



# 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 diposition was on an interim basis and there are changes to those balances. If that is the case, tab 2a will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance.
3	Footnote #4 in tab 2a has been revised to clarify that the amount in the "Transactions" column in the DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.
4	In tab 2b, added Account 1508 - PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes

Instructions

Tab	Tab Details	Step	Instructions
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	Complete the information sheet.  <u>Questions 1 to 4</u> Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate 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 diposition 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.  <u>Questions 5 to 6</u> If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' 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  2a	Complete the DVA continuity schedule.  a) <u>For all Group 1 accounts, except Account 1595:</u> 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>  b) <u>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.  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>  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.

Tab	Tab Details	Step	Instructions
		2b	<p><u>c) For all Group 2 accounts:</u></p> <p>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	<p>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).</p>	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	<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>
		8	<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>
		9	<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>

Tab	Tab Details	Step	Instructions
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> <p>.</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>

# 2021 Deferral/Variance Account Workform

version 1.0

Utility Name	North Bay Hydro Distribution Limited - North Bay service territory
Service Territory	City of North Bay
Assigned EB Number	EB-2020-0043
Name of Contact and Title	Micheal Roth - Regulatory Manager
Phone Number	705-474-8100
Email Address	mroth@northbayhydro.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

2016

- 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.

2016

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

### Question 2

For the remaining Group 1 DVAs,

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

2016

- 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.

2016

### 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?

Yes


### 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?


Yes

## **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

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



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										
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
<b>Group 1 Accounts</b>												
LV Variance Account	1550					\$0					\$0	\$0
Smart Metering Entity Charge Variance Account	1551					\$0					\$0	\$0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580					\$0					\$0	\$0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580										\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580										\$0	\$0
RSVA - Retail Transmission Network Charge	1584					\$0					\$0	\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0	\$0
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588					\$0					\$0	\$0
RSVA - Global Adjustment <sup>4</sup>	1589					\$0					\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	\$0	\$511,785	\$791,318		-\$279,533	\$0	-\$5,611	\$15,966		-\$21,577	-\$279,533
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595					\$0					\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595					\$0					\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595					\$0					\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595					\$0					\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595					\$0					\$0	\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>												
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	\$511,785	\$791,318	\$0	-\$279,533	\$0	-\$5,611	\$15,966	\$0	-\$21,577	-\$279,533
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	\$511,785	\$791,318	\$0	-\$279,533	\$0	-\$5,611	\$15,966	\$0	-\$21,577	-\$279,533
<b>RSVA - Global Adjustment 4</b>	<b>1589</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

		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	Opening Principal Amounts as of Jan-1-15	

<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.

Energy 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													
Account Descriptions	Account Number	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
Group 1 Accounts													
LV Variance Account	1550				\$0	\$0				\$0	\$0		
Smart Metering Entity Charge Variance Account	1551				\$0	\$0				\$0	\$0		
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580				\$0	\$0				\$0	\$0		
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580				\$0					\$0	\$0		
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580				\$0					\$0	\$0		
RSVA - Retail Transmission Network Charge	1584				\$0	\$0				\$0	\$0		
RSVA - Retail Transmission Connection Charge	1586				\$0	\$0				\$0	\$0		
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588				\$0	\$0				\$0	\$0		
RSVA - Global Adjustment <sup>4</sup>	1589				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	\$319,611			\$40,078	-\$21,577	-\$742			-\$22,319	\$40,078		
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	-\$349,058	-\$610,668		\$261,610	\$0	\$2,529	-\$74,045		\$76,574	\$261,610	-\$344,497	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595				\$0	\$0				\$0	\$0	-\$585,392	-\$918,277
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595				\$0	\$0				\$0	\$0		
Refer to the Filing Requirements for disposition eligibility.													
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$29,447	-\$610,668	\$0	\$301,688	-\$21,577	\$1,787	-\$74,045	\$0	\$54,255	\$301,688	-\$929,889	-\$918,277
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$29,447	-\$610,668	\$0	\$301,688	-\$21,577	\$1,787	-\$74,045	\$0	\$54,255	\$301,688	-\$929,889	-\$918,277
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

1) If the LDC's rate year begins on January 1, 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.



2015													
Account Descriptions	Account Number	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
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.													

Energy 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

		2016							2017					
Account Descriptions	Account Number	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17
Group 1 Accounts														
LV Variance Account	1550	\$60,035	\$60,035	\$0			\$594	\$594	\$60,035	\$20,689	\$28,636		\$52,088	\$594
Smart Metering Entity Charge Variance Account	1551	-\$1,053	-\$1,053	\$0			-\$11	-\$11	-\$1,053	-\$778	-\$235		-\$1,596	-\$11
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$1,569,062	-\$1,569,062	\$0			-\$18,834	-\$18,834	-\$1,569,062	-\$485,376	-\$1,058,971		-\$995,467	-\$18,834
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	\$0	\$0	\$0			\$0	\$0	\$0				\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	\$105,798	\$105,798	\$0			\$1,622	\$1,622	\$105,798	-\$13,368	\$129,202		-\$36,772	\$1,622
RSVA - Retail Transmission Network Charge	1584	-\$72,061	-\$72,061	\$0			-\$2,523	-\$2,523	-\$72,061	-\$45,081	-\$110,874		-\$6,268	-\$2,523
RSVA - Retail Transmission Connection Charge	1586	\$141,412	\$141,412	\$0			\$327	\$327	\$141,412	\$51,600	\$16,256		\$176,756	\$327
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	-\$259,359	-\$259,359	\$0			\$375	\$375	-\$259,359	\$49,033	-\$195,857	\$92,842	\$78,373	\$375
RSVA - Global Adjustment <sup>4</sup>	1589	-\$353,773	-\$353,773	\$0			-\$3,337	-\$3,337	-\$353,773	-\$213,350	\$521,484	\$485,369	-\$603,238	-\$3,337
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595		\$40,078	-\$22,319	-\$27			-\$22,346	\$40,078				\$40,078	-\$22,346
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595		-\$82,887	\$76,574	\$189			\$76,763	-\$82,887				-\$82,887	\$76,763
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595		\$332,885	\$0	\$4,695	-\$17,430		\$22,125	\$332,885	-\$297,045			\$35,840	\$22,125
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595		\$0	\$0				\$0	\$0	\$281,061	\$484,954		-\$203,893	\$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)		-\$1,948,063	-\$1,657,987	\$54,255	\$4,857	-\$17,430	-\$21,787	\$54,755	-\$1,657,987	-\$652,615	-\$185,405	\$578,211	-\$1,546,986	\$54,755
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,594,290	-\$1,304,214	\$54,255	\$4,857	-\$17,430	-\$18,450	\$58,092	-\$1,304,214	-\$439,265	-\$706,889	\$92,842	-\$943,748	\$58,092
RSVA - Global Adjustment 4	1589	-\$353,773	-\$353,773	\$0	\$0	\$0	-\$3,337	-\$3,337	-\$353,773	-\$213,350	\$521,484	\$485,369	-\$603,238	-\$3,337

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

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

1) If the LDC's rate year begins on January 1, 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.

		2016							2017					
Account Descriptions		Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17
The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is 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 eligilble 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.														

Energy 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

2018															
Account Descriptions	Account Number	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	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	
Group 1 Accounts															
LV Variance Account	1550	\$712	\$496		\$810	\$52,088	\$20,898	\$31,399		\$41,587	\$810	\$730	\$631		
Smart Metering Entity Charge Variance Account	1551	-\$16	-\$7		-\$20	-\$1,596	-\$20,713	-\$818		-\$21,491	-\$20	-\$278	-\$18		
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$12,963	-\$19,471		-\$12,326	-\$995,467	-\$100,196	-\$510,091		-\$585,572	-\$12,326	-\$12,920	-\$8,035		
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580				\$0	\$0				\$0	\$0				
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	\$114	\$2,307		-\$571	-\$36,772	-\$14,442	-\$23,404		-\$27,810	-\$571	-\$545	-\$1,514		
RSVA - Retail Transmission Network Charge	1584	-\$380	-\$2,210		-\$693	-\$6,268	\$52,112	\$38,813		\$7,031	-\$693	\$196	\$347		
RSVA - Retail Transmission Connection Charge	1586	\$1,730	-\$93		\$2,150	\$176,756	\$233,847	\$125,156		\$285,447	\$2,150	\$5,060	\$2,548		
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	\$149	-\$1,091		\$1,615	\$78,373	-\$67,787	-\$63,502		\$74,088	\$1,615	\$1,136	\$387		
RSVA - Global Adjustment <sup>4</sup>	1589	-\$4,278	-\$925		-\$6,690	-\$603,238	-\$297,932	-\$875,257		-\$25,913	-\$6,690	\$727	-\$17,292		
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	-\$29			-\$22,375	\$40,078				\$40,078	-\$22,375	-\$46			
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	-\$192			\$76,571	-\$82,887				-\$82,887	\$76,571	-\$298			
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	\$1,113			\$23,238	\$35,840	-\$80			\$35,760	\$23,238	\$667			
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	-\$3,027	\$14,814		-\$17,841	-\$203,893	\$197,635			-\$6,258	-\$17,841	-\$715			
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595				\$0	\$0	\$833,666	\$1,277,704		-\$444,038	\$0	-\$12,093	\$22,946		
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595				\$0	\$0				\$0	\$0				
Refer to the Filing Requirements for disposition eligibility.															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$17,067	-\$6,180	\$0	\$43,868	-\$1,546,986	\$837,008	\$0	\$0	-\$709,978	\$43,868	-\$18,379	\$0	\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$12,789	-\$5,255	\$0	\$50,558	-\$943,748	\$1,134,940	\$875,257	\$0	-\$684,065	\$50,558	-\$19,106	\$17,292	\$0	
RSVA - Global Adjustment 4		1589	-\$4,278	-\$925	\$0	-\$6,690	-\$603,238	-\$297,932	-\$875,257	\$0	-\$25,913	-\$6,690	\$727	-\$17,292	\$0

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved 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.

2018														
Account Descriptions	Account Number	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	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
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 eligilble 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.														

Energy 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										2020			
Account Descriptions	Account Number	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	Interest Disposition during 2020 - instructed by OEB	
Group 1 Accounts															
LV Variance Account	1550	\$909	\$41,587	\$35,642			\$77,229	\$909	\$1,325			\$2,234			
Smart Metering Entity Charge Variance Account	1551	-\$280	-\$21,491	-\$2,110			-\$23,601	-\$280	-\$517			-\$797			
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$17,211	-\$585,572	-\$104,083			-\$689,655	-\$17,211	-\$13,168			-\$30,379			
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	\$398	-\$27,810	-\$41,370			-\$69,180	\$398	-\$1,036			-\$638			
RSVA - Retail Transmission Network Charge	1584	-\$844	\$7,031	\$211,826			\$218,857	-\$844	\$1,361			\$517			
RSVA - Retail Transmission Connection Charge	1586	\$4,662	\$285,447	\$105,104			\$390,551	\$4,662	\$6,767			\$11,429			
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	\$2,364	\$74,088	-\$203,004			-\$128,916	\$2,364	\$1,414			\$3,778			
RSVA - Global Adjustment <sup>4</sup>	1589	\$11,329	-\$25,913	\$196,869			\$170,956	\$11,329	\$8,950			\$20,279			
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	-\$22,421	\$40,078				\$40,078	-\$22,421	-\$55			-\$22,476			
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	\$76,273	-\$82,887				-\$82,887	\$76,273	-\$357			\$75,916			
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	\$23,905	\$35,760				\$35,760	\$23,905	\$804			\$24,709			
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	-\$18,556	-\$6,258				-\$6,258	-\$18,556	-\$141			-\$18,697			
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	-\$35,039	-\$444,038	\$473,176			\$29,138	-\$35,039	-\$1,614			-\$36,653			
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	\$0	\$0				\$0	\$0				\$0			
Refer to the Filing Requirements for disposition eligibility.															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$25,489	-\$709,978	\$672,051	\$0	\$0	-\$37,927	\$25,489	\$3,733	\$0	\$0	\$29,222	\$0	\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$14,160	-\$684,065	\$475,182	\$0	\$0	-\$208,883	\$14,160	-\$5,218	\$0	\$0	\$8,942	\$0	\$0	
RSVA - Global Adjustment 4		1589	\$11,329	-\$25,913	\$196,869	\$0	\$0	\$170,956	\$11,329	\$8,950	\$0	\$0	\$20,279	\$0	\$0

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved 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.

		2019											2	
Account Descriptions	Account Number	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	Interest Disposition during 2020 - instructed by OEB
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 eligilble 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.														

Energy 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	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	\$77,229	\$2,234	\$1,062	\$147	\$3,443	\$80,671.91		\$79,463	\$0
Smart Metering Entity Charge Variance Account	1551	-\$23,601	-\$797	-\$325	-\$45	-\$1,167	-\$24,767.50		-\$24,398	\$0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$689,655	-\$30,379	-\$9,483	-\$1,310	-\$41,173	-\$730,827.13		-\$720,034	\$0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	\$0	\$0			\$0	\$0.00			\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	-\$69,180	-\$638	-\$951	-\$131	-\$1,720	-\$70,900.69		-\$69,818	\$0
RSVA - Retail Transmission Network Charge	1584	\$218,857	\$517	\$3,009	\$416	\$3,942	\$222,799.40		\$219,374	\$0
RSVA - Retail Transmission Connection Charge	1586	\$390,551	\$11,429	\$5,370	\$742	\$17,541	\$408,091.98		\$401,980	\$0
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	-\$128,916	\$3,778			\$3,778	\$0.00	No	-\$125,138	\$0
RSVA - Global Adjustment <sup>4</sup>	1589	\$170,956	\$20,279			\$20,279	\$0.00	No	\$191,235	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	\$40,078	-\$22,476	-\$34	-\$5	-\$22,514	\$17,563.62	Yes	\$17,602	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	-\$82,887	\$75,916	-\$220	-\$30	\$75,665	-\$7,221.61	Yes	-\$6,971	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	\$35,760	\$24,709	\$492	\$68	\$25,268	\$61,028.35	Yes	\$60,469	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	-\$6,258	-\$18,697	-\$86	-\$12	-\$18,795	-\$25,052.59	Yes	-\$24,955	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	\$29,138	-\$36,653			-\$36,653	\$0.00	No	-\$7,515	-\$1
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	\$0	\$0			\$0	\$0.00	No		\$0
Refer to the Filing Requirements for disposition eligibility.										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$37,927	\$29,222	-\$1,165	-\$161	\$27,895	-\$68,614.26			\$8,706
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$208,883	\$8,942	-\$1,165	-\$161	\$7,616	-\$259,849.10			\$199,941
RSVA - Global Adjustment 4	1589	\$170,956	\$20,279	\$0	\$0	\$20,279	\$191,234.84			-\$191,235

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

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

1) If the LDC's rate year begins on January 1, 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.



		2020		Projected Interest on Dec-31-19 Balances					2.1.7 RRR	
Account Descriptions	Account Number	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)

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.

Energy 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

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588
RSVA - Global Adjustment <sup>4</sup>	1589
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595
<i>Refer to the Filing Requirements for disposition eligibility.</i>	
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>	
<b>RSVA - Global Adjustment 4</b>	<b>1589</b>

Variance d

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

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

1) If the LDC's rate year begins on January 1, 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.

Account Descriptions		Account Number
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 eligilble 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.

2

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

		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
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0				
Pole Attachment Revenue Variance <sup>5</sup>	1508					\$0				
Retail Service Charge Incremental Revenue <sup>5</sup>	1508					\$0				
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508					\$0				
	1508					\$0				
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$389,622	-\$39,975			-\$429,598	-\$16,319	-\$5,998		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522					\$0				
Misc. Deferred Debits	1525					\$0				
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$34,105	\$8,736			\$42,840	\$899	\$541		
Extra-Ordinary Event Costs	1572					\$0				
Deferred Rate Impact Amounts	1574					\$0				
RSVA - One-time	1582					\$0				
Other Deferred Credits	2425					\$0				
Group 2 Sub-Total		-\$355,518	-\$31,240	\$0	\$0	-\$386,757	-\$15,419	-\$5,457	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0				
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592					\$0				
LRAM Variance Account <sup>4</sup>	1568		\$372,449			\$372,449		\$6,625		
Total including Account 1568		-\$355,518	\$341,209	\$0	\$0	-\$14,308	-\$15,419	\$1,168	\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522					\$0				
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522					\$0				
Renewable Generation Connection Capital Deferral Account	1531					\$0				
Renewable Generation Connection OM&A Deferral Account	1532					\$0				
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0				
Smart Grid Capital Deferral Account	1534					\$0				
Smart Grid OM&A Deferral Account	1535					\$0				
Smart Grid Funding Adder Deferral Account	1536					\$0				
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$278,085				\$278,085	\$0			
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557									
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0				
Accounting Changes Under CGAAP Balance + Return Component	1576		-\$3,438,671			-\$3,438,671				

		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

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, 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.

# 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	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
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$0				\$0	\$0				\$0
	1508	\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$22,317	-\$429,598	-\$39,411	-\$389,622		-\$79,387	-\$22,317	-\$3,186	-\$23,955		-\$1,547
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$1,441	\$42,840	\$8,839	\$34,105		\$17,574	\$1,441	\$355	\$1,568		\$227
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total		-\$20,876	-\$386,757	-\$30,573	-\$355,518	\$0	-\$61,812	-\$20,876	-\$2,831	-\$22,387	\$0	-\$1,320
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	\$0				\$0	\$0				\$0
LRAM Variance Account <sup>4</sup>	1568	\$6,625	\$372,449	\$51,727	\$221,924		\$202,252	\$6,625	\$5,078	\$7,712		\$3,991
Total including Account 1568		-\$14,251	-\$14,308	\$21,154	-\$133,594	\$0	\$140,440	-\$14,251	\$2,247	-\$14,675	\$0	\$2,671
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0	\$278,085	-\$137,943			\$140,142	\$0	\$958			\$958
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557						\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		\$0	\$46,194			\$46,194					
Accounting Changes Under CGAAP Balance + Return Component	1576		-\$3,438,671	\$860,475			-\$2,578,196					

		2015										
Account Descriptions	Account Number	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

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

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

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

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

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

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

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

# 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

		2016										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17
<b>Group 2 Accounts</b>												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0				\$0	\$0				\$0	\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0				\$0	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$33,658			\$33,658	\$0	\$183			\$183	\$33,658
	1508	\$0				\$0	\$0				\$0	\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$79,387	-\$34,294			-\$113,680	-\$1,547	-\$1,051			-\$2,599	-\$113,680
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0	\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$17,574	\$6,427			\$24,002	\$227	\$223			\$450	\$24,002
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0
<b>Group 2 Sub-Total</b>		-\$61,812	\$5,791	\$0	\$0	-\$56,021	-\$1,320	-\$646	\$0	\$0	-\$1,965	-\$56,021
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0	\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	\$202,252	-\$17,518			\$184,734	\$3,991	\$1,490			\$5,481	\$184,734
<b>Total including Account 1568</b>		\$140,440	-\$11,727	\$0	\$0	\$128,713	\$2,671	\$845	\$0	\$0	\$3,516	\$128,713
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	\$0				\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$140,142	-\$138,535			\$1,607	\$958	\$462			\$1,419	\$1,607
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	\$46,194	-\$30,796			\$15,398						\$15,398
Accounting Changes Under CGAAP Balance + Return Component	1576	-\$2,578,196	\$1,718,797			-\$859,399						-\$859,399



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

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

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

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

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

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

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

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

# 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												
Account Descriptions	Account Number	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
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508				\$0	\$0				\$0	\$0	
Pole Attachment Revenue Variance <sup>5</sup>	1508				\$0	\$0				\$0	\$0	-\$21,354
Retail Service Charge Incremental Revenue <sup>6</sup>	1508				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$38,744			\$72,402	\$183	\$665			\$848	\$72,402	\$30,586
	1508				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$28,267			-\$141,947	-\$2,599	-\$1,537			-\$4,136	-\$141,947	-\$24,103
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522				\$0	\$0				\$0	\$0	
Misc. Deferred Debits	1525				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$5,256			\$29,257	\$450	\$303			\$753	\$29,257	\$5,031
Extra-Ordinary Event Costs	1572				\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574				\$0	\$0				\$0	\$0	
RSVA - One-time	1582				\$0	\$0				\$0	\$0	
Other Deferred Credits	2425				\$0	\$0				\$0	\$0	
Group 2 Sub-Total		\$15,733	\$0	\$0	-\$40,288	-\$1,965	-\$570	\$0	\$0	-\$2,535	-\$40,288	-\$9,840
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592				\$0	\$0				\$0	\$0	
LRAM Variance Account <sup>4</sup>	1568	\$102,193	\$184,734		\$102,193	\$5,481	\$2,751	\$6,179		\$2,053	\$102,193	\$75,936
Total including Account 1568		\$117,926	\$184,734	\$0	\$61,905	\$3,516	\$2,181	\$6,179	\$0	-\$482	\$61,905	\$66,096
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522				\$0	\$0				\$0	\$0	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522				\$0	\$0				\$0	\$0	
Renewable Generation Connection Capital Deferral Account	1531				\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532				\$0	\$0				\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533				\$0	\$0				\$0	\$0	
Smart Grid Capital Deferral Account	1534				\$0	\$0				\$0	\$0	
Smart Grid OM&A Deferral Account	1535				\$0	\$0				\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$7			\$1,615	\$1,419	\$19			\$1,439	\$1,615	
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557				\$0	\$0				\$0	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-\$15,398			\$0						\$0	
Accounting Changes Under CGAAP Balance + Return Component	1576	\$859,399			-\$0						-\$0	

2017												
Account Descriptions	Account Number	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

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

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

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

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

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

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

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

# Deferral/Variance Account Workform

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

2018												
Account Descriptions	Account Number	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	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0				\$0	\$0		
Pole Attachment Revenue Variance <sup>5</sup>	1508			-\$21,354	\$0				\$0	-\$21,354	-\$235,866	
Retail Service Charge Incremental Revenue <sup>6</sup>	1508			\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$102,988	\$848	\$1,697			\$2,545	\$102,988	\$31,474	
	1508			\$0	\$0				\$0	\$0		
Retail Cost Variance Account - Retail <sup>6</sup>	1518			-\$166,051	-\$4,136	-\$2,868			-\$7,004	-\$166,051	-\$24,087	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522			\$0	\$0				\$0	\$0		
Misc. Deferred Debits	1525			\$0	\$0				\$0	\$0		
Retail Cost Variance Account - STR <sup>6</sup>	1548			\$34,288	\$753	\$566			\$1,318	\$34,288	\$4,719	
Extra-Ordinary Event Costs	1572			\$0	\$0				\$0	\$0		
Deferred Rate Impact Amounts	1574			\$0	\$0				\$0	\$0		
RSVA - One-time	1582			\$0	\$0				\$0	\$0		
Other Deferred Credits	2425			\$0	\$0				\$0	\$0		
Group 2 Sub-Total		\$0	\$0	-\$50,128	-\$2,535	-\$605	\$0	\$0	-\$3,140	-\$50,128	-\$223,759	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			\$0	\$0				\$0	\$0	-\$88,952	
LRAM Variance Account <sup>4</sup>	1568			\$178,129	\$2,053	\$1,804			\$3,857	\$178,129		
Total including Account 1568		\$0	\$0	\$128,001	-\$482	\$1,199	\$0	\$0	\$717	\$128,001	-\$312,711	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522			\$0	\$0				\$0	\$0		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522			\$0	\$0				\$0	\$0		
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0				\$0	\$0		
Renewable Generation Connection OM&A Deferral Account	1532			\$0	\$0				\$0	\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0				\$0	\$0		
Smart Grid Capital Deferral Account	1534			\$0	\$0				\$0	\$0		
Smart Grid OM&A Deferral Account	1535			\$0	\$0				\$0	\$0		
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555			\$1,615	\$1,439	\$30			\$1,469	\$1,615		
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557			\$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		

2018												
Account Descriptions	Account Number	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	Transactions Debit / (Credit) during 2019	OEB-Approved Disposition during 2019

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

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

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

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

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

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

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

# Deferral/Variance Account Workform

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

2019									2020			
Account Descriptions	Account Number	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
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	\$0				\$0			\$0	\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	-\$237,094	-\$494,314	\$0	-\$2,870			-\$2,870			-\$494,314	-\$2,870
Retail Service Charge Incremental Revenue <sup>6</sup>	1508		\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$31,524	\$165,987	\$2,545	\$2,679			\$5,224			\$165,987	\$5,224
	1508		\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - Retail <sup>b</sup>	1518	-\$23,672	-\$213,809	-\$7,004	-\$3,971			-\$10,975			-\$213,809	-\$10,975
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		\$0	\$0				\$0			\$0	\$0
Misc. Deferred Debits	1525		\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$4,770	\$43,777	\$1,318	\$800			\$2,119			\$43,777	\$2,119
Extra-Ordinary Event Costs	1572		\$0	\$0				\$0			\$0	\$0
Deferred Rate Impact Amounts	1574		\$0	\$0				\$0			\$0	\$0
RSVA - One-time	1582		\$0	\$0				\$0			\$0	\$0
Other Deferred Credits	2425		\$0	\$0				\$0			\$0	\$0
Group 2 Sub-Total		-\$224,472	-\$498,359	-\$3,140	-\$3,362	\$0	\$0	-\$6,503	\$0	\$0	-\$498,359	-\$6,503
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0				\$0			\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592		-\$88,952	\$0				\$0			-\$88,952	\$0
LRAM Variance Account <sup>4</sup>	1568	\$324,824	\$502,953	\$3,857	\$10,683			\$14,540	\$259,958	\$14,540	\$242,995	\$0
Total including Account 1568		\$100,352	-\$84,358	\$717	\$7,320	\$0	\$0	\$8,037	\$259,958	\$14,540	-\$344,316	-\$6,503
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522		\$0	\$0				\$0			\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522		\$0	\$0				\$0			\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531		\$0	\$0				\$0			\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532		\$0	\$0				\$0			\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0				\$0			\$0	\$0
Smart Grid Capital Deferral Account	1534		\$0	\$0				\$0			\$0	\$0
Smart Grid OM&A Deferral Account	1535		\$0	\$0				\$0			\$0	\$0
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0				\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555		\$1,615	\$1,469	\$36			\$1,505			\$1,615	\$1,505
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	
Accounting Changes Under CGAAP Balance + Return Component	1576		-\$0								-\$0	

		2019							2020			
Account Descriptions	Account Number	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

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

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

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

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

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

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

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

# Deferral/Variance Account Workform

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

		Projected Interest on Dec-31-19 Balances					2.1.7 RRR
Account Descriptions	Account Number	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim	Accounts to Dispose Yes/No	As of Dec 31-19
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0.00		
Pole Attachment Revenue Variance <sup>5</sup>	1508	-\$4,572	-\$939	-\$8,381	-\$502,695.00		-\$260,090
Retail Service Charge Incremental Revenue <sup>6</sup>	1508			\$0	\$0.00		
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$2,021	\$315	\$7,560	\$173,546.74	Yes	\$139,686
	1508			\$0	\$0.00		
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$2,715	-\$406	-\$14,095	-\$227,904.40		-\$201,112
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522			\$0	\$0.00		
Misc. Deferred Debits	1525			\$0	\$0.00		
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$544	\$83	\$2,746	\$46,522.87		\$41,126
Extra-Ordinary Event Costs	1572			\$0	\$0.00		
Deferred Rate Impact Amounts	1574			\$0	\$0.00		
RSVA - One-time	1582			\$0	\$0.00		
Other Deferred Credits	2425			\$0	\$0.00		
Group 2 Sub-Total		-\$4,721	-\$947	-\$12,171	-\$510,529.79		
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0.00		
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-\$1,223	-\$169	-\$1,392	-\$90,343.65		-\$177,903
LRAM Variance Account <sup>4</sup>	1568	\$3,182	\$244	\$3,426	\$246,421.03		\$185,986
Total including Account 1568		-\$2,762	-\$872	-\$10,136	-\$354,452.41		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522			\$0	\$0.00		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522			\$0	\$0.00		
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0.00		
Renewable Generation Connection OM&A Deferral Account	1532			\$0	\$0.00		
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0.00		
Smart Grid Capital Deferral Account	1534			\$0	\$0.00		
Smart Grid OM&A Deferral Account	1535			\$0	\$0.00		
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0.00		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$22	\$3	\$1,530	\$3,145.14	Yes	\$3,120
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557			\$0	\$0.00		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575				\$0.00	No	
Accounting Changes Under CGAAP Balance + Return Component	1576				\$0.00	No	



		Projected Interest on Dec-31-19 Balances					2.1.7 RRR
Account Descriptions	Account Number	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 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

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

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

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

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

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

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

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

# 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

Account Descriptions	Account Number	Variance RRR vs. 2019 Balance (Principal + Interest)
<b>Group 2 Accounts</b>		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$237,094
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	-\$31,524
	1508	\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$23,672
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0
Misc. Deferred Debits	1525	\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	-\$4,770
Extra-Ordinary Event Costs	1572	\$0
Deferred Rate Impact Amounts	1574	\$0
RSVA - One-time	1582	\$0
Other Deferred Credits	2425	\$0
<b>Group 2 Sub-Total</b>		\$504,862
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-\$88,952
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	-\$331,506
<b>Total including Account 1568</b>		\$76,321
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0
Smart Grid Capital Deferral Account	1534	\$0
Smart Grid OM&A Deferral Account	1535	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0

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

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

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

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

Account Descriptions	Account Number	Variance RRR vs. 2019 Balance (Principal + Interest)

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

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

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

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

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

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

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

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



# 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 Number	Variance RRR vs. 2019 Balance (Principal + Interest)	Explanation
3.2	Variance WMS – Sub-account CBR Class B5	1580	\$ 0.02
10	Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)3	1595	\$ 0.05
11	Disposition and Recovery/Refund of Regulatory Balances (2015)3	1595	\$ 0.37
12	Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	\$ 0.29
13	Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595	\$ (0.35)
14	Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	\$ (0.79)
17	Pole Attachment Revenue Variance5	1508	\$ 237,094.11
19	Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$ (31,523.69)
39	Retail Cost Variance Account - Retail6	1518	\$ 23,671.69
42	Retail Cost Variance Account - STR6	1548	\$ (4,769.64)
48	PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$ (88,951.56)
49	LRAM Variance Account4	1568	\$ (331,505.75)

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

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

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

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

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

E

	F =B-C-E (deduct E if applicable)						
Forecast Total Metered Test Year kWh for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	1595 Recovery Share Proportion (2014 and pre-2014) <sup>1</sup>	1595 Recovery Share Proportion (2015) <sup>1</sup>	1595 Recovery Share Proportion (2016) <sup>1</sup>	1595 Recovery Share Proportion (2017) <sup>1</sup>	1568 LRAM Variance Account Class Allocation <sup>3</sup> (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>2</sup>
-	10,237,722	47%	-21%	5%	68%	9,817	21,352
-	10,863,195	19%	16%	5%	22%	79,609	2,649
-	149,198,235	28%	96%	82%	13%	150,992	
-	0	4%	9%	7%	7%	6,003	
-	2,036,369	1%	1%	1%	-10%		
-	8,652	0%	-1%	0%	0%		
-	-	0.0%	0.0%	0%	0%		
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	172,344,172	100%	100%	100%	100%	\$ 246,421	
						\$ 246,421	
						-\$ 0	

# 2021 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GS<50	GS>50 TO 2999	GS>3000 TO 4999	STREET LIGHTING	SENTINAL LIGHTS	UMLS		
LV Variance Account	1550	80,672	kWh	33,135	12,983	31,819	2,375	335	19	6	0	0
Smart Metering Entity Charge Variance Account	1551	(24,768)	# of Customers	(22,034)	(2,734)	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(801,728)	kWh	(329,295)	(129,031)	(316,222)	(23,599)	(3,324)	(192)	(64)	0	0
RSVA - Retail Transmission Network Charge	1584	222,799	kWh	91,511	35,857	87,878	6,558	924	53	18	0	0
RSVA - Retail Transmission Connection Charge	1586	408,092	kWh	167,616	65,679	160,962	12,012	1,692	98	33	0	0
RSVA - Power (excluding Global Adjustment)	1588	0	kWh	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	0	Non-RPP kWh	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	17,564	%	8,303	3,347	4,978	772	134	25	5	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(7,222)	%	1,528	(1,137)	(6,964)	(618)	(85)	54	1	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	61,028	%	2,789	3,192	50,197	4,345	499	7	(0)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(25,053)	%	(16,995)	(5,520)	(3,306)	(1,747)	2,555	(35)	(4)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	0	%	0	0	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(68,614)</b>		<b>(63,443)</b>	<b>(17,363)</b>	<b>9,342</b>	<b>97</b>	<b>2,729</b>	<b>29</b>	<b>(5)</b>	<b>0</b>	<b>0</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0	0	0
Pole Attachment Revenue Variance	1508	(502,695)	Distribution Rev.	(307,775)	(90,463)	(93,448)	(3,915)	(5,661)	(1,394)	(39)	0	0
Retail Service Charge Incremental Revenue	1508	0	kWh	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	173,547	kWh	71,281	27,931	68,451	5,108	720	41	14	0	0
	1508	0	kWh	0	0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(227,904)	kWh	(93,608)	(36,679)	(89,891)	(6,708)	(945)	(54)	(18)	0	0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	46,523	kWh	19,108	7,487	18,350	1,369	193	11	4	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>(510,530)</b>		<b>(310,993)</b>	<b>(91,724)</b>	<b>(96,538)</b>	<b>(4,145)</b>	<b>(5,693)</b>	<b>(1,396)</b>	<b>(40)</b>	<b>0</b>	<b>0</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	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	(90,344)	kWh	(37,107)	(14,540)	(35,634)	(2,659)	(375)	(22)	(7)	0	0
<b>Total of Account 1592</b>		<b>(90,344)</b>		<b>(37,107)</b>	<b>(14,540)</b>	<b>(35,634)</b>	<b>(2,659)</b>	<b>(375)</b>	<b>(22)</b>	<b>(7)</b>	<b>0</b>	<b>0</b>
<b>LRAM Variance Account (Enter dollar amount for each class)</b>	<b>1568</b>	<b>246,421</b>		<b>9,817</b>	<b>79,609</b>	<b>150,992</b>	<b>6,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	3,145	kWh	1,292	506	1,241	93	13	1	0	0	0
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>733,114</b>		<b>265,853</b>	<b>111,668</b>	<b>325,564</b>	<b>23,696</b>	<b>6,054</b>	<b>221</b>	<b>59</b>	<b>0</b>	<b>0</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(801,728)</b>		<b>(329,295)</b>	<b>(129,031)</b>	<b>(316,222)</b>	<b>(23,599)</b>	<b>(3,324)</b>	<b>(192)</b>	<b>(64)</b>	<b>0</b>	<b>0</b>
<b>Account 1589 (allocated to Non-WMPs)</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group 2 Accounts (including 1592, 1532, 1555)</b>		<b>(597,728)</b>		<b>(346,808)</b>	<b>(105,758)</b>	<b>(130,932)</b>	<b>(6,712)</b>	<b>(6,055)</b>	<b>(1,417)</b>	<b>(47)</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	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>	<b>0</b>	<b>0</b>	<b>0</b>





2021 Deferral/Variance Account Workform

1a The year Account 1589 GA was last disposed 2016

1b The year Account 1580 CBR Class B was last disposed 2016 Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)? Yes (e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)? Yes (e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated 5

Transition Customers - Non-loss Adjusted Billing Determinants by Customer								
Customer	Rate Class		2019		2018		2017	
			January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GS>50 TO 2999	kWh	5,759,609	6,296,693	5,087,242	6,315,792	5,404,462	6,042,580
		kW	11,309	12,440	13,954	16,578	15,216	16,297
		Class A/B	A	A	A	A	B	A
Customer 2	GS>50 TO 2999	kWh	5,433,558	5,326,194	5,374,903	5,632,973	5,374,493	5,415,382
		kW	11,388	11,424	11,315	13,002	11,550	12,144
		Class A/B	A	A	A	A	B	A
Customer 3	GS>50 TO 2999	kWh	1,348,637	1,402,447	1,382,095	1,456,818	1,430,498	1,349,392
		kW	4,195	3,934	3,624	3,966	3,488	3,653
		Class A/B	A	A	A	A	B	A
Customer 4	GS>50 TO 2999	kWh	1,677,762	1,777,379	2,083,655	1,511,933	2,152,202	1,807,962
		kW	4,666	4,975	5,308	4,429	5,004	4,950
		Class A/B	A	B	B	A	B	B
Customer 5	GS>50 TO 2999	kWh	1,979,282	1,743,328	2,277,064	1,833,407	2,074,071	1,990,359
		kW	5,015	4,418	5,084	4,615	4,792	4,466
		Class A/B	B	A	B	B	B	B

2016 - kWh

2016 - kW

2016 - kWh

2016 - kW

2016 - kWh

2016 - kW

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition). 2

In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year (including any transition customers identified in table 3a above); and ii) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the test year.

Rate Classes with Class A Customers - Billing Determinants by Rate Class		Transition Customers (Total Class A and B Consumption)		Class A Customer for Full Year (Total Class A Consumption)			
Rate Class		Test Year Forecast	Test Year Forecast	2019	2018	2017	
GS>50 TO 2999	kWh	-	28,779,819	25,567,138	25,249,822	-	
	kW	-	62,663	54,689	62,439	-	
GS>3000 TO 4999	kWh	-	14,455,054	15,352,960	16,185,720	16,522,752	
	kW	-	27,098	29,275	30,271	30,516	



# 2021 Deferral/Variance Account Workform

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

Year Account 1589 GA Balance Last Disposed

2016

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

		Total	2019	2018	2017
Non-RPP Consumption Less WMP Consumption	A	778,648,680	264,389,064	262,456,969	251,802,646
Less Class A Consumption for Partial Year Class A Customers	B	17,740,377	3,421,090	1,511,933	12,807,354
Less Consumption for Full Year Class A Customers	C	98,878,392	40,920,098	41,435,542	16,522,752
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	662,029,911	220,047,876	219,509,494	222,472,540
All Class B Consumption for Transition Customers	E	30,184,834	3,756,662	6,194,125	20,234,047
Transition Customers' Portion of Total Consumption	F = E/D	4.56%			

Allocation of Total GA Balance \$

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

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		5						
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1		5,404,462	0	0	5,404,462	17.90%	\$ -	\$ -
Customer 2		5,374,493	0	0	5,374,493	17.81%	\$ -	\$ -
Customer 3		1,430,498	0	0	1,430,498	4.74%	\$ -	\$ -
Customer 4		7,821,198	1,777,379	2,083,655	3,960,164	25.91%	\$ -	\$ -
Customer 5		10,154,183	1,979,282	4,110,471	4,064,430	33.64%	\$ -	\$ -
Total		30,184,834	3,756,662	6,194,125	20,234,047	100.00%	\$ -	

2021 Deferral/Variance Account Workform

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

Year Account 1580 CBR Class B was Last Disposed 2016

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

		Total	2019	2018	2017
Total Consumption Less WMP Consumption	A	1,475,141,327	495,761,810	496,980,971	482,398,546
Less Class A Consumption for Partial Year Class A Customers	B	17,740,377	3,421,090	1,511,933	12,807,354
Less Consumption for Full Year Class A Customers	C	98,878,392	40,920,098	41,435,542	16,522,752
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,358,522,558	451,420,622	454,033,496	453,068,440
All Class B Consumption for Transition Customers	E	30,184,834	3,756,662	6,194,125	20,234,047
Transition Customers' Portion of Total Consumption	F = E/D	2.22%			

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	-\$	70,901
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	1,575
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	69,325

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		5							
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2019	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2017	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	Revised Monthly Payment
Customer 1		5,404,462	-	-	5,404,462	17.90%	-\$ 282	-\$ 24	\$ -
Customer 2		5,374,493	-	-	5,374,493	17.81%	-\$ 280	-\$ 23	\$ -
Customer 3		1,430,498	-	-	1,430,498	4.74%	-\$ 75	-\$ 6	\$ -
Customer 4		7,821,198	1,777,379	2,083,655	3,960,164	25.91%	-\$ 408	-\$ 34	\$ -
Customer 5		10,154,183	1,979,282	4,110,471	4,064,430	33.64%	-\$ 530	-\$ 44	\$ -
Total		30,184,834	3,756,662	6,194,125	20,234,047	100.00%	-\$ 1,575	-\$ 131	\$ -

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

## 2021 Deferral/Variance Account Workform

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

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

2016

[illegible]

## 2021 Deferral/Variance Account Workform

12

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

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

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b>kW / kWh / # of Customers</b>	<b>Allocated Group 1 Balance (excluding 1589)</b>	<b>Rate Rider for Deferral/Variance Accounts</b>
RESIDENTIAL	kWh	201,705,111	-\$ 63,443	- 0.0003
GS<50	kWh	79,035,853	-\$ 17,363	- 0.0002
GS>50 TO 2999	kW	514,190	\$ 9,342	0.0182
GS>3000 TO 4999	kW	27,098	\$ 97	0.0036
STREET LIGHTING	kW	5,690	\$ 2,729	0.4796
SENTINAL LIGHTS	kW	298	\$ 29	0.0979
UMSL	kWh	39,490	-\$ 5	- 0.0001
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>-\$ 68,614</b>	

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

**1580 and 1588**

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</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>
RESIDENTIAL		-	\$ -	-
GS<50		-	\$ -	-
GS>50 TO 2999		-	\$ -	-
GS>3000 TO 4999		-	\$ -	-
STREET LIGHTING		-	\$ -	-
SENTINAL LIGHTS		-	\$ -	-
UMSL		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			\$ -	

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

Rate Rider Calculation for Account 1580, sub-account CBR Class B

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	Rate Rider for Sub- account 1580 CBR Class B	Revised Rate Rider for Deferral/Variance Accounts	If the rate rider calculated rounds to zero at the fourth decimal place in one or more rate classes (except for the Standby rate class), the entire balance in Account 1580, Sub-account CBR Class B will be added to the Account 1580 WMS and disposed through the applicable general DVA rate rider.
RESIDENTIAL	kWh	201,705,111	-\$ 31,223	- 0.0000	\$ -	
GS<50	kWh	79,035,853	-\$ 12,234	- 0.0000	\$ -	
GS>50 TO 2999	kW	451,527	-\$ 25,528	- 0.0047	\$ -	
GS>3000 TO 4999	kW	0	\$ -	-	\$ -	
STREET LIGHTING	kW	5,690	-\$ 315	- 0.0046	\$ -	
SENTINAL LIGHTS	kW	298	-\$ 18	- 0.0051	\$ -	
UMSL	kWh	39,490	-\$ 6	- 0.0000	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
		-	\$ -	-	\$ -	
Total			-\$ 69,325			

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

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	Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.
RESIDENTIAL	kWh	10,237,722	\$ -	-	
GS<50	kWh	10,863,195	\$ -	-	
GS>50 TO 2999	kWh	149,198,235	\$ -	-	
GS>3000 TO 4999	kWh	0	\$ -	-	
STREET LIGHTING	kWh	2,036,369	\$ -	-	
SENTINAL LIGHTS	kWh	8,652	\$ -	-	
UMSL	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
	kWh	-	\$ -	-	
Total			\$ -		

### Rate Rider Calculation for Group 2 Accounts

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b># of Customers</b>	<b>Allocated Group 2 Balance</b>	<b>Rate Rider for Group 2 Accounts</b>
RESIDENTIAL	# of Customers	21,352	-\$ 346,808	-\$ 1.35
GS<50	kWh	79,035,853	-\$ 105,758	-\$ 0.0013
GS>50 TO 2999	kW	514,190	-\$ 130,932	-\$ 0.2546
GS>3000 TO 4999	kW	27,098	-\$ 6,712	-\$ 0.2477
STREET LIGHTING	kW	5,690	-\$ 6,055	-\$ 1.0641
SENTINAL LIGHTS	kW	298	-\$ 1,417	-\$ 4.7555
UMSL	kWh	39,490	-\$ 47	-\$ 0.0012
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
<b>Total</b>			<b>-\$ 597,728</b>	

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**.

### Rate Rider Calculation for Accounts 1575 and 1576

**Please indicate the Rate Rider Recovery Period (in months)**

12

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b># of Customers</b>	<b>Allocated Accounts 1575 and 1576 Balances</b>	<b>Rate Rider for Accounts 1575 and 1576</b>
RESIDENTIAL	# of Customers	21,352	\$ -	-
GS<50		-	\$ -	-
GS>50 TO 2999		-	\$ -	-
GS>3000 TO 4999		-	\$ -	-
STREET LIGHTING		-	\$ -	-
SENTINAL LIGHTS		-	\$ -	-
UMSL		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ -</b>	

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

