,973	\$23,950	\$17,592	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0				\$0	\$0				\$0	\$0			
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592		\$0	\$0				\$0	\$0				\$0	\$0			
LRAM Variance Account <sup>4</sup>	1568		\$0	\$0				\$0	\$0				\$0	\$0			
Total including Account 1568		\$0	\$1,703,483	-\$299	\$24,249	\$0	\$0	\$23,950	\$1,703,483	-\$154,509	\$0	\$0	\$1,548,973	\$23,950	\$17,592	\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522		\$0	\$0				\$0	\$0				\$0	\$0			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522		\$0	\$0				\$0	\$0				\$0	\$0			
Renewable Generation Connection Capital Deferral Account	1531		\$0	\$0				\$0	\$0				\$0	\$0			
Renewable Generation Connection OM&A Deferral Account	1532		\$0	\$0				\$0	\$0				\$0	\$0			
Renewable Generation Connection Funding Addder Deferral Account	1533		\$0	\$0				\$0	\$0				\$0	\$0			
Smart Grid Capital Deferral Account	1534		\$0	\$0				\$0	\$0				\$0	\$0			
Smart Grid OM&A Deferral Account	1535		\$0	\$0				\$0	\$0				\$0	\$0			
Smart Grid Funding Addder Deferral Account	1536		\$0	\$0				\$0	\$0				\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555		\$0	\$0				\$0	\$0				\$0	\$0			
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557		\$0					\$0	\$0				\$0	\$0			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		\$0						\$0				\$0				
Accounting Changes Under CGAAP Balance + Return Component	1576		\$0						\$0				\$0				

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

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

board

Deferral/Variance Account Workform

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

		2017										2018					
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan-1-18	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18
Group 2 Accounts																	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0	\$0				\$0	\$0				\$0	\$0	-\$3,419			-\$3,419
Retail Service Charge Incremental Revenue <sup>6</sup>	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	\$47,173	\$1,949,235				\$1,949,235	\$47,173	\$23,391			\$70,564	\$1,949,235				\$1,949,235
Sub-Account Incremental Capital Expenditures and Rate Rider Revenues	1508	-\$5,631	-\$400,261	-\$152,004			-\$552,266	-\$5,631	-\$5,745			-\$11,376	-\$552,266	-\$157,479			-\$709,745
Sub-Account Depreciation Expense	1508	\$0	\$122,324	\$39,391			\$161,715	\$0				\$0	\$161,715	\$39,396			\$201,111
Sub-Account Accumulated Depreciation	1508	\$0	-\$122,324	-\$39,391			-\$161,715	\$0				\$0	-\$161,715	-\$39,396			-\$201,111
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$41,542	\$1,548,973	-\$152,004	\$0	\$0	\$1,396,969	\$41,542	\$17,646	\$0	\$0	\$59,187	\$1,396,969	-\$160,898	\$0	\$0	\$1,236,071
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	\$0				\$0	\$0				\$0	\$0	-\$211			-\$211
LRAM Variance Account <sup>4</sup>	1568	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Total including Account 1568		\$41,542	\$1,548,973	-\$152,004	\$0	\$0	\$1,396,969	\$41,542	\$17,646	\$0	\$0	\$59,187	\$1,396,969	-\$161,110	\$0	\$0	\$1,235,860
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0	\$0				\$0	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557	\$0	\$0				\$0	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		\$0				\$0						\$0				\$0
Accounting Changes Under CGAAP Balance + Return Component	1576		\$0				\$0						\$0				\$0

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

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

board

Deferral/Variance Account Workform

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

		2019																
Account Descriptions	Account Number	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	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	Principal Disposition during 2020 - instructed by OEB	
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0		
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0				\$0	-\$3,419	-\$40,278			-\$43,697	\$0	-\$228			-\$228	\$41,925	
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0				\$0	\$0				\$0	\$0				\$0		
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0	\$0				\$0		
Sub-Account Incremental Capital Expenditures	1508	\$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	-\$11,376	-\$11,898			-\$23,274	-\$709,745	-\$157,397			-\$867,142	-\$23,274	-\$17,409			-\$40,683		
Sub-Account Depreciation Expense	1508	\$0				\$0	\$201,111	\$39,396			\$240,507	\$0				\$0		
Sub-Account Accumulated Depreciation	1508	\$0				\$0	-\$201,111	-\$39,396			-\$240,507	\$0				\$0		
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$0				\$0	\$0				\$0	\$0				\$0		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0	\$0				\$0		
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0		
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$0				\$0	\$0				\$0	\$0				\$0		
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0		
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0		
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0		
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0		
Group 2 Sub-Total		\$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	\$41,925	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0		
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	-\$211	-\$4,244			-\$4,455	\$0	-\$19			-\$19		
LRAM Variance Account <sup>4</sup>	1568	\$0				\$0	\$0			\$314,188	\$314,188	\$0	\$0		\$15,082	\$15,082		
Total including Account 1568		\$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	\$41,925	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0				\$0		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0	\$0				\$0		
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0				\$0		
Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	\$0				\$0	\$0				\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0		
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0		
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0		
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0				\$0	\$0				\$0	\$0				\$0		
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557	\$0				\$0	\$0				\$0	\$0				\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575						\$0				\$0							
Accounting Changes Under CGAAP Balance + Return Component	1576						\$0				\$0							

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

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

board

Deferral/Variance Account Workform

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

		2020			Projected Interest on Dec-31-19 Balances					2.1.7 RRR	
Account Descriptions	Account Number	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2020	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 <sup>5</sup>	1508		-\$85,622	-\$228	-\$877	-\$488	-\$1,593	-\$87,214.59		-\$43,925	\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	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 <sup>6</sup>	1518		\$0	\$0			\$0	\$0.00			\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		\$0	\$0			\$0	\$0.00			\$0
Misc. Deferred Debits	1525		\$0	\$0			\$0	\$0.00			\$0
Retail Cost Variance Account - STR <sup>6</sup>	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		\$0	\$996,471	\$109,766	\$14,002	\$5,680	\$129,448	-\$87,214.59			-\$1,148,162
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0			\$0	\$0.00			\$0
PILs 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
LRAM Variance Account <sup>4</sup>	1568		\$314,188	\$15,082			\$15,082	\$329,270.00		\$329,270	\$0
Total including Account 1568		\$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 Account	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 - Stranded Meter Costs	1555		\$0	\$0			\$0	\$0.00	No		\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	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

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

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

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

<sup>3</sup> Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside the DVA Continuity Schedule.

<sup>4</sup> Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

<sup>5</sup> This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018. The account is expected to be discontinued after rebasing, once a utility updates its pole attachment charge in base rates and disposes of the account balance.

<sup>6</sup> The 1508 sub- account is effective May 1, 2019 per the Energy Retailer Service Charges Decision and Order (EB-2015-0304). The RCVAs are expected to be discontinued after rebasing, once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## 2021 Deferral/Variance Account Workform

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

	Account Descriptions	Account Number	Variance RRR vs. 2019 Balance (Principal + Interest)	Explanation
6	RSVA - Power (excluding Global Adjustment) <sup>4</sup>	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.
7	RSVA - Global Adjustment <sup>4</sup>	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.
10	Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	\$ 1.00	Variance due to rounding.
48	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 and 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 MicroFit 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)
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers <sup>4</sup>	Metered kW for Non-RPP Customers <sup>4</sup>		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		697,574		1,046,199			32,639,692	-	697,574
GS<50	kWh	369	10,191,190		1,072,757		322,632			10,191,190	-	1,072,757
GS>50	kW	30	15,482,365	38,559	12,164,716	30,296	217,041			15,482,365	38,559	12,164,716
USL	kWh	21	115,182		10,970		4,898			115,182	-	10,970
STREET LIGHT	kW	799	224,919	660	224,919	660	35,633			224,919	660	224,919
SENTINEL LIGHT	kWh	25	24,258	67	970	3	1,805			24,258	67	970
										-	-	-
										-	-	-
										-	-	-
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										-	-	-
<b>Total</b>		<b>4,154</b>	<b>58,677,605</b>	<b>39,286</b>	<b>14,171,904</b>	<b>30,959</b>	<b>\$ 1,628,208</b>	<b>-</b>	<b>-</b>	<b>58,677,605</b>	<b>39,286</b>	<b>14,171,904</b>

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

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

Ontario Energy Board

**2021 Deferral/Va**

## 2021 Deferral/Va

In the green shaded cells, enter the data related to the **proposed** loan

Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	1595 Recovery Share Proportion (2014 and pre-2014) <sup>1</sup>	1595 Recovery Share Proportion (2015) <sup>1</sup>	1568 LRAM Variance Account Class Allocation <sup>1</sup> (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>2</sup>
RESIDENTIAL	71%	74%	97,185	2,910
GS<50	25%	26%	77,019	369
GS<50	3%	-2%	48,073	
USL	1%	1%	(332)	
STREET LIGHT	1%	2%	107,503	
SENTINNEL LIGHT	0%	0%	(180)	
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>\$ 329,270</b>	
			\$ 329,270	
			-\$ 0	

1595 sub-accounts are to be allocated to rate classes in proportion to

Portion of customers for the Residential and GS<50 Classes will be as follows:

# 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
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>760,292</b>		<b>427,604</b>	<b>135,506</b>	<b>191,920</b>	<b>1,638</b>	<b>3,299</b>	<b>325</b>
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
<b>Total of Group 2 Accounts</b>		<b>(87,215)</b>		<b>(56,039)</b>	<b>(17,282)</b>	<b>(11,626)</b>	<b>(262)</b>	<b>(1,909)</b>	<b>(97)</b>
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)
<b>Total of Account 1592</b>		<b>(4,753)</b>		<b>(2,644)</b>	<b>(826)</b>	<b>(1,254)</b>	<b>(9)</b>	<b>(18)</b>	<b>(2)</b>
<b>LRAM Variance Account (Enter dollar amount for each class)</b>	<b>1568</b>	<b>329,270</b>		<b>97,185</b>	<b>77,019</b>	<b>48,073</b>	<b>(332)</b>	<b>107,503</b>	<b>(180)</b>
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
<b>Variance WMS - Sub-account CBR Class B (separate rate rider if Class A Customers)</b>	<b>1580</b>	<b>0</b>	<b>kWh</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>760,280</b>		<b>427,598</b>	<b>135,504</b>	<b>191,917</b>	<b>1,638</b>	<b>3,299</b>	<b>325</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>12</b>		<b>7</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 (allocated to Non-WMPs)</b>		<b>55,746</b>		<b>2,744</b>	<b>4,220</b>	<b>47,850</b>	<b>43</b>	<b>885</b>	<b>4</b>
<b>Group 2 Accounts (including 1592, 1532, 1555)</b>		<b>(91,968)</b>		<b>(58,683)</b>	<b>(18,107)</b>	<b>(12,880)</b>	<b>(272)</b>	<b>(1,927)</b>	<b>(99)</b>
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
<b>Total of Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



 Ontario Energy Board

# 2021 Deferral/Variance Account Workform

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1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions

[illegible]

## 1580 and 1588

<b>Rate Class</b>	<b>Units</b>	<b>kW / kWh / # of Customers</b>	<b>Allocated Group 1 Balance - Non-WMP</b>	<b>Rate Rider for Deferral/Variance Accounts</b>
(Enter Rate Classes in cells below)				
RESIDENTIAL		-	\$ -	-
GS<50		-	\$ -	-
GS>50		-	\$ -	-
USL		-	\$ -	-
STREET LIGHT		-	\$ -	-
SENTINNEL LIGHT		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ -	-

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

*Balance of Account 1589 Allocated to Non-WMPs*

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b>kWh</b>	<b>Allocated Global Adjustment Balance</b>	<b>Rate Rider for RSVA - Power - Global Adjustment</b>
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	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
<b>Total</b>			<b>\$ 55,746</b>	

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

### Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# 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	115,162	-\$ 272	-\$ 0.0024
STREET LIGHT	kW	680	-\$ 2,9195	-\$ 4.29
SFN1NNELL1GH1	kWh	24,258	-\$ 89	-\$ 0.0041

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

