Instruction Sheet

Summary of Changes from the Prior Year

Criteria for Disposition Eligibility

The criteria for disposition eligibility has been revised to the following: Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the expiry of the rate rider). For example:

- January 1 rate year If 2018 rate riders end on December 31, 2018, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2020 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2022 rate year.
- May 1 rate year If 2018 rate riders end on April 30, 2019, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2021 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2023 rate year.

Note that applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts on a final basis, only once, for each vintage Sub-account.

Account 1595 Workform Instructions

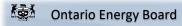
The Account 1595 Workform must be completed if the eligibility criteria for disposition is met, regardless of whether disposition is sought or not.

In the Information Sheet.

- 1. Select "Yes" or "No" with respect to eligibility for disposition in Column D.
- 2. If an applicant has any Account 1595 sub-accounts for years 2014 or before, indicate the number of 2014 and prior sub-accounts (including 2014). This should correspond to that included in the Account 1595 (2014 and pre-2014) row on the DVA Continuity Schedule/Tab 3 of the IRM Model.

For example, if the applicant has residual balances for years 2010 and 2012, select 2 under "# of years" column, and two 1595 worksheets will open up for the applicant to enter detailed rate rider information.

- a. In each worksheet generated for 2014 and prior years, indicate the year for which the worksheet relates to in cell C11. For example, enter 2010 and 2012 for the example above.
- b. Note that for DVA Continuity Schedule purposes, a separate schedule with amounts broken down by each vintage year 2014 and prior is to be provided, with the total reconciling to the amount in row for 1595 (2014 and pre-2014). The amounts in the 1595 worksheets for 2014 and pre-2014 years are expected to agree to the amounts on the separate schedule for 2014 and pre-2014 1595 vintage years provided to support the 1595 (2014 and pre-2014) balance in the DVA Continuity Schedule.



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells		
Drop down cells		
	Utility Name	North Bay Hydro Distribution Limited - North Bay service territory
		Utility name must be selected

Eligible for # of 2014 and prior subdisposition? accounts (including 2014)

2014 and pre-2014 Yes
2015 Yes
2016 Yes
2017 Yes
2018 No
2019 No

Note that vintage years 2018 and 2019 are not eligible for disposition in the current rate year application.

Version 1.0



1595 Analysis Workform

Please select the year for which this worksheet relates to

p 1	Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
	Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-\$1,010,743	-\$26,869	-\$1,037,612	-\$1,038,271	\$659	-\$8,385	-\$7,726	-0.1%	
	Account 1589 - Global Adjustment		\$219,425	\$10,903	\$230,328	\$206,875	\$23,453	\$1,836	\$25,289	10.2%	Calculated differences of greater than + or - 10% require further analysis
	Total Group 1 and Group 2 Balances		-\$791,318	-\$15,966	-\$807,284	-\$831,396	\$24,112	-\$6,549	\$17,563	-3.0%	
	Total residual balance per continuity schedule:										
							Difference (any varia	ince should be explained):	\$1		

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column

Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP
Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP
Rate Rider - RSVA - Global Adjustment
Rate Rider - RSVA - Group 2 Accounts (If a separate Group 2 rate rider was created)
Other 1
Other 2
Other 3

Additional Notes and Comments

See External Analysis for explanation of 2014 GA Rider. Note that the residual balances are driven primarily by the Volume variances in the GS50-2999 and and GS 3000-4999 classes.



Step 1

1595 Analysis Workform

Year in which this worksheet relates to	2015

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Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		\$201,875	\$63,121	\$264,996	\$292,017	-\$27,021	-\$781	-\$27,802	-10.2%	Calculated differences of greater than + or - 10% require further analysis
Account 1589 - Global Adjustment		\$408,792	\$10,924	\$419,716	\$401,538	\$18,178	\$2,403	\$20,581	4.3%	
Total Group 1 and Group 2 Balances		\$610,667	\$74,045	\$684,712	\$693,555		\$1,622	-\$7,221	-1.3%	
						Total residual balance	e per continuity schedule:	-\$7,222		-
						D'#*	and a second of the second of the early			

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column

Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP
Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP
Rate Rider - RSVA - Global Adjustment
Rate Rider - RSVA - Group 2 Accounts (If a separate Group 2 rate rider was created)
Other 1
Other 2
Other 3

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Additional Notes and Comments

See External Analysis for explanation of 2015 RSVA Rider. Please note that almost the entirety of the residual balance is made up of the approved RSVA rider, while the LRAMVA rider finished much closer to projected. For that reason the external analysis will focus on the RSVA rider.



Step 1

1595 Analysis Workform

Year in which this worksheet relates to	2016

Year in which this worksheet relates to	2016									
Components of the 1595 Account Balances:		Principal Balance Approved for Disposition		Total Balances Approved for Disposition	Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-\$19,157	\$4,812	-\$14,345	\$0	-\$14,345	-\$1,537	-\$15,882	100.0%	Calculated differences of greater than + or - 10% require further analysis
Account 1589 - Global Adjustment		\$937,434	\$12,618	\$950,052	\$882,437	\$67,615	\$9,296	\$76,911	7.1%	
Total Group 1 and Group 2 Balances		\$918,277	\$17,430	\$935,707	\$882,437	\$53,270	\$7,759	\$61,029	5.7%	
						Total residual balanc	e per continuity schedule:	\$61,028		
						Difference (employed)	بالمصاماتين مطالبات عام ممت			

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column

Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP
Rate Rider- RSVA - Global Adjustment
Rate Rider- RSVA - Group 2 Accounts (If a separate Group 2 rate rider was created)
Other 1
Other 2
Other 3

Additional Notes and Comments

As per EB-2015-0092, Group 1 balances were tranferred to 1595 without a recovery/disposition rider due to being below materiality. It is to be cleared in a later period.



1595 Analysis Workform

	Year in which this worksheet relates to	2017
Step 1		

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$1,006,437	-\$13,890	-\$1,020,327	-\$933,856	-\$86,471	-\$11,452	-\$97,923	8.5%	
Account 1589 - Global Adjustment	\$521,484	-\$925	\$520,559	\$455,160		\$7,473	\$72,872	12.6%	Calculated differences of greater than + or - 10% require further analysis
Total Group 1 and Group 2 Balances	-\$484,954	-\$14,814	-\$499,768	-\$478,696		-\$3,979	-\$25,051	4.2%	
					Total residual balance	per continuity schedule:	-\$25,053		_
					Difference (any variar	ice should be explained):	-\$1		

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column

Rate Rider- Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP
Rate Rider - RSVA - Global Adjustment - Rate Rider - RSVA - Group 2 Accounts (If a separate Group 2 rate rider was crea
Other 1
Other 2
Other 3

rate rider was created)	

Additional Notes and Comments

See External Analysis for explanation of 2017 RSVA Rider. Residual balances due entirely to budgeted vs actual kwh.