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1 **9.0 Deferral and Variance Accounts**

2 **9.0.1 Overview**

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4 Brantford Power Inc. ("BPI") has included in this Cost of Service ("COS") Application, a request for
5 approval for disposition of Group 1 and Group 2 Deferral and Variance Account ("DVAs") balances as at
6 December 31, 2020 and the forecasted interest through December 31, 2021. BPI has followed the
7 Board's guidance in the Accounting Procedures Handbook and FAQ's ("APH") for recording amounts in
8 the deferral and variance accounts. Such guidance also includes, the Report of the Board on Electricity
9 Distributors' Deferral and Variance Account Review Initiative ("EDDVAR Report").

10 Table 9-A below shows the balances in each of the deferral and variance accounts, and sub-accounts at
11 December 31, 2020. BPI confirms that it has used the DVAs in the same manner described in the APH,
12 and the account balances recorded in the Deferral and Variance Continuity Schedule (Table 9.1-A) have
13 been reconciled to the December 31, 2020 USoA trial balance to be submitted with section 2.1.7 of BPI's
14 2020 RRR filing, as well as to the Audited Financial Statements with the exceptions which are explained
15 below and in tab "3. Appendix A" of the Board model "Brantford_2022_DVA_Continuity_Schedule"
16 ("DVA Continuity Schedule") included in Attachment 9-A. BPI has not made any adjustments to the
17 deferral and variance accounts that were previously approved by the OEB on a final basis.

18 BPI has provided a continuity schedule of the Group 1 and Group 2 DVAs in the DVA Continuity Schedule
19 model in Attachment 9-A and in the live Excel format model named
20 "Brantford_2022_DVA_Continuity_Schedule_20210512".

21 The forecasted interest on December 31, 2020 principal balances of the DVAs are calculated using the
22 Board's prescribed interest rate of 0.57%. The interest rates by quarter for each year are provided in
23 Table 9-E in this Exhibit.

24 BPI has provided a list and explanation of the Group 2 accounts it is proposing to discontinue as Table
25 9.3-W in section 9.3 of this exhibit.

26 BPI is not requesting any new deferral and variance accounts are part of this Application.

27 BPI has accepted the allocators as indicated in the DVA Continuity Schedule. Where the DVA Continuity
28 Schedule has not indicated an allocator methodology, BPI has applied an allocator that it considers
29 appropriate for the various rate classes, if applicable. The detailed information on the proposed method
30 of disposition is provided later in this Exhibit.

31 A breakdown of Energy Sales and Cost of Power expense balances, as reported in the
32 Trial Balance reported through the RRR and Audited Financial Statements by BPI, is provided in Table 9-
33 F.

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BPI has completed the GA analysis workform which is submitted as Attachment 9-B.

BPI confirms that the Global Adjustment charge is prorated into the RPP and non-RPP portions. BPI is in compliance with the OEB’s February 21, 2019 guidance on the accounting for Accounts 1588 – RSVA Power and 1589 – RSVA Global Adjustment.

BPI is proposing the disposition of two 1595 sub accounts 1595 (2017) and 1595 (2018) and has included a 1595 work form completed for both years in Attachment 9-C.

BPI is not proposing to add any new DVA accounts, however BPI is requesting that the Pole Attachment Revenue Variance Account be continued in order for BPI to record variances related to unexpected changes in the specific service charge for access to poles. Currently, the Board’s methodology (which has been “paused in 2020” is to update this charge annually based on inflation. BPI is aware of recent Bill 257, the *Supporting Broadband and Infrastructure Expansion Act*, which could potentially impact the access to poles specific service charge in an unexpected manner. BPI is requesting that the OEB allow BPI to record any lost revenues arising from an unexpected decrease through the continued use of the existing pole Attachment Revenue Variance Account.

9.0.2 Account Balances

Table 9-A contains account balances from the 2020 Audited Financial Statements as at December 31, 2020 and agrees to the 2020 year end balances for Reporting and Record Keeping Requirement (“RRR”) filing 2.1.7, with the exception of the accounts listed in the table. Please note the Audited Financial Statements and RRR are not finalized at the time of filing this Application.

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Table 9 -A- December 31, 2020 Draft RRR Balances – DVAs

Account Descriptions	Account Number	Principal as at December 31st 2020	Interest as at December 31st 2020	Projected Interest on Dec-31-20 Balances		2.1.7 RRR		Variance RRR vs. 2020 Balance (Principal + Interest)
				Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2020	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 -20 balance adjusted for disposition during 2021	Total Claim	As of Dec 31-20	
Group 1 Accounts								
LV Variance Account	1550	-	-	-	-	-	-	-
Smart Metering Entity Charge Variance Account	1551	(49,875)	(1,924)	(284)	-	(52,083)	(51,798)	1
RSVA - Wholesale Market Service Charge	1580	(385,256)	6,850	(2,196)	-	(380,602)	(378,406)	(0)
Variance WMS – Sub-account CBR Class A	1580	(0)	(0)	(0)	-	(1)	-	1
Variance WMS – Sub-account CBR Class B	1580	(581,066)	(23,644)	(3,312)	-	(608,022)	(604,710)	(0)
RSVA - Retail Transmission Network Charge	1584	10,017	(4,854)	57	-	5,221	5,162	(1)
RSVA - Retail Transmission Connection Charge	1586	272,944	15,473	1,556	-	289,972	288,418	1
RSVA - Power (excluding Global Adjustment)	1588	697,299	57,715	3,975	-	758,988	472,488	(282,526)
RSVA - Global Adjustment	1589	(217,325)	3,914	(1,239)	-	(214,649)	36,385	250,385
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)	1595	-	-	-	-	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	-	(50)	-	-	-	(50)	-
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	1,725	83	10	-	-	1,808	(0)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	11,254	42,989	64	-	54,307	54,243	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	(9,005)	7,161	(51)	-	(1,895)	(1,844)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	426,986	(279,617)	2,434	-	-	81,894	(65,475)
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		177,697	(175,903)	1,013	-	(148,764)	(95,811)	(97,605)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		395,022	(179,818)	2,252	-	65,885	(132,795)	(348,000)
RSVA - Global Adjustment	1589	(217,325)	3,914	(1,239)	-	(214,649)	36,385	250,385
Group 2 Accounts								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	-	0	-	0	-	(0)
Pole Attachment Revenue Variance	1508	(387,666)	(2,666)	(2,210)	-	(392,542)	(392,517)	(2,385)
Retail Service Charge Incremental Revenue	1508	-	-	-	-	-	-	-
Other Regulatory Assets - Sub-Account - Other	1508	-	-	-	-	-	-	-
OPEB FORECAST CASH VS ACCRUAL	1508	258,296	-	1,472	-	259,768	258,296	-
Lost Collection of Account Revenue	1508	817,042	10,162	4,657	-	831,861	827,204	0
Pole Attachment Revenue Variance - Interest - 2019	1508	-	(2,185)	-	-	(2,185)	-	2,385
Pole Attachment Revenue Variance - 2018	0	-	-	-	-	-	-	-
1509-COVID-19 Other Incremental Cost DVA	1509	170,856	320	974	-	172,150	171,176	0
1509-COVID-19 Bad Debt DVA	1509	260,141	6,737	1,483	-	268,360	266,877	(0)
Retail Cost Variance Account - Retail	1509	(24,233)	1,073	(138)	-	(23,298)	(23,160)	(0)
Retail Cost Variance Account - STR	1548	36,126	1,801	206	-	38,133	37,927	-
Other Deferred Credits	2425	-	-	-	-	-	-	-
Group 2 Sub-Total		1,130,561	15,243	6,444	-	1,152,248	1,145,804	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-	-	-	-	440,510	-	0
PILs and Tax Variance for 2006 and Subsequent Years-Sub-account CGA Changes	1592	(605,021)	(6,618)	(3,449)	-	(615,088)	(621,116)	(9,477)
Total of Group 1 and Group 2 Accounts (including 1592)		703,237	(167,278)	4,008	-	388,397	428,877	(107,082)
LRAM Variance Account	1568	71,980	2,632	410	-	75,022	46,607	(28,005)
Total including Account 1568		775,217	(164,646)	4,419	-	463,419	475,485	(135,086)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	56,954	78,875	325	-	136,154	135,829	-
Other Accounts Sub-total		56,954	78,875	325	-	136,154	135,829	-

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4 **9.0.3 Adjustments to Deferral and Variance Accounts**

5 BPI has not made any adjustments to previously approved balances.

6 **Variance between Financial Statements and RRR 2.1.7 Trial Balance**

7 BPI is providing explanations of the December 31, 2020 variances between the total claim in the DVA
 8 Continuity Schedule model, BPI’s draft 2020 Financial Statements and its draft RRR 2.1.7 Trial Balance
 9 filing that are reflected in Table 9-A above. BPI notes any individual variances of \$1.00 to \$3.00 are
 10 differences due to rounding and are not further explained.

1 *Account 1588-RSVA-Power, Variance: (\$282,526)*

2 As part of BPI's 2021 IRM Application (EB-2020-0006) BPI made adjustments to its 2019 1588 balance in
3 the total amount of \$151,892 these amounts were to be recorded in BPI's 2020 GL. However additional
4 review completed after BPI received its 2021 decision and order lead to a further adjustment of a debit
5 of \$32,131 to the 2019 1588 balance made in the GL in 2021. Also recorded in the GL in 2021 was the
6 December 2020 CT 148 True up, which was a debit to 1588 of \$250,395. The debit adjustment of
7 \$98,503 in cell BF31 of 2a. Continuity Schedule of the DVA model removes the prior year adjustment
8 recorded in 2020 and records the CT 148 True up for December 2020. The additional debit of \$32,131
9 was added to the 2019 adjustments in cell AV31 of the same schedule. Since the two adjustments were
10 completed in 2021 relating to prior years it has resulted in the 2020 ending balances in the DVA
11 schedule being \$282,526 higher than the RRR balance reported for 2020.

12 Table 9-B below is from BPIs 2022 GA analysis workform and details the adjustments that make up the
13 adjustments recorded in account 1588.

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Table 9-B – Account 1588 RSVA Power adjustments

2019	<i>Current year principal adjustments</i>			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	1,743,732	2020
	2	CT 1142 true-up based on actuals	(1,672,514)	2020
	3	Unbilled to actual revenue differences		
	4	Correction of RPP and Non-RPP True-up	80,674	2020
	5	Correction of RPP and Non-RPP True-up	32,131	2021
	6			
	7			
	8			
	Total Current Year Principal Adjustments		184,023	
	Total Principal Adjustments to be Included on DVA Continuity Schedule		(1,427,361)	

Account 1588 - RSVA Power				
Year	Adjustment Description		Amount	Year Recorded in GL
2020	<i>Reversals of prior year principal adjustments</i>			
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes	(1,743,732)	2020
	2	Reversal of CT 1142 true-up based on actuals	1,672,514	2020
	3	Reversal of Unbilled to actual revenue differences		
	4	Correction of RPP and Non-RPP True-up	(80,674)	2020
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		(151,892)	
2020	<i>Current year principal adjustments</i>			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	250,395	2021
	2	CT 1142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
	Total Current Year Principal Adjustments		250,395	
	Total Principal Adjustments to be Included on DVA Continuity Schedule		98,503	

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4 *Account 1589-RSVA-Global Adjustment, Variance: \$250,395*

5 In 2021 BPI recoded a CT 148 true-up of GA charges based on actual volumes, this amount was a credit
 6 of \$250,395 to 1589. Since this true-up was completed in 2021 it results in the December 31, 2020
 7 closing principal in the DVA continuity schedule being \$250,395 lower than the 2020 RRR filing. BPI
 8 notes that the 2019 activity was increased by \$27,741 to reflect a reversal of a duplicate entry which
 9 was related to the November 2018 true-up recorded in 2019, this entry was incorrectly duplicated
 10 during BPIs adjustments relating to the accounting guidance implementation.

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1 *Account 1568-LRAMVA, Variance: (\$28,005)*

2 As part of this Application, BPI is proposing disposition of amounts in its LRAMVA account related to
3 CDM Program results in 2018 and 2019. The CDM savings for the 2019 LRAMVA include persistence
4 results from 2016 to 2018 programs in 2019 and new program results from programs delivered during
5 2019.

6 As part of its 2020 year end, BPI made an accrual estimating the impact to the LRAMVA balance,
7 including 2018 and 2019 lost revenue entries. The completion of the LRAMVA results was completed
8 after the finalization of the 2020 year end as a result there was a difference between the accrual made
9 and the outcomes from the LRAMVA Workform. The accrual recorded in BPI's GL and reported with the
10 RRR was understated by \$28,005.

11 BPI has recorded the LRAMVA balance in the DVA continuity schedule as calculated from the LRAMVA
12 model as per the instructions included in tab 2b of the DVA continuity schedule model.

13 *Account 1508- Sub Account Pole Attachment Revenue Variance: \$2,185*

14 As a result of cell AY49 being locked in tab 2b. Continuity Schedule BPI was unable to record the interest
15 transaction for 2019 in the correct row, BPI added "Pole Attachment Revenue Variance – Interest-2019"
16 to record the (\$2,185) interest from January 1, 2019-December 31, 2019.

17 *Account 1592- PILS and Tax Variance – CCA Changes Variance: (\$9,477)*

18 BPI has included this account detail in row 82 in tab 2b. Continuity Schedule rather than row 83 due to
19 cells being locked. BPI had been advised by its auditors that the annual additions into 1592 should
20 compare to the 2017 Board Approved revenue requirement which would have been in place and
21 without the accelerated CCA. This was the basis originally used to record the transactions into 1592.
22 BPI reviewed the approach in early 2021 and since its capital additions for 2020 included the addition of
23 its facility at 150 Savannah Oaks, the accelerated CCA using the 2017 Board Approved figures would not
24 be comparable and appropriate. In light of this and recent CCA treatment in other COS settlements, BPI
25 chose to record the difference to 1592 based on the impact of accelerated CCA each year since the
26 introduction of the program using the actual capital additions. Table 9-C illustrates how BPI calculated
27 the impact of accelerated CCA for the final 1592 balances and compares the originally recorded entries.

1 **Table 9-C – Account 1592 CCA Sub Account Adjustments**

	2018	2019	2020	Ending 2020 Balance
Accelerated CCA	(4,037,394)	(6,728,806)	(5,664,905)	
Unaccelerated CCA	(4,010,549)	(6,194,296)	(4,548,182)	
Additional CCA	A \$ (26,845)	\$ (534,511)	\$ (1,116,723)	
Tax Rate	B 26.50%	26.50%	26.50%	
Tax Impact	C=A*B (7,114)	(141,645)	(295,932)	
Grossed up PILS Impact on Revenue Requirement	D=C/(1-B) (9,679)	(192,715)	(402,628)	
1592 credit from additional CCA due to AIIP	(9,679)	(192,715)	(402,628)	(605,021)
Previous method	(32,678)	(290,910)	(290,910)	(614,498)
Adjustment	22,999	98,195	(111,718)	9,477

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 3 BPI confirms that all adjustments made to DVAs as part of this application are related to balances which
 4 have not been previously approved for disposition by the OEB. As part of its 2021 IRM (EB-2020-0006),
 5 BPI received approval on a final basis of its December 31, 2017 balances which were previously disposed
 6 of on an interim basis in BPI's 2019 rate proceeding.

7 *Account 1508 – RRR Reconciliation*

8 Table 9-D below provides a breakdown of what was included in account 1508 as filed as part of BPI's
 9 2020 RRR filing.

10 **Table 9-D Breakdown of 1508 Sub-accounts included in RRR balance**

	Balance at Dec. 31 2020
RRR	\$ 692,984
<i>Sub-Accounts:</i>	
OPEB Forecast Cash vs. Accrual	\$ 258,296
Pole Attachment Revenue Variance - Principal	\$ (387,666)
Pole Attachment Revenue Variance - Interest	\$ (4,851)
Lost Collection of Account Revenue - Principal	\$ 817,042
Lost Collection of Account Revenue - Interest	\$ 10,162
Total	\$ 692,984
<i>Variance</i>	\$ -

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 12 BPI has provided more detail into the balances in each 1508 Sub-Account as part of section 9.3.0.3 of
 13 this Exhibit.

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1 **9.0.4 Interest Rates Applied**

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3 Table 9-E provides the interest rates that have been used to calculate actual and forecasted carrying
4 charges on the accounts in accordance with the methodology approved by the Board.

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Table 9-E – Interest Rates

Period	Months Included	Rate
Q2 2021	April-June	0.57%
Q1 2021	January-March	0.57%
Q4 2020	October-December	0.57%
Q3 2020	July-September	0.57%
Q2 2020	April-June	2.18%
Q1 2020	January-March	2.18%
Q4 2019	October-December	2.18%
Q3 2019	July-September	2.18%
Q2 2019	April-June	2.18%
Q1 2019	January-March	2.45%
Q4 2018	October-December	2.17%
Q3 2018	July-September	1.89%
Q2 2018	April-June	1.89%
Q1 2018	January-March	1.50%
Q4 2017	October-December	1.50%
Q3 2017	July-September	1.10%
Q2 2017	April-June	1.10%
Q1 2017	January-March	1.10%

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7 **9.0.5 Energy Sales and Cost of Power Expenses**

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9 The sale of energy is a flow through revenue and the cost of power is a flow through expense. Energy
10 Sales and the Cost of Power Expenses by component are presented in Table 9-F as reported in the
11 Audited Financial Statements and the USoA within the RRR filing 2.1.7. BPI has no profit or loss resulting
12 from the flow through of energy revenues and expenses.

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Table 9-F - Energy Revenue and Cost of Power Expenses

USoA Account	Description	Actual			
		2017	2018	2019	2020
Energy Revenues					
4006	Residential Energy Sales	(27,350,057)	(25,694,091)	(25,677,872)	(39,748,929)
4020	Energy Sales to Large Users	-	-	-	-
4025	Street Lighting Energy Sales	(840,222)	(811,300)	(897,005)	(880,474)
4030	Sentinel Energy Sales	(17,449)	(15,146)	(15,614)	(23,254)
4035	General Energy Sales	(64,002,482)	(62,005,308)	(70,516,622)	(62,895,514)
4050	Revenue Adjustment	1,548,296	(488,113)	(1,812,398)	(318,281)
4055	Energy Sales for Resale	(2,508,937)	(3,876,594)	(3,023,383)	(1,482,994)
4062	4062-WMS	(3,756,548)	(3,586,895)	(3,408,022)	(3,198,446)
4076	Smart Meter Entity Charges	(369,622)	(294,501)	(272,251)	(275,560)
4066	Network	(6,704,497)	(6,911,314)	(6,805,459)	(7,420,469)
4068	Connection	(4,713,360)	(5,606,976)	(5,222,681)	(5,426,081)
4075	Low Voltage Charges	-	-	-	-
Total		(108,714,878)	(109,290,239)	(117,651,306)	(121,670,001)

USoA Account	Description	Actual			
		2017	2018	2019	2020
Cost of Power Expenses					
4705	Power Purchased	93,170,851	92,890,552	101,942,894	105,349,446
4708	WMS	3,756,548	3,586,895	3,408,022	3,198,446
4710	Cost of Power Adjustments	-	-	-	-
4712	Charges - one time	-	-	-	-
4714	NW	6,704,497	6,911,314	6,805,459	7,420,469
4715	System Control and Load Dispatching	-	-	-	-
4716	Connection	4,713,360	5,606,976	5,222,681	5,426,081
4720	Other Expenses	-	-	-	-
4751	Smart Meter Entity Charges	369,622	294,501	272,251	275,560
4730	Rural Rate Assistance Expense	-	-	-	-
4750	Low Voltage Charges	-	-	-	-
Total		108,714,878	109,290,239	117,651,306	121,670,001

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1 **9.1 Account 1575, IFRS-CGAAP Transitional PP&E Amounts**

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3 BPI completed its transition to IFRS in its 2017 COS application and has not had any material
4 transactions from that transition, as such BPI has not completed Appendix 2-EA.

1 **9.2 Retail Service Charges**

2 Retail services refer to services provided by a distributor to a retailer or retailer customer related to the
3 supply of competitive electricity as set out in the Retail Settlement Code (RSC).BPI records revenues
4 received from retail for retail-related services in two accounts:

- 5 • 4082 – Retail Service Revenues
 - 6 ○ Containing revenues derived from establishing service agreements, distributor-
7 consolidated billing and retailer-consolidated billing
- 8 • 4084 – STR Revenues
 - 9 ○ Containing revenues derived from the Service Transaction Request services such as:
 - 10 ▪ Request fee
 - 11 ▪ Processing fee
 - 12 ▪ Information request fee
 - 13 ▪ Default fee and;
 - 14 ▪ Other associated cost fee

15 BPI records its costs associated with providing these services in various accounts, most notably
16 settlement costs. BPI confirms that all costs incorporated into the variances reported are incremental to
17 providing the retail services.

18 The driver of these costs are due to customers contracted with retailers. In recent years, the number of
19 customers with retailers has been declining and so are the related revenues and expenses.

20 This application includes a request to dispose the balance at December 31, 2020 plus interest to
21 December 31, 2021 for Accounts 1518 and 1548 in the amount of (\$23,298) and \$38,133, respectively
22 as shown in tables 9.2-A and 9.2-B. BPI records Retailer Revenues collected and incremental costs
23 incurred to service the retail customers. BPI confirms all costs incorporated into the variances reported
24 in Accounts 1518 and 1548 are incremental costs of providing retail services and BPI follows Article 490
25 of the APH.

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Table 9.2-A – 1518 Detail

1518-RCVA-Retail	Revenue	Expense	Variance
2016	27,247	61,036	33,789
2017	23,473	16,290	(7,183)
2018	20,264	11,859	(8,405)
2019	30,241	10,828	(19,412)
2020	31,811	8,789	(23,022)
Total Variance			(24,233)
Total Interest to December 31,2020			1,073
Projected Interest Jan 1, 2021 - Dec 31, 2021			(138)
Total Claim - 1518			(23,298)

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Table 9.2-B – 1548 Detail

1548-RCVA-STR	Revenue	Expense	Variance
2016	606	14,642	14,036
2017	369	7,072	6,704
2018	279	5,125	4,846
2019	562	5,624	5,063
2020	578	6,057	5,479
Total Variance			36,126
Total Interest to December 31,2020			1,801
Projected Interest Jan 1, 2021 - Dec 31, 2021			206
Total Claim - 1548			38,133

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On November 29, 2018, the OEB issued its final Report on Energy Retailer Service Charges (EB-2015-0304). The Report allows for the discontinuation of accounts 1518 and 1548, effective May 1, 2019. BPI would like to clear the above balances on a final basis and discontinue these accounts effective January 1, 2022.

1 **9.3 Disposition of Deferral and Variance Accounts**

2 **9.3.0.1 Accounts Submitted for Disposition**

3 BPI is requesting disposition of the variance accounts noted below according to the Report of the Board,
4 which states that at the time of rebasing, all account balances should be disposed of unless otherwise
5 justified by the distributor or as required by a specific Board decision or guideline.

6 BPI has followed the guidelines in the Report of the Board and requests dispositions over a one year
7 period. BPI has provided a continuity schedule of the accounts listed in this Exhibit.

8 BPI is requesting the disposition of the following Group 1 Accounts, Group 2 Accounts, and Other
9 Accounts as shown in Table 9.3-A. These amounts are comprised of the audited balances as of
10 December 31st 2020.

11 BPI confirms the account balances, listed in Table 9.3.A, proposed for disposition before the projected
12 interest are consistent with the last audited financial statements and reconcile with the trial balance
13 reported through the Electricity Reporting and Record-keeping Requirements. BPI confirms the
14 variances between the amounts BPI is claiming for disposition and the amounts to be reported in the
15 RRR filing and 2020 Financial Statements are immaterial in nature and are less than 5%, even on a
16 cumulative basis. Details on the claim for Account 1568-LRAM Variance Account, in the amount of
17 \$75,022 can be found in Exhibit 4-Operating Costs.

18

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Table 9.3-A- Accounts Submitted for 2022 Disposition

Account Description	USoA	Balance as at Dec. 31/20		Projected 2021 Interest	Total Claim
		Principal	Interest		
Group 1 Accounts					
LV Variance Account	1550	\$ -	\$ -	-	\$ -
Smart Metering Entity Charge Variance Account	1551	\$ (49,875)	\$ (1,924)	(284)	\$ (52,083)
RSVA - Wholesale Market Service Charge	1580	\$ (385,256)	\$ 6,850	(2,196)	\$ (380,602)
Variance WMS – Sub-account CBR Class B	1580	\$ (581,066)	\$ (23,644)	(3,312)	\$ (608,022)
RSVA - Retail Transmission Network Charge	1584	\$ 10,017	\$ (4,854)	57	\$ 5,221
RSVA - Retail Transmission Connection Charge	1586	\$ 272,944	\$ 15,473	1,556	\$ 289,972
RSVA - Power (excluding Global Adjustment)	1588	\$ 697,299	\$ 57,715	3,975	\$ 758,988
RSVA - Global Adjustment	1589	\$ (217,325)	\$ 3,914	(1,239)	\$ (214,649)
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)	1595	\$ -	\$ -	-	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	\$ -	\$ (50)	-	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$ 1,725	\$ 83	10	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$ 11,254	\$ 42,989	64	\$ 54,307
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	\$ (9,005)	\$ 7,161	(51)	\$ (1,895)
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 361,511	\$ (279,617)	2,061	\$ -
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$ 112,223	\$ (175,903)	\$ 640	\$ (148,763)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$ 329,547	\$ (179,817)	\$ 1,878	\$ 65,886
RSVA - Global Adjustment	1589	\$ (217,325)	\$ 3,914	\$ (1,239)	\$ (214,649)
Group 2 Accounts					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 0	\$ -	\$ 0	\$ 0
Pole Attachment Revenue Variance	1508	\$ (387,666)	\$ (4,851)	\$ (2,210)	\$ (394,726)
Retail Service Charge Incremental Revenue	1508	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Sub-Account - Other	1508	\$ -	\$ -	\$ -	\$ -
OPEB FORECAST CASH VS ACCRUAL	1508	\$ 258,296	\$ -	\$ -	\$ 258,296
Lost Collection of Account Revenue	1508	\$ 817,042	\$ 10,162	\$ 4,657	\$ 831,861
1509-COVID-19 Other Incremental Cost DVA	1509	\$ 170,856	\$ 320	\$ 974	\$ -
1509-COVID-19 Bad Debt DVA	1509	\$ 260,141	\$ 6,737	\$ 1,483	\$ -
Retail Cost Variance Account - Retail	1518	\$ (24,233)	\$ 1,073	\$ (138)	\$ (23,298)
Retail Cost Variance Account - STR	1548	\$ 36,126	\$ 1,801	\$ 206	\$ 38,133
Other Deferred Credits	2425	\$ -	\$ -	\$ -	\$ -
Group 2 Sub-Total		\$ 1,130,561	\$ 15,243	\$ 4,972	\$ 710,266
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ -	\$ -	\$ -	\$ -
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$ (605,021)	\$ (6,618)	\$ (3,449)	\$ (615,088)
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 637,762	\$ (167,278)	\$ 2,163	\$ (53,585)
LRAM Variance Account	1568	\$ 71,980	\$ 2,632	\$ 410	\$ 75,022
Total including Account 1568		\$ 709,742	\$ (164,646)	\$ 2,573	\$ 21,437
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 56,954	\$ 78,875	\$ 325	\$ 136,154
Other Accounts Sub-Total		\$ 56,954	\$ 78,875	\$ 325	\$ 136,154
Total		\$ 766,696	\$ (85,770)	\$ 2,898	\$ 157,590

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9.3.0.2 Group 1 DVA Accounts Proposed for Disposition

BPI last received Board approval for interim disposition of Group 1 Balances at December 31, 2017 and interest projected on these balances as part of its 2019 IRM (EB-2018-0020). The OEB approved these balances on a final basis as part of BPI's 2021 IRM application (EB-2020-0006). BPI, thus notes, the Group 1 balances as at December 31, 2020 that are being proposed for disposition in this filing will reflect activities for 2018 through to 2020 and interest projected to December 31, 2021. Table 9.3-B provides a summary of the Group 1 2019 IRM Rate Filing approved disposition amounts by account. BPI has recorded these amounts in Columns AU and AZ of tab 2a. from the DVA Continuity Schedule model. The principal balance of (\$2,836,616) at December 31, 2017 approved for disposition is reflected in column AU. The total interest approved of (\$273,737) is recorded in column AZ.

Table 9.3-B: Group 1 DVA Balances- 2019 Disposition

Account Description	USoA	Disposition 2019		Total Approved in 2019 IRM
		Principal	Interest	
Group 1 Accounts				
Smart Metering Entity Charge Variance Account	1551	\$ (9,339)	\$ (239)	\$ (9,578)
RSVA - Wholesale Market Service Charge	1580	\$ (1,887,082)	\$ (58,169)	\$ (1,945,251)
Variance WMS - SubaccountCBR Class B	1580	\$ (130,936)	\$ (830)	\$ (131,766)
RSVA - Retail Transmission Network Charge	1584	\$ 493,804	\$ 19,231	\$ 513,035
RSVA - Retail Transmission Connection Charge	1586	\$ 122,526	\$ 6,684	\$ 129,210
RSVA - Power (excluding Global Adjustment)	1588	\$ (441,904)	\$ 8,469	\$ (433,435)
RSVA - Global Adjustment	1589	\$ (1,176,858)	\$ (45,683)	\$ (1,222,541)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$ 193,173	\$ (203,200)	\$ (10,027)
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$ (2,836,616)	\$ (273,737)	\$ (3,110,353)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$ (1,659,758)	\$ (228,054)	\$ (1,887,812)
RSVA - Global Adjustment	1589	\$ (1,176,858)	\$ (45,683)	\$ (1,222,541)

BPI has detailed in Tables 9.3-C below a summary of the Group 1 Accounts.

Table 9.3-C: Group 1 Accounts for Disposition

Account Description	USoA	Balance as at Dec. 31/20		Projected 2021 Interest	Total Claim in DVA Continuity Schedule Model December 31/21
		Principal	Interest		
Group 1 Accounts					
Smart Metering Entity Charge Variance Account	1551	\$ (49,875)	\$ (1,924)	\$ (284)	\$ (52,083)
RSVA - Wholesale Market Service Charge	1580	\$ (385,256)	\$ 6,850	\$ (2,196)	\$ (380,602)
Variance WMS – Sub-account CBR Class B	1580	\$ (581,066)	\$ (23,644)	\$ (3,312)	\$ (608,022)
RSVA - Retail Transmission Network Charge	1584	\$ 10,017	\$ (4,854)	\$ 57	\$ 5,221
RSVA - Retail Transmission Connection Charge	1586	\$ 272,944	\$ 15,473	\$ 1,556	\$ 289,972
RSVA - Power (excluding Global Adjustment)	1588	\$ 697,299	\$ 57,715	\$ 3,975	\$ 758,988
RSVA - Global Adjustment	1589	\$ (217,325)	\$ 3,914	\$ (1,239)	\$ (214,649)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$ 11,254	\$ 42,989	\$ 64	\$ 54,307
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	\$ (9,005)	\$ 7,161	\$ (51)	\$ (1,895)
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$ 177,698	\$ (175,903)	\$ 1,013	\$ (148,763)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$ 395,022	\$ (179,817)	\$ 2,252	\$ 65,886
RSVA - Global Adjustment	1589	\$ (217,325)	\$ 3,914	\$ (1,239)	\$ (214,649)

9.3.0.3 Group 2 DVA Accounts Submitted for Disposition

BPI has provided the Group 2 DVA Accounts submitted for disposition in Table 9.3-D below.

Table 9.3-D: Group 2 DVA Accounts Submitted for Disposition

Account Description	USoA	Transactions to 2020	Interest to 2020	Projected 2021 Interest	Total Claim in DVA Continuity Schedule Model December 31/21
Group 2 Accounts					
Pole Attachment Revenue Variance	1508	\$ (387,666)	\$ (4,851)	\$ (2,210)	\$ (394,726)
OPEB FORECAST CASH VS ACCRUAL	1508	\$ 258,296	\$ -	\$ -	\$ 258,296
Lost Collection of Account Revenue	1508	\$ 817,042	\$ 10,162	\$ 4,657	\$ 831,861
Retail Cost Variance Account - Retail	1518	\$ (24,233)	\$ 1,073	\$ (138)	\$ (23,298)
Retail Cost Variance Account - STR	1548	\$ 36,126	\$ 1,801	\$ 206	\$ 38,133
Group 2 Sub-Total		\$ 1,130,561	\$ 15,243	\$ 4,972	\$ 710,266
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account CCA Changes	1592	\$ (605,021)	\$ (6,618)	\$ (3,449)	\$ (615,088)
Group 2 Sub-Total with PILS Variance		\$ 525,540	\$ 8,625	\$ 1,523	\$ 95,178
LRAM Variance Account	1568	\$ 71,980	\$ 2,632	\$ 410	\$ 75,022
Total including Account 1568		\$ 597,520	\$ 11,257	\$ 1,934	\$ 170,200
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 56,954	\$ 78,875	\$ 325	\$ 136,154
Total including Other Accounts		\$ 654,473	\$ 90,132	\$ 2,258	\$ 306,354

A description of each account balance is explained below:

Pole Attachment Revenue Variance – 1508

BPI has tracked the incremental revenue received from the increase of the Pole Attachment rate which was initially updated in the OEB's Wireline Pole Attachment Charges Report (EB-2015-0304) released on March 22, 2018. BPI's 2017 COS application included the rate of \$22.35 this rate was updated to \$43.63

1 affective January 1, 2019 to account for inflation from 2005 to 2018 as part of EB-2015-0304. BPI has
 2 tracked the incremental revenues resulting from this rate increase in account 1508 – Sub Account Pole
 3 Attachment Variance, a summary of the annual amounts recorded in this account are shown below in
 4 Table 9.3-E.

5 **Table 9.3-E: Calculation of Annual 1508 Pole Attachment Revenue Variance**

Pole Attachment Variance	Total Collected	Portion Related to Rate Increase Component	Variance
2018	132,520	123,556	(8,964)
2019	259,841	147,806	(112,036)
2020	526,096	259,429	(266,667)
Total Variance			(387,666)
Total Interest to December 31,2020			(4,851)
Projected Interest Jan 1, 2021 - Dec 31, 2021			(2,210)
Total Claim - 1508 - Pole Attachment Variance			(394,726)

6
 7 **OPEB – 1508**

8 As part of its last COS (EB-2016-0058) BPI was instructed to record the difference between its test year,
 9 2017 forecasted cash basis for OPEBs and the test year, 2017 forecasted accrual OPEBs to account 1508-
 10 Other Regulatory Assets, Sub-Account – OPEBs Forecast vs. Accrual. BPI was instructed that carrying
 11 charges should not apply to this account and has such has not included any interest in the total claim
 12 shown in table 9.3-F. BPI is now proposing to dispose of the balances

13 **Table 9.3-F: Calculation of 1508- OPEB Variance**

OPEB Variance	Cash	Accrual	Variance
2017	55,698	120,272	64,574
2018	55,698	120,272	64,574
2019	55,698	120,272	64,574
2020	55,698	120,272	64,574
Total Variance			258,296
Total Interest to December 31,2020			-
Projected Interest Jan 1, 2021 - Dec 31, 2021			-
Total Claim - 1508 - OPEB Cash vs. Accrual			258,296

14
 15
 16 **Lost Collection of Accounts Revenue – 1508**

17 On March 14, 2019 the OEB issued the Notice of Amendments to Codes and a Rule (EB-2017-0183) with
 18 a Rate Order to effect the amendments to the non-payment of account service charges for electricity

1 and gas distributors. Although in the March 2019 Notice of Amendments the OEB did not establish a
 2 generic DVA for distributors to recover lost revenues associated with the elimination of these charges,
 3 as part of its 2020 IRM BPI was approved to record the following balances in account 1508-sub account
 4 Lost Collection of Account Revenue.

- 5 • 2019 – lost revenues for a portion of the year, calculated at \$376,786; and
- 6 • 2020 and annually until BPI’s next rebasing \$440,889.

7 BPI notes that the amount recorded in 2019 was \$440,889 reduced for actual collection of account
 8 revenues received prior to the rule change in March of 2019.

9 **PILS – CCA Change Variance – 1592**

10 On July 25, 2019 the OEB released a letter titled Accounting Direction Regarding Bill C-97 and Other
 11 Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance. This letter discusses the
 12 government’s Accelerated Investment Incentive which provides for a first-year increase in capital cost
 13 allowance (CCA) deductions on eligible capital assets acquired after November 20, 2018. BPI has
 14 calculated the variance resulting from this change in Table 9.3-G below:

15 **Table 9.3-G: Calculation of Annual 1592 CCA Change Variance**

	2018	2019	2020
Accelerated CCA	(4,037,394)	(6,728,806)	(5,664,905)
Unaccelerated CCA	(4,010,549)	(6,194,296)	(4,548,182)
Additional CCA	A \$ (26,845)	(534,511)	(1,116,723)
Tax Rate	B 26.50%	26.50%	26.50%
Tax Impact	C=A*B \$ (7,113.88)	\$ (141,645.29)	\$ (295,931.60)
Grossed up PILS Impact on Revenue Requirement	D=C/(1-B) \$ (9,678.75)	\$ (192,714.68)	\$ (402,628.02)
1592 credit from additional CCA due AIIP	\$ (9,678.75)	\$ (192,714.68)	\$ (402,628.02)

16
 17 As shown above BPI has calculated the impact the change in the CCA had on its revenue requirement, as
 18 computed based on the actual capital additions in each year using the accelerated CCA method verse
 19 the “unaccelerated” CCA method. For more detail on the capital additions which contributed to these
 20 variances please see section 4.5 of Exhibit 4 of this application.

21

9.3.0.4 Accounts not Proposed for Disposition

BPI is proposing to exclude the accounts listed in table 9.3-H from its disposition.

Table 9.3-H: DVAs not proposed for disposition

Account Description	USoA	Transactions to 2020	Interest to 2020	Projected 2021 Interest	Total Claim in DVA Continuity
Group 1 Accounts					
LV Variance Account	1550	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)	1595	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	\$ -	\$ (50)	\$ -	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$ 1,725	\$ 83	\$ 10	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 426,986	\$ (279,617)	\$ 2,434	\$ -
Group 2 Accounts					
Other Regulatory Assets - Sub-Account - Incremental Capital	1508	\$ -	\$ -	\$ -	\$ -
1509-COVID-19 Other Incremental Cost DVA	1509	\$ 170,856	\$ 320	\$ 974	\$ -
1509-COVID-19 Bad Debt DVA	1509	\$ 260,141	\$ 6,737	\$ 1,483	\$ -

Account 1595

BPI is excluding both sub account 2015 and 2016 because these were already disposed of as part of BPI's 2019 IRM, these small residual balances will be written off.

Sub account 2019 is not proposed for disposition as it is not eligible for disposition as it is not yet the fourth rate year after the year the rate rider expired which was December 31, 2019.

Account 1508 – Sub account Incremental Capital

As part of its 2020 IRM BPI received approval for incremental capital spending for its building project. BPI did not record the revenues or capital expenditures in account 1508 due in part to the complexity in tracking the distribution and non-distribution assets in multiple USoA accounts. Additionally, BPI reviewed the accounting methodology with its auditors, focusing on the intentions outlined in Section 7.4 of the **OEB's Report of the Board: New Policy Options for the Funding of Capital Investments: The Advanced Capital Module** (EB-2014-0219, released September 18, 2014, the "ACM Report") (shown below). This section indicates the OEB will review the differences between actual ICM costs and amounts collected by the distributor, and determine at that time, based on materiality, whether any adjustment should be refunded or recovered from the Distributor's rate payers. For this reason, BPI's

1 assessment was that for financial purposes, a difference between amounts collected from customers
2 and actual costs would be subject to a potential true up rather than the full ICM rate rider revenues.

7.4 Reporting Requirements

At the time of the next cost of service or Custom IR application, a distributor will need to file calculations showing the actual ACM/ICM amounts to be incorporated into the test year rate base. At that time, the Board will make a determination on the treatment of any difference between forecasted and actual capital spending under the ACM/ICM, if applicable, and the amounts recovered through ACM/ICM rate riders and what should have been recovered in the historical period during the preceding Price Cap IR plan term. Where there is a material difference between what was collected based on the approved ACM/ICM rate riders and what should have been recovered as the revenue requirement for the approved ACM/ICM project(s), based on actual amounts, the Board may direct that over- or under-collection be refunded or recovered from the distributor's ratepayers.

3
4 BPI has calculated the impact on account 1508 based on the approved incremental revenue
5 requirement on actual spending and depreciation for the building project. This calculation shown in
6 table 9.3-I identifies that the variance in 1508 would have been a debit of \$26,377 as at December 31,
7 2020. BPI has outlined in Exhibit 2, the forecast for further building related spending to be incurred in
8 2021 related to final post-construction adjustments, though the building is used and useful in 2020. The
9 projection for the December 31, 2021 balances is a non-material credit of (\$53,187).

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Table 9.3-I: DVA 1508 – sub account Incremental Capital Revenue

1508 Sub Account ICM Calculation: Variance Between Amounts Collected and Costs Incurred				
	ICM Decision	2020 Year End	2021 Year End	2022
Incremental Capital Expenditures	\$ 15,028,188.00	\$ 12,691,533.67	\$ 14,829,116.79	14,829,116.79
Reduction for Materiality Threshold	\$ (1,822,471.00)	\$ (1,822,471.00)	\$ (1,822,471.00)	(1,822,471.00)
<i>Maximum Approved</i>	\$ 13,205,717.00	\$ 10,869,062.67	\$ 13,006,645.79	\$ 13,006,645.79
Depreciation Expense	\$ 377,292.00	\$ 340,759.33	\$ 414,227.95	414,227.95
<i>Maximum Approved</i>	\$ 331,537.49	\$ 298,880.64	\$ 363,320.11	\$ 363,320.11
PILS Impact	\$ 110,413.70	\$ 107,429.56	\$ 11,801.04	\$ 11,801
Return	\$ 780,284.28	\$ 641,547.96	\$ 767,549.75	\$ 767,550
Incremental Revenue Requirement	\$ 1,222,235.47	\$ 1,047,858.16	\$ 1,142,670.89	\$ 1,142,670.89
		2020	2021	Total
Rate Rider Revenues		\$ 1,021,481.00	\$ 1,222,235.47	\$ 2,243,716.47
Incremental Revenue Requirement		\$ 1,047,858.16	\$ 1,142,670.89	\$ 2,190,529.04
Variance - 1508		\$ 26,377.16	\$ (79,564.58)	\$ (53,187.43)
1508 Sub Account ICM Calculation: Sub-Accounts listed In Section 7.5 of ACM Report				
Sub Account Name	December 31, 2020	December 31, 2021 (Projected)	Notes	
Account 1508 - Incremental Capital	\$ 10,869,062.67	\$ 13,006,645.79	This represents the amount above the ICM threshold	
Account 1508- Accumulated Depreciation	\$ (331,537.49)	\$ (630,418.13)	Figures do not consider the impact of the half-year rule Figures are adjusted to represent only portion above ICM Threshold	
Account 1508 - Depreciation Expense	\$ 331,537.49	\$ 298,880.64		
Account 1508- ICM Rate Rider Revenue	\$ (1,021,481.00)	\$ (1,222,235.47)	2021 projection based on 2020 ICM approval amount	

3

4 Due to the immaterial amount to be collected from customers BPI is proposing to not record this
 5 balance and is requesting to not dispose of this balance.

6 BPI has also provided the estimated balances for each year based on the sub-accounts listed in section
 7 7.5 of the ACM report, though BPI understands these variance accounts are for tracking purposes only
 8 and are not intended for disposition calculations.

9

1 *Account 1509 – Impacts Arising from the COVID-19 Emergency*

2 On March 25, 2020 the OEB released their Accounting Order for the Establishment of Deferral Accounts
3 to Record Impacts Arising from the COVID-19 Emergency. BPI complied and has shown both a sub
4 account for incremental costs relating to the ongoing global pandemic as well as a sub account to
5 capture the impact on bad debt as a result of COVID. BPI has not included these balances totaling a debit
6 of \$440,510 in its calculations of rate riders, as the final OEB direction regarding the calculation of
7 amounts in this account and eligibility for disposition of this account have not been released. BPI intends
8 to pursue the disposition of these account balances when OEB's direction/decision in this matter is
9 released, in accordance with the requirements determined in that decision by the OEB. BPI understands
10 a decision may be released in 2021, and if that is the case, BPI proposes it will make the necessary
11 adjustment to its DVA balances and disposition at a later stage in this Application process, prior to the
12 OEB's Decision and Order.

13 BPI has shown the relevant costs in 2020 related to COVID in the 2020 OM&A.

14 The following items have currently been recorded in the DVA:

- 15 • incremental bad debts of \$260,141
 - 16 ○ This represents the change in balances greater than 90 days occurring in 2020. BPI
 - 17 records 70% of these balances as bad debt. The variance is based on the increase in this
 - 18 statistic between December 31, 2019 and December 31, 2020.
- 19 • incremental OM&A of \$170,856
 - 20 ○ \$56,656 in incremental facility costs associated with rental of a new space and related
 - 21 safety updates in order to keep operations crews isolated from one another (thereby
 - 22 reducing risk that all operations employees are unavailable to respond to an outage call
 - 23 due to COVID quarantine requirements).
 - 24 ○ \$80,200 in incremental cleaning, supplies, contracted services, etc. related to COVID-19
 - 25 pandemic.
 - 26 ○ \$30,000 increase to OM&A related to lower capitalization of OM&A as a result of
 - 27 Operations Rotational schedule, which was implement to reduce the risk that all
 - 28 operations employees are unavailable to respond to an outage call due to COVID
 - 29 quarantine requirements.
 - 30 ○ \$4,000 in incremental call center labour.
- 31 • BPI notes that incremental LEAP funding of \$12,250 was provided in 2020, consistent with the
- 32 OEB's letter of July 17, 2020. BPI has inadvertently **not** included this amount in the above DVA
- 33 balances, but proposes to add it when the OEB releases its decision on the treatment of the
- 34 COVID DVA and BPI reviews the COVID DVA sub account balances.

9.3.0.5 RRR Variances

BPI has included detail explanations on the RRR variances to the DVA continuity schedule earlier in this exhibit in the “Adjustment to Deferral and Variance Accounts” section, however all variances are explained in Appendix A from the DVA continuity schedule shown below in table 9.3-J.

Table 9.3-J: Variances to the RRR

Account Descriptions	Account Number	Variance RRR vs. Balance (Principal + Interest)	Explanation
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$ (282,525.84)	Debit adjustment of \$250,395 recorded in 2021 relating to 2020 CT 148 True-up
RSVA - Global Adjustment 4	1589	\$ 250,394.78	Debit of \$32,131 recorded in 2021 relating to correction to 2019 adjustment recorded in 2020
Pole Attachment Revenue Variance ⁵	1508	\$ (2,184.66)	Credit adjustment of (\$250,395) recorded in 2021 relating to a 2020 CT 148 True-up
Pole Attachment Revenue Variance - Interest - 2019	1508	\$ 2,184.66	Locked cells in this model did not allow BPI to enter the 2019 interest in the amount of a credit of (\$2,185)
PLs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ (9,476.55)	This row was created to allow BPI to add the 2019 interest identified above
LRAM Variance Account ⁴	1568	\$ (28,004.57)	After review of its process and other settlements BPI made adjustments to the balances previously recorded in 2018, 2019 and 2020 this lead to a total adjustment of a debit of \$9,477 being recorded on the total balance. BPI recorded the 1592-CCA impact amounts in this row due to locked cells in the row for the CCA DVA preventing BPI from entering its 2018 balance
			After the completion of the LRAMVA model in 2021 BPI identified that the previous 1568 balance in BPIs GL and RRR was understated by \$28,005

9.3.0.6 Mechanism for Disposition

9.3.0.6.1 Calculations of Rate Riders

Billing Determinants

For the calculation of proposed rate riders, BPI utilized the billing determinants and allocators determined in the 2022 Load Forecasted as shown below in table 9.3-K. For more detail on how the billing determinates were forecasted in the 2022 Load Forecast please refer to Exhibit 3 in this rate application. For all rate riders, BPI is proposing a one-year disposition period.

Table 9.3-K: 2022 Billing Determinants

Rate Class	# of Customers / Connections	Distribution Revenue	Total Metered kWh	Total Metered kW	Metered kWh for WMP	Metered kW for WMP	Metered kWh for Non-RPP	Metered kW for Non-RPP
RESIDENTIAL	37,668	\$ 14,232,489	293,509,087	-	-	-	7,237,306	-
GS<50 KW	2,981	\$ 2,218,670	77,363,528	-	-	-	13,130,517	-
GS>50 KW	509	\$ 5,659,355	503,997,167	1,348,962	6,029,968	11,674	476,462,488	1,277,327
STREET LIGHT	5,771	\$ 305,942	7,775,272	22,948	-	-	7,775,272	22,948
SENTINEL LIGHTING	476	\$ 43,196	154,391	462	-	-	4,901	-
UNMETERED SCATTER LOAD	402	\$ 96,182	1,502,728	-	-	-	-	-
EMBEDDED DISTRIBUTOR	2	\$ 223,963	43,894,456	102,609	43,894,456	102,609	43,894,456	102,609
TOTAL	47,809	\$ 22,779,797	928,196,629	1,474,981	49,924,424	114,283	548,504,941	1,402,883

1 *Allocation of Balances*

2 Tables 9.3-L through 9.3-Q shows the allocation of account balances for Group 1 and Table 9.3-R and
 3 9.3-S shows the allocation of account balances for group 2 accounts to the various rate classes based on
 4 the billing determinants shown above.

5 Group 1 Accounts

6 The Group 1 accounts are allocated to the customer classes as follows:

7 **Table 9.3-L: Allocation of Balances – Group 1 (except 1589)**

Group 1 Acct Name	Smart Metering Entity Charge Variance Account	RSVA - Wholesale Market Service Charge	RSVA - Retail Transmission Network Charge	RSVA - Retail Transmission Connection Charge	RSVA - Power (excluding Global Adjustment)	Disposition and Recovery/Refund of Regulatory Balances (2017)	Disposition and Recovery/Refund of Regulatory Balances (2018)
Group 1 Account #	1551	1580	1584	1586	1588	1595	1595
Allocator	# of Customers	kWh	kWh	kWh	kWh	%	%
RESIDENTIAL	(48,263)	(127,193)	1,651	91,693	253,646	33,942	(254)
GS<50 KW	(3,820)	(33,526)	435	24,169	66,856	11,079	(321)
GS>50 KW	0	(215,796)	2,835	157,451	430,335	9,558	(1,320)
STREET LIGHT	0	(3,369)	44	2,429	6,719	(54)	0
SENTINEL LIGHTING	0	(67)	1	48	133	0	0
UNMETERED SCATTER LOAD	0	(651)	8	469	1,299	217	0
EMBEDDED DISTRIBUTOR	0	0	247	13,713	0	(434)	0
Total Disposition	(52,083)	(380,602)	5,221	289,972	758,988	54,307	(1,895)

10 **Table 9.3-M: Allocation of Balances – Group 1 – 1589 Non-Transition Customers**

Group 1 Acct Name	RSVA - Global Adjustment
Group 1 Account #	1589
Allocator	Non-RPP kWh
RESIDENTIAL	(5,180)
GS<50 KW	(9,397)
GS>50 KW	(179,750)
STREET LIGHT	(5,565)
SENTINEL LIGHTING	(4)
UNMETERED SCATTER LOAD	0
EMBEDDED DISTRIBUTOR	0
Total Disposition	(199,895)

1 **Table 9.3-N: Allocation of Balances – Group 1 – 1589 Transition Customers**

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 2020	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	% of kWh	Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1	12,420,730	4,794,829	7,473,197	152,704	16.50%	-\$ 2,435	-\$ 203
Customer 2	7,813,363	1,382,449	3,489,261	2,941,653	10.38%	-\$ 1,532	-\$ 128
Customer 3	19,450,386	5,595,134	12,577,394	1,277,858	25.85%	-\$ 3,813	-\$ 318
Customer 4	4,600,416	1,120,744	2,189,906	1,289,766	6.11%	-\$ 902	-\$ 75
Customer 5	2,924,329	2,837,830	0	86,499	3.89%	-\$ 573	-\$ 48
Customer 6	5,057,380	2,387,055	0	2,670,325	6.72%	-\$ 991	-\$ 83
Customer 7	2,292,818	1,077,415	0	1,215,403	3.05%	-\$ 449	-\$ 37
Customer 8	798,441	636,494	0	161,947	1.06%	-\$ 157	-\$ 13
Customer 9	5,926,029	0	4,086,622	1,839,407	7.87%	-\$ 1,162	-\$ 97
Customer 10	2,368,433	0	0	2,368,433	3.15%	-\$ 464	-\$ 39
Customer 11	927,636	0	0	927,636	1.23%	-\$ 182	-\$ 15
Customer 12	3,391,812	0	0	3,391,812	4.51%	-\$ 665	-\$ 55
Customer 13	2,485,459	0	0	2,485,459	3.30%	-\$ 487	-\$ 41
Customer 14	507,709	0	0	507,709	0.67%	-\$ 100	-\$ 8
Customer 15	4,292,127	0	0	4,292,127	5.70%	-\$ 841	-\$ 70
Total	75,257,068	19,831,950	29,816,380	25,608,738	100.00%	-\$ 14,754	

2
 3 BPI has prepared the 2018, 2019 and 2020 Global Adjustment Analysis as part of Attachment 9-B of this
 4 exhibit.

5 BPI confirms that as of December 31, 2020, BPI had Class A customers. BPI has therefore completed Tab
 6 6 Class A Consumption Data and Tab 6.1 GA Allocation in the DVA Continuity Schedule. Table 9.3-O
 7 provides a summary of consumption and demand for the Class A customer, Table 9.3-P provides a
 8 summary of consumption and demand for customers that transitioned between Class A and Class B
 9 between 2018 and 2020.

10 **Table 9.3-O: Summary of Class A Customers Consumption and Demand**

Rate Class		2020	2019	2018
GS>50 kW	kWh	141,542,063	141,667,863	143,259,124
	kW	291,982	276,029	287,274

11

1

Table 9.3-P: Summary of Transition Customers Consumption and Demand

Customer	Rate Class		2020		2019		2018	
			January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GS>50 KW	kWh	4,794,829	5,310,817	3,292,206	4,180,991	-	152,704
		kW	10,989	11,735	7,341	9,768	-	1,645
		Class A/B	B	A	B	B	B	B
Customer 2	GS>50 KW	kWh	1,382,449	1,071,931	1,980,085	1,509,176	1,406,084	1,535,570
		kW	18,305	18,478	18,666	18,579	19,561	19,578
		Class A/B	B	A	B	B	B	B
Customer 3	GS>50 KW	kWh	5,595,134	6,062,812	6,407,842	6,169,553	-	1,277,858
		kW	16,177	15,925	15,249	15,429	-	4,601
		Class A/B	B	A	B	B	B	B
Customer 4	GS>50 KW	kWh	1,120,744	968,468	1,193,061	996,845	548,529	741,237
		kW	5,221	4,663	5,126	5,472	5,318	5,700
		Class A/B	B	A	B	B	B	B
Customer 5	GS>50 KW	kWh	3,417,083	2,837,830	3,665,390	3,020,513	86,499	3,380,009
		kW	5,421	4,725	5,544	4,688	769	5,285
		Class A/B	A	B	A	A	B	A
Customer 6	GS>50 KW	kWh	2,056,125	2,387,055	2,639,764	2,881,391	2,670,325	2,997,585
		kW	4,442	5,248	6,020	5,798	5,627	6,163
		Class A/B	A	B	A	A	B	A
Customer 7	GS>50 KW	kWh	778,863	1,077,415	1,236,896	1,145,823	1,215,403	1,125,493
		kW	3,086	3,202	3,177	3,222	2,998	2,843
		Class A/B	A	B	A	A	B	A
Customer 8	GS>50 KW	kWh	4,111,310	636,494	4,512,522	1,912,753	161,947	4,523,839
		kW	13,592	10,861	20,370	7,700	6,583	10,691
		Class A/B	A	B	A	A	B	A
Customer 9	GS>50 KW	kWh	3,784,922	3,874,829	4,086,622	4,046,660	-	1,839,407
		kW	7,671	8,049	8,042	7,834	-	4,234
		Class A/B	A	A	B	A	B	B
Customer 10	GS>50 KW	kWh	2,966,922	3,438,796	2,744,212	3,036,569	2,368,433	2,283,895
		kW	5,563	6,292	4,902	5,499	4,413	4,388
		Class A/B	A	A	A	A	B	A
Customer 11	GS>50 KW	kWh	2,735,100	3,066,772	2,223,423	1,641,621	927,636	2,183,445
		kW	5,665	7,698	5,328	5,205	2,889	5,654
		Class A/B	A	A	A	A	B	A
Customer 12	GS>50 KW	kWh	3,898,410	4,209,620	4,620,882	4,206,402	3,391,812	3,654,088
		kW	10,459	11,898	11,422	10,637	8,483	9,646
		Class A/B	A	A	A	A	B	A
Customer 13	GS>50 KW	kWh	2,893,050	3,255,469	3,086,545	3,128,931	2,485,459	2,492,521
		kW	7,672	8,234	7,665	7,034	5,906	6,618
		Class A/B	A	A	A	A	B	A
Customer 14	GS>50 KW	kWh	595,487	534,560	539,570	535,227	507,709	508,706
		kW	6,245	6,258	6,426	6,270	6,400	6,487
		Class A/B	A	A	A	A	B	A
Customer 15	GS>50 KW	kWh	3,933,352	3,775,510	3,969,202	3,890,345	4,292,127	4,477,964
		kW	26,237	24,844	19,248	23,494	17,654	18,547
		Class A/B	A	A	A	A	B	A

2

3

4 BPI has also calculated the customer specific CBR Class B Allocation for these customers, this is shown
 5 below in table 9.3-Q.

6

Table 9.3-Q: Allocation of Balances – Group 1 – 1580 – CBR Class B Transition Customers

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 2020	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	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Customer 1	12,420,730	4,794,829	7,473,197	152,704	16.50%	3,258	271
Customer 2	7,813,363	1,382,449	3,489,261	2,941,653	10.38%	2,049	171
Customer 3	19,450,386	5,595,134	12,577,394	1,277,858	25.85%	5,102	425
Customer 4	4,600,416	1,120,744	2,189,906	1,289,766	6.11%	1,207	101
Customer 5	2,924,329	2,837,830	0	86,499	3.89%	767	64
Customer 6	5,057,380	2,387,055	0	2,670,325	6.72%	1,327	111
Customer 7	2,292,818	1,077,415	0	1,215,403	3.05%	601	50
Customer 8	798,441	636,494	0	161,947	1.06%	209	17
Customer 9	5,926,029	0	4,086,622	1,839,407	7.87%	1,554	130
Customer 10	2,368,433	0	0	2,368,433	3.15%	621	52
Customer 11	927,636	0	0	927,636	1.23%	243	20
Customer 12	3,391,812	0	0	3,391,812	4.51%	890	74
Customer 13	2,485,459	0	0	2,485,459	3.30%	652	54
Customer 14	507,709	0	0	507,709	0.67%	133	11
Customer 15	4,292,127	0	0	4,292,127	5.70%	1,126	94
Total	75,257,068	19,831,950	29,816,380	25,608,738	100.00%	19,739	

7

8 Group 2 Accounts

9 The Group 2 Accounts are allocated to the customer classes as follows:

1

Table 9.3-R: Allocation of Balances – Group 2 and Other Accounts

Rate Class Allocator	1508 - Lost		1508 - Pole		1592 - PILS	1555 - Stranded	
	Revenue kWh	1508-OPEB kWh	Attachments Distribution Rev	1518-Retail kWh	1548 - STR kWh	CCA Changes kWh	Meters kWh
RESIDENTIAL	263,046	81,677	(246,619)	(7,367)	12,058	(194,500)	43,253
GS<50 KW	69,334	21,529	(38,445)	(1,942)	3,178	(51,266)	11,401
GS>50 KW	451,689	140,251	(98,065)	(12,651)	20,706	(333,984)	74,272
STREET LIGHT	6,968	2,164	(5,301)	(195)	319	(5,152)	1,146
SENTINEL LIGHTING	138	43	(749)	(4)	6	(102)	23
UNMETERED SCATTER LOAD	1,347	418	(1,667)	(38)	62	(996)	221
EMBEDDED DISTRIBUTOR	39,339	12,215	(3,881)	(1,102)	1,803	(29,088)	5,837
TOTAL	831,861	258,296	(394,726)	(23,298)	38,133	(615,088)	136,154

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Table 9.3-S: Allocation of Balances – LRAMVA

Rate Class Allocator	1568 - LRAMVA \$
RESIDENTIAL	39,644
GS<50 KW	84,180
GS>50 KW	(48,802)
STREET LIGHT	
SENTINEL LIGHTING	
UNMETERED SCATTER LOAD	
EMBEDDED DISTRIBUTOR	
TOTAL	75,022

5

6

7 Rate Rider Calculations

8 Based on the allocations above and using the billing determinants as discussed in Table 9.3-K, BPI has
 9 calculated the rate riders for each rate class. BPI proposes to have a one-year disposition period. Rate
 10 riders are presented in Tables 9.3-T through 9.3-V below.

1

Table 9.3-T: Rate Riders-Group 1

Proposed DVA Rate Riders by Class (Accounts 1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions)				
Rate Class	kW / kWh / # of Customers	Allocated Balance	Unit for Disposition	Rate Rider
Residential	293,509,087	\$ 205,221	kWh	\$ 0.0007
GS<50 KW	77,363,528	\$ 64,872	kWh	\$ 0.0008
GS>50 KW	1,348,962	\$ 168,524	kW	\$ 0.1249
Street Light	22,948	\$ 5,768	kW	\$ 0.2514
Sentinal Lighting	462	\$ 116	kW	\$ 0.2500
Unmetered Scatter Load	1,502,728	\$ 1,343	kWh	\$ 0.0009
Embedded Distributor	102,609	\$ 13,525	kW	\$ 0.1318
Total		459,368		
Proposed DVA - Non-WMP Rate Riders by Class (Accounts 1580, 1588)				
Rate Class	kW / kWh / # of Customers	Allocated Balance	Unit for Disposition	Rate Rider
Residential	293,509,087	\$ -	kWh	\$ -
GS<50 KW	77,363,528	\$ -	kWh	\$ -
GS>50 KW	1,337,288	\$ 214,539	kW	\$ 0.1604
Street Light	22,948	\$ -	kW	\$ -
Sentinal Lighting	462	\$ -	kW	\$ -
Unmetered Scatter Load	1,502,728	\$ -	kWh	\$ -
Embedded Distributor	-	\$ -	kW	\$ -
Total		214,539		
Proposed DVA - CBR Class B Sub Account (Account 1580)				
Rate Class	kW / kWh / # of Customers	Allocated Balance	Unit for Disposition	Rate Rider
Residential	293,509,087	\$ (262,014)	kWh	\$ (0.0001)
GS<50 KW	77,363,528	\$ (69,062)	kWh	\$ (0.0001)
GS>50 KW	814,035	\$ (248,787)	kW	\$ (0.0255)
Street Light	22,948	\$ (6,941)	kW	\$ (0.0252)
Sentinal Lighting	462	\$ (138)	kW	\$ (0.0248)
Unmetered Scatter Load	1,502,728	\$ (1,341)	kWh	\$ (0.0001)
Embedded Distributor	-	\$ -	kW	\$ -
Total		(588,282)		
Proposed RSVA - Power - Global Adjustment Rate Riders - Class B Non-WMP (Account 1589)				
Rate Class	kW / kWh / # of Customers	Allocated Balance	Unit for Disposition	Rate Rider
Residential	7,237,306	\$ (5,180)	kWh	\$ (0.0007)
GS<50 KW	13,130,517	\$ (9,397)	kWh	\$ (0.0007)
GS>50 KW	251,157,206	\$ (179,750)	kWh	\$ (0.0007)
Street Light	7,775,272	\$ (5,565)	kWh	\$ (0.0007)
Sentinal Lighting	4,901	\$ (4)	kWh	\$ (0.0007)
Unmetered Scatter Load	-	\$ -	kWh	\$ -
Embedded Distributor	-	\$ -	kWh	\$ -
Total		(199,895)		

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Table 9.3-U: Rate Riders-Group 2

Proposed Group 2 Account Rate Riders				
Rate Class	kW / kWh / # of Customers	Allocated Balance	Unit for Disposition	Rate Rider
Residential	37,668	\$ (48,651)	# of Customers	\$ (0.11)
GS<50 KW	77,363,528	\$ 13,736	kWh	\$ 0.0002
GS>50 KW	1,348,962	\$ 241,876	kW	\$ 0.1793
Street Light	22,948	\$ (57)	kW	\$ (0.0025)
Sentinal Lighting	462	\$ (644)	kW	\$ (1.3933)
Unmetered Scatter Load	1,502,728	\$ (653)	kWh	\$ (0.0004)
Embedded Distributor	102,609	\$ 25,726	kW	\$ 0.2507
Total		231,332		

2

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Table 9.3-V: Rate Riders-LRAMVA

Proposed LRAM Rate Riders (Accounts 1568)				
Rate Class	kW / kWh / # of Customers	Allocated Balance	Unit for Disposition	Rate Rider
Residential	293,509,087	\$ 39,644	kWh	\$ 0.0001
GS<50 KW	77,363,528	\$ 84,180	kWh	\$ 0.0011
GS>50 KW	1,348,962	\$ (48,802)	kW	\$ (0.0362)
Street Light	22,948	\$ -	kW	\$ -
Sentinal Lighting	462	\$ -	kW	\$ -
Unmetered Scatter Load	1,502,728	\$ -	kWh	\$ -
Embedded Distributor	102,609	\$ -	kW	\$ -
Total		75,022		

5

9.3.0.7 Group 2 Accounts to Continue or Discontinue

7 Table 9.3-W below lists Group 2 Accounts currently in use by BPI and whether they should continue or
 8 not.

1

Table 9.3-W: Group 2 Accounts to Continue/Discontinue

Account Description	USOA	Continue/ Discontinue	Explanation
Pole Attachment Revenue Variance	1508	Continue	BPI is requesting to continue this account in the event of a decrease in the expected Pole Rental charge. If this does not occur, the account will be closed for further principal activity as of December 31, 2021 (or else the day before the effective date of new distribution rates in this Application)
OPEB FORECAST CASH VS ACCRUAL	1508	Continue-2021	Balances will continue to accumulate in this account in 2021
Lost Collection of Account Revenue	1508	Continue-2021	Balances will continue to accumulate in this account in 2021
1509-COVID-19 Other Incremental Cost DVA	1509	Continue	Balances will continue to accumulate in this account for the duration of the Pandemic
1509-COVID-19 Bad Debt DVA	1509	Continue	Balances will continue to accumulate in this account for the duration of the Pandemic
Retail Cost Variance Account - Retail	1509	Continue-2021	BPI is seeking disposition of this balance up to December 31, 2020 with forecasted interest up to December 31, 2021 with this Application
Retail Cost Variance Account - STR	1548	Continue-2021	BPI is seeking disposition of this balance up to December 31, 2020 with forecasted interest up to December 31, 2021 with this Application
PILS and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	Continue	Balances will continue to accumulate in this account

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4 *Variance Accounts to Continue*

5 In Table 9.3-W above, it is noted that the following accounts will continue: 1508 – Pole Attachment
 6 Revenue variance, 1508-OPEB Cash vs. Accrual, 1509-COVID-19 Incremental Cost DVA, 1509- COVID-19
 7 Bad Debt DVA and 1592-PILS Variance CCA Change. BPI expects that balances will continue to accrue in
 8 all of these accounts in 2021. Currently the Pole Attachment Rate is to remain at \$44.50 on an interim
 9 basis; BPI expects that any reduction outside of the normal inflationary increase should be recorded in
 10 this account. BPI was instructed to include the OPEB variance in account 1508 every year until 2022 as
 11 such a variance will be recorded in 2021. As COVID continues to have an unpredictable impact on the
 12 industry and without the appropriate accounting guidance BPI proposed to continues both COVID DVA
 13 in account 1509. Lastly, as the Accelerated CCA Change is expected to continue for some time as BPI
 14 expects variances to continue from future capital additions.

15 The OEB has introduced the deferral account for Accelerated CCA in order to capture the decrease in
 16 PILS related to the federal governments’ temporary Accelerated Investment Incentive program. The
 17 program applies to in-service investments after November 20, 2018 and before 2028.

18 BPI notes, upon the cessation of the Accelerated CCA program, there will be an offsetting decrease in
 19 the level of CCA (and therefore an increase in PILS). The accelerated CCA program serves to reduce taxes
 20 in the early years of an investment; however it increases taxes in the final years of an investment.
 21 Therefore this program presents a timing difference rather than a net savings. For these reasons, BPI
 22 believes the deferral account should continue without disposition until the offsetting increases can be
 23 captured, however BPI understands the common practice has been to dispose of account balances upon
 24 a COS rebasing and has therefore followed this practice.

1 **9.3.1 Disposition of Global Adjustment Variance**

2 **9.3.1.1 Class B and A Customers**

3 BPI has established a separate GA rate rider that applies to non-RPP Class B customers. BPI has not
 4 allocated any GA Variance to “continued” Class A customers as described in the Filing Requirements-
 5 i.e.: those customers who were consistently considered Class A for the duration of the period in which
 6 the balances for disposition were accumulated(2018, 2019, and 2020). BPI has also allocated a portion
 7 of Account 1589 GA to customers who transitioned between Class A and Class B during the years 2018,
 8 2019 or 2020, as BPI last disposed its 1589 balance as at December 31, 2017. These customer specific
 9 rate riders are calculated on customer specific consumption levels as calculated in the DVA Continuity
 10 Schedule, these calculations are included in Table 9.3-N above. BPI has included a summary of the
 11 allocation below in Table 9.3.1-A.

12 **Table 9.3.1-A GA Allocation of Balances Class A/Class B Customers**

Allocation of Total GA Balance \$			
Total GA Balance	G	-\$	214,649
Transition Customers Portion of GA Balance	H=F*G	-\$	14,754
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	199,895

13

14 **9.3.1.2 GA Analysis Workform**

15 BPI has completed the GA Analysis Workform for 2018, 2019 and 2020 and it is included as Attachment
 16 9-B to this Exhibit. It is also included in live Excel format filed with this application. The variance
 17 calculated in all three years of the GA Analysis Workform is below the 1% materiality threshold.

18 **9.3.2 Commodity Accounts 1588 and 1589**

19 BPI fully implemented the OEB’s Accounting Guidance Related to Commodity Pass-Through Accounts
 20 1588 & 1589 in accordance with the letter released on February 21, 2019. BPI made adjustments to its
 21 2017 and 2018 balances as a result, these adjustments were included as part of BPI’s 2020 IRM (EB-
 22 2019-0022). After these adjustments and BPI’s confirmation of the implementation of this guidance the
 23 OEB approved BPI’s 2017 balances on a final basis as part of its 2021 IRM (EB-2020-0006).

24

1 **9.4 Establishment of New Deferral and Variance Accounts**

2 BPI confirms that is it not requesting the establishment of any new Deferral and Variance Accounts as
3 part of this Application.

4
5
6

List of Attachments

Attachment 9-A – DVA Continuity Schedule Model

Attachment 9-B – GA Analysis Workform

Attachment 9-C – 1595 Analysis Workform

Attachment 9-D – Executive Certification

Attachment 9-A

DVA Continuity Schedule Model



2021 Deferral/Variance Account Workform

Utility Name

Service Territory

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

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)

2015

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

2015

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

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Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ³	1580
Variance WMS – Sub-account CBR Class A ⁵	1580
Variance WMS – Sub-account CBR Class B ⁵	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ²	1588
RSVA - Global Adjustment ⁴	1589
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595
<i>Refer to the Filing Requirements for disposition eligibility.</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 4	1589

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ³	1580
Variance WMS – Sub-account CBR Class A ⁵	1580
Variance WMS – Sub-account CBR Class B ⁵	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ²	1588
RSVA - Global Adjustment ⁴	1589
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595
<i>Refer to the Filing Requirements for disposition eligibility.</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 4	1589

2016

Account Descriptions	Account Number	2016									
		Opening Principal Amounts as of Jan-1-16	Transactions 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
Group 1 Accounts											
LV Variance Account	1550	\$0			\$0	\$0			\$0	\$0	
Smart Metering Entity Charge Variance Account	1551	\$0			-\$10,306	-\$10,306			-\$17	-\$17	
RSVA - Wholesale Market Service Charge ³	1580	\$0			-\$2,864,958	-\$2,864,958			-\$34,372	-\$34,372	
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0			-\$0	-\$0			-\$0	-\$0	
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0			\$184,899	\$184,899			\$2,897	\$2,897	
RSVA - Retail Transmission Network Charge	1584	\$0			\$410,441	\$410,441	\$0		-\$567	-\$567	
RSVA - Retail Transmission Connection Charge	1586	\$0			\$289,889	\$289,889	\$0		\$2,312	\$2,312	
RSVA - Power (excluding Global Adjustment) ²	1588	\$0			-\$909,981	-\$909,981	\$0		-\$10,576	-\$10,576	
RSVA - Global Adjustment ⁴	1589	\$0			\$154,067	\$154,067	\$0		\$16,783	\$16,783	
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$0			\$0	\$0	\$0		\$21,325	\$21,325	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0			-\$68,232	-\$68,232	\$0		\$11,791	\$11,791	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$0			\$193,360	\$193,360	\$0		-\$208,985	-\$208,985	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0			\$0	\$0	\$0		\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0			\$0	\$0	\$0		\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0			\$0	\$0	\$0		\$0	\$0	
<i>Refer to the Filing Requirements for disposition eligibility.</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	-\$2,620,821	-\$2,620,821	\$0	\$0	\$0	-\$199,409	-\$199,409
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	-\$2,774,887	-\$2,774,887	\$0	\$0	\$0	-\$216,193	-\$216,193
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	\$154,067	\$154,067	\$0	\$0	\$0	\$16,783	\$16,783

		2017												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018
Group 1 Accounts														
LV Variance Account	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	-\$10,306	-\$3,816	-\$4,783	\$0	-\$9,339	-\$17	-\$60	-\$12	\$0	-\$65	-\$9,339	-\$36,257	\$0
RSVA - Wholesale Market Service Charge ³	1580	-\$2,864,958	-\$1,043,914	-\$2,021,784	\$0	-\$1,887,088	-\$34,372	-\$15,385	-\$26,735	\$0	-\$23,022	-\$1,887,088	\$312,719	\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	-\$0	\$0	\$0	\$0	-\$0	-\$0	\$0	\$0	\$0	-\$0	-\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$184,899	-\$89,741	\$226,094	\$0	-\$130,936	\$2,897	-\$534	\$754	\$0	\$1,609	-\$130,936	-\$476,414	\$0
RSVA - Retail Transmission Network Charge	1584	\$410,441	-\$165,773	-\$245,136	\$0	\$493,804	-\$567	\$7,070	-\$3,531	\$0	\$10,034	\$493,804	-\$70,770	\$0
RSVA - Retail Transmission Connection Charge	1586	\$289,889	-\$137,036	\$30,328	\$0	\$122,526	\$2,312	\$2,982	\$892	\$0	\$4,402	\$122,526	\$415,183	\$0
RSVA - Power (excluding Global Adjustment) ²	1588	-\$909,981	-\$798,434	-\$1,546,522	\$386,586	\$224,693	-\$10,576	\$9,563	-\$17,713	\$0	\$16,700	\$224,693	-\$585,514	\$0
RSVA - Global Adjustment ⁴	1589	\$154,067	\$283,552	\$1,613,940	-\$537	-\$1,176,858	\$16,783	-\$16,207	\$24,341	\$0	-\$23,764	-\$1,176,858	-\$1,393,796	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$0	\$0	\$0	\$0	\$0	\$21,325	\$0	\$21,326	\$0	-\$1	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	-\$68,232	\$0	-\$68,146	\$0	-\$86	\$11,791	\$0	\$11,754	\$0	\$37	-\$86	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$193,360	-\$188	\$0	\$0	\$193,173	-\$208,985	\$2,187	\$0	\$0	-\$206,798	\$193,173	\$1,725	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0	\$74,627	\$0	\$0	\$74,627	\$0	\$41,152	\$0	\$0	\$41,152	\$74,627	-\$63,373	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,598	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,620,821	-\$1,880,724	-\$2,020,009	\$386,049	-\$2,095,486	-\$199,409	\$30,768	\$11,076	\$0	-\$179,717	-\$2,095,486	-\$1,904,096	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$2,774,887	-\$2,164,275	-\$3,633,949	\$386,586	-\$918,628	-\$216,193	\$46,975	-\$13,265	\$0	-\$155,953	-\$918,628	-\$510,299	\$0
RSVA - Global Adjustment 4	1589	\$154,067	\$283,552	\$1,613,940	-\$537	-\$1,176,858	\$16,783	-\$16,207	\$24,341	\$0	-\$23,764	-\$1,176,858	-\$1,393,796	\$0

Account Descriptions	Account Number	2018							2019						
		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(1) 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
Group 1 Accounts															
LV Variance Account	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	\$0	-\$45,596	-\$65	-\$624	\$0	\$0	-\$689	-\$45,596	-\$7,794	-\$9,339	\$0	-\$44,051	-\$689	-\$878
RSVA - Wholesale Market Service Charge ³	1580	\$0	-\$1,574,368	-\$23,022	-\$32,107	\$0	\$0	-\$55,129	-\$1,574,368	-\$206,974	-\$1,887,082	\$0	\$105,740	-\$55,129	\$4,921
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	-\$0	-\$0	\$0	\$0	\$0	-\$0	-\$0	\$0	\$0	\$0	-\$0	-\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0	-\$607,350	\$1,609	-\$6,183	\$0	\$0	-\$4,574	-\$607,350	-\$81,524	-\$130,936	\$0	-\$557,939	-\$4,574	-\$11,957
RSVA - Retail Transmission Network Charge	1584	\$0	\$423,033	\$10,034	\$8,264	\$0	\$0	\$18,298	\$423,033	\$120,909	\$493,804	\$0	\$50,139	\$18,298	-\$1,929
RSVA - Retail Transmission Connection Charge	1586	\$0	\$537,709	\$4,402	\$6,311	\$0	\$0	\$10,713	\$537,709	-\$27,319	\$122,526	\$0	\$387,864	\$10,713	\$7,679
RSVA - Power (excluding Global Adjustment) ²	1588	\$944,786	\$583,965	\$16,700	-\$7,110	\$0	\$0	\$9,590	\$583,965	\$1,113,876	-\$441,904	-\$1,427,361	\$712,384	\$9,590	\$51,616
RSVA - Global Adjustment ⁴	1589	-\$27,741	-\$2,598,396	-\$23,764	-\$33,942	\$0	\$0	-\$57,706	-\$2,598,396	\$3,024,393	-\$1,176,858	-\$1,862,140	-\$259,285	-\$57,706	-\$72,198
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$0	\$0	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0	-\$86	\$37	\$0	\$0	\$0	\$37	-\$86	\$0	\$0	\$0	-\$86	\$37	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$0	\$194,898	-\$206,798	\$3,618	\$0	\$0	-\$203,180	\$194,898	\$0	\$193,173	\$0	\$1,725	-\$203,180	\$39
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0	\$11,254	\$41,152	\$1,557	\$0	\$0	\$42,709	\$11,254	\$0	\$0	\$0	\$11,254	\$42,709	\$174
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0	-\$7,598	\$0	\$7,508	\$0	\$0	\$7,508	-\$7,598	-\$1,407	\$0	\$0	-\$9,005	\$7,508	-\$223
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,721	\$0	\$65,475	\$171,196	\$0	-\$285,172
<i>Refer to the Filing Requirements for disposition eligibility.</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$917,045	-\$3,082,536	-\$179,717	-\$52,708	\$0	\$0	-\$232,425	-\$3,082,536	\$4,039,881	-\$2,836,616	-\$3,224,026	\$569,935	-\$232,425	-\$307,929
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$944,786	-\$484,140	-\$155,953	-\$18,766	\$0	\$0	-\$174,719	-\$484,140	\$1,015,488	-\$1,659,758	-\$1,361,886	\$829,220	-\$174,719	-\$235,730
RSVA - Global Adjustment 4	1589	-\$27,741	-\$2,598,396	-\$23,764	-\$33,942	\$0	\$0	-\$57,706	-\$2,598,396	\$3,024,393	-\$1,176,858	-\$1,862,140	-\$259,285	-\$57,706	-\$72,198

				2020											
Account Descriptions	Account Number	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Opening Principal Amounts as of Jan-1-20	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interest Amounts as of Dec-31-20	Principal Disposition during 2021 - instructed by OEB
Group 1 Accounts															
LV Variance Account	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	-\$239	\$0	-\$1,329	-\$44,051	-\$5,824	\$0	\$0	-\$49,875	-\$1,329	-\$596	\$0	\$0	-\$1,924	\$0
RSVA - Wholesale Market Service Charge ³	1580	-\$58,169	\$0	\$7,960	\$105,740	-\$490,996	\$0	\$0	-\$385,256	\$7,960	-\$1,111	\$0	\$0	\$6,850	\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$0	-\$0	-\$0	\$0	\$0	\$0	-\$0	-\$0	\$0	\$0	\$0	-\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$830	\$0	-\$15,701	-\$557,939	-\$23,127	\$0	\$0	-\$581,066	-\$15,701	-\$7,942	\$0	\$0	-\$23,644	\$0
RSVA - Retail Transmission Network Charge	1584	\$19,231	\$0	-\$2,861	\$50,139	-\$40,120	\$0	\$0	\$10,017	-\$2,861	-\$1,992	\$0	\$0	-\$4,854	\$0
RSVA - Retail Transmission Connection Charge	1586	\$6,684	\$0	\$11,708	\$387,864	-\$114,920	\$0	\$0	\$272,944	\$11,708	\$3,765	\$0	\$0	\$15,473	\$0
RSVA - Power (excluding Global Adjustment) ²	1588	\$8,469	\$0	\$52,736	\$712,384	-\$113,588	\$0	\$98,503	\$697,299	\$52,736	\$4,978	\$0	\$0	\$57,715	\$0
RSVA - Global Adjustment ⁴	1589	-\$45,683	\$0	-\$84,222	-\$259,285	-\$1,597,525	\$0	\$1,639,486	-\$217,325	-\$84,222	\$88,136	\$0	\$0	\$3,914	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$1	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0	\$0	\$37	-\$86	\$0	\$0	\$86	\$0	\$37	-\$87	\$0	\$0	-\$50	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	-\$203,200	\$0	\$59	\$1,725	\$0	\$0	\$0	\$1,725	\$59	\$24	\$0	\$0	\$83	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0	\$0	\$42,882	\$11,254	\$0	\$0	\$0	\$11,254	\$42,882	\$107	\$0	\$0	\$42,989	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0	\$0	\$7,285	-\$9,005	\$0	\$0	\$0	-\$9,005	\$7,285	-\$124	\$0	\$0	\$7,161	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0	\$0	-\$285,172	\$171,196	\$255,790	\$0	-\$65,475	\$361,511	-\$285,172	\$5,555	\$0	\$0	-\$279,617	\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$273,737	\$0	-\$266,617	\$569,935	-\$2,130,312	\$0	\$1,672,600	\$112,222	-\$266,617	\$90,714	\$0	\$0	-\$175,903	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$228,054	\$0	-\$182,395	\$829,220	-\$532,787	\$0	\$33,114	\$329,547	-\$182,395	\$2,578	\$0	\$0	-\$179,818	\$0
RSVA - Global Adjustment 4	1589	-\$45,683	\$0	-\$84,222	-\$259,285	-\$1,597,525	\$0	\$1,639,486	-\$217,325	-\$84,222	\$88,136	\$0	\$0	\$3,914	\$0

Account Descriptions	Account Number	2021			Projected Interest on Dec-31-20 Balances			Accounts To Dispose Yes/No	
		Interest Disposition during 2021 - instructed by OEB	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Total Interest		Total Claim
Group 1 Accounts									
LV Variance Account	1550		\$0	\$0	0		\$0	\$0.00	
Smart Metering Entity Charge Variance Account	1551		-\$49,875	-\$1,924	(284)		-\$2,208	-\$52,083.01	
RSVA - Wholesale Market Service Charge ³	1580		-\$385,256	\$6,850	(2,196)		\$4,654	-\$380,602.09	
Variance WMS - Sub-account CBR Class A ⁵	1580		-\$0	-\$0	(0)		-\$0	\$0.00	
Variance WMS - Sub-account CBR Class B ⁵	1580		-\$581,066	-\$23,644	(3,312)		-\$26,956	-\$608,021.88	
RSVA - Retail Transmission Network Charge	1584		\$10,017	-\$4,854	57		-\$4,796	\$5,220.53	
RSVA - Retail Transmission Connection Charge	1586		\$272,944	\$15,473	1,566		\$17,029	\$289,972.39	
RSVA - Power (excluding Global Adjustment) ²	1588		\$697,299	\$57,715	3,975		\$61,689	\$758,988.22	Yes
RSVA - Global Adjustment ⁴	1589		-\$217,325	\$3,914	(1,239)		\$2,676	-\$214,649.01	Yes
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595		\$0	\$0	0		\$0	\$0.00	No
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595		\$0	-\$50	0		-\$50	\$0.00	No
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595		\$1,725	\$83	10		\$93	\$0.00	No
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595		\$11,254	\$42,989	64		\$43,053	\$54,306.59	Yes
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595		-\$9,005	\$7,161	(51)		\$7,110	-\$1,894.93	Yes
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595		\$361,511	-\$279,617	2,061		-\$277,556	\$0.00	No
<i>Refer to the Filing Requirements for disposition eligibility.</i>									
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$112,222	-\$175,903	\$640	\$0	-\$175,263	-\$148,763.20	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$329,547	-\$179,818	\$1,878	\$0	-\$177,939	\$65,885.81	
RSVA - Global Adjustment 4	1589	\$0	-\$217,325	\$3,914	-\$1,239	\$0	\$2,676	-\$214,649.01	

2.1.7 RRR

Account Descriptions	Account Number	As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)
Group 1 Accounts			
LV Variance Account	1550	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	-\$51,798	\$1
RSVA - Wholesale Market Service Charge ³	1580	-\$378,406	-\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$1
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$604,710	-\$0
RSVA - Retail Transmission Network Charge	1584	\$5,162	-\$1
RSVA - Retail Transmission Connection Charge	1586	\$288,418	\$1
RSVA - Power (excluding Global Adjustment) ²	1588	\$472,488	-\$282,526
RSVA - Global Adjustment ⁴	1589	\$36,985	\$250,395
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) ³	1595	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	-\$50	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$1,808	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$54,243	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	-\$1,844	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$81,894	\$0
<i>Refer to the Filing Requirements for disposition eligibility.</i>			
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$95,811	-\$32,130
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$132,795	-\$282,525
RSVA - Global Adjustment 4	1589	\$36,985	\$250,395

Variance does not agree to RRR CBR balance in BV28. Please provide an explanation of the variance in 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

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

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.

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

Account Descriptions	Account Number	2016					
		Opening Principal Amounts as of Jan-1-16	Transactions 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
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$236,852	\$236,852	\$0
Pole Attachment Revenue Variance ⁵	1508	\$0				\$0	\$0
Retail Service Charge Incremental Revenue ⁵	1508	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0			\$160,511	\$160,511	\$0
OPEB FORECAST CASH VS ACCRUAL	1508	\$0			\$0	\$0	\$0
Lost Collection of Account Revenue	1508	\$0			\$0	\$0	\$0
Pole Attachment Revenue Variance - Interest - 2019	1508	\$0				\$0	\$0
	1508	\$0				\$0	\$0
1509-COVID-19 Other Incremental Cost DVA	1508	\$0			\$0	\$0	\$0
1509-COVID-19 Bad Debt DVA	1508	\$0			\$0	\$0	\$0
Retail Cost Variance Account - Retail ⁶	1518	\$0			\$58,713	\$58,713	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0
Misc. Deferred Debits	1525	\$0			\$0	\$0	\$0
Retail Cost Variance Account - STR ⁶	1548	\$0			\$60,678	\$60,678	\$0
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	\$0	\$516,753	\$516,753	\$0
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0			-\$19,306	-\$19,306	\$0
PIUs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0
LRAM Variance Account⁴	1568	\$0			\$159,721	\$159,721	\$0
Total including Account 1568		\$0	\$0	\$0	\$657,168	\$657,168	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0			\$0	\$0	\$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	\$0			\$846,520	\$846,520	\$0
Meter Cost Deferral Account (MIST Meters) ³	1557					\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0			\$227,206	\$227,206	\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0			\$0	\$0	\$0

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Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$18,571
Pole Attachment Revenue Variance ⁵	1508			
Retail Service Charge Incremental Revenue ⁵	1508			
Other Regulatory Assets - Sub-Account - Other	1508			\$14,886
OPEB FORECAST CASH VS ACCRUAL	1508			\$0
Lost Collection of Account Revenue	1508			\$0
Pole Attachment Revenue Variance - Interest - 2019	1508			
	1508			
1509-COVID-19 Other Incremental Cost DVA	1508			
1509-COVID-19 Bad Debt DVA	1508			
Retail Cost Variance Account - Retail ⁶	1518			\$1,003
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522			
Misc. Deferred Debits	1525			\$0
Retail Cost Variance Account - STR ⁷	1548			\$4,759
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		\$0	\$0	\$39,218
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			-\$5,310
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			
LRAM Variance Account⁴	1568			\$2,052
Total including Account 1568		\$0	\$0	\$35,960
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522			
Renewable Generation Connection Capital Deferral Account	1531			\$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			\$70,213
Meter Cost Deferral Account (MIST Meters) ³	1557			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			
Accounting Changes Under CGAAP Balance + Return Component	1576			

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	Closing Interest Amounts as of Dec-31-16	2017					Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17
			Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit/(Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017				
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$18,571	\$236,852	\$0	\$236,852		\$0	\$18,571	\$0	
Pole Attachment Revenue Variance ⁵	1508	\$0	\$0				\$0	\$0		
Retail Service Charge Incremental Revenue ⁵	1508	\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Other	1508	\$14,886	\$160,511	\$0	\$160,511		\$0	\$14,886	\$0	
OPEB FORECAST CASH VS ACCRUAL	1508	\$0	\$0	\$64,574	\$0		\$64,574	\$0	\$0	
Lost Collection of Account Revenue	1508	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Pole Attachment Revenue Variance - Interest - 2019	1508	\$0	\$0				\$0	\$0	\$0	
1509-COVID-19 Other Incremental Cost DVA	1508	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
1509-COVID-19 Bad Debt DVA	1508	\$0	\$0				\$0	\$0	\$0	
Retail Cost Variance Account - Retail ⁶	1518	\$1,003	\$58,713	-\$7,183	\$24,924		\$26,606	\$1,003	\$360	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0	\$0				\$0	\$0		
Misc. Deferred Debits	1525	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Retail Cost Variance Account - STR ⁷	1548	\$4,759	\$60,678	\$6,703	\$46,642		\$20,739	\$4,759	\$209	
Extra-Ordinary Event Costs	1572	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
RSVA - One-time	1582	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Other Deferred Credits	2425	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Group 2 Sub-Total		\$39,218	\$516,753	\$64,094	\$468,928	\$0	\$111,919	\$39,218	\$569	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$5,310	-\$19,306	\$18,779	-\$527		\$0	-\$5,310	\$3,089	
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	\$0				\$0	\$0		
LRAM Variance Account⁴	1568	\$2,052	\$159,721	\$735,126	\$159,721	-\$191,768	\$543,358	\$2,052	\$12,240	
Total including Account 1568		\$35,960	\$657,168	\$818,000	\$628,122	-\$191,768	\$655,277	\$35,960	\$15,898	
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		\$0	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account	1532	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$70,213	\$846,520	-\$789,486	\$0		\$57,034	\$70,213	\$5,607	
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0	\$227,206	-\$227,206	\$0		\$0	\$0		
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0	\$0	\$0	\$0		\$0	\$0		

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Deferral/Variance Account Workform

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Account Descriptions	Account Number				2018					
		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
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$18,571		\$0	\$0	\$0			\$0	\$0
Pole Attachment Revenue Variance ⁵	1508			\$0	\$0	-\$8,964			-\$8,964	\$0
Retail Service Charge Incremental Revenue ⁵	1508			\$0	\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$14,886		\$0	\$0	\$0			\$0	\$0
OPEB FORECAST CASH VS ACCRUAL	1508	\$0		\$0	\$64,574	\$64,574			\$129,148	\$0
Lost Collection of Account Revenue	1508	\$0		\$0	\$0	\$0			\$0	\$0
Pole Attachment Revenue Variance - Interest - 2019	1508	\$0		\$0	\$0	\$0			\$0	\$0
1509-COVID-19 Other Incremental Cost DVA	1508	\$0		\$0	\$0	\$0			\$0	\$0
1509-COVID-19 Bad Debt DVA	1508	\$0		\$0	\$0	\$0			\$0	\$0
Retail Cost Variance Account - Retail ⁶	1518	\$858		\$505	\$26,606	-\$8,405			\$18,201	\$505
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522			\$0	\$0				\$0	\$0
Misc. Deferred Debits	1525	\$0		\$0	\$0	\$0			\$0	\$0
Retail Cost Variance Account - STR ⁷	1548	\$4,684		\$284	\$20,739	\$4,846			\$25,585	\$284
Extra-Ordinary Event Costs	1572	\$0		\$0	\$0	\$0			\$0	\$0
Deferred Rate Impact Amounts	1574	\$0		\$0	\$0	\$0			\$0	\$0
RSVA - One-time	1582	\$0		\$0	\$0	\$0			\$0	\$0
Other Deferred Credits	2425	\$0		\$0	\$0	\$0			\$0	\$0
Group 2 Sub-Total		\$38,998	\$0	\$788	\$111,919	\$52,051	\$0	\$0	\$163,970	\$788
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$2,221		\$0	\$0	\$0		\$22,999	\$22,999	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			\$0	\$0				\$0	\$0
LRAM Variance Account⁴	1568	\$2,052	-\$1,072	\$11,168	\$543,358	\$42,563	\$215,042		\$370,879	\$11,168
Total including Account 1568		\$38,829	-\$1,072	\$11,956	\$655,277	\$94,613	\$215,042	\$22,999	\$557,848	\$11,956
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			\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0		\$0	\$0	\$0			\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0		\$0	\$0	\$0			\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0		\$0	\$0	\$0			\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0		\$0	\$0	\$0			\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0		\$0	\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0		\$75,819	\$57,034	-\$80			\$56,954	\$75,819
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0		\$0	\$0	\$0			\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575				\$0	\$0			\$0	
Accounting Changes Under CGAAP Balance + Return Component	1576				\$0	\$0			\$0	

Deferral/Variance Account Workform

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						2019				
Account Descriptions	Account Number	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19	Transactions Debit/(Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$0	\$0	\$0			\$0
Pole Attachment Revenue Variance ⁵	1508				\$0	-\$8,964	-\$112,036			-\$120,999
Retail Service Charge Incremental Revenue ⁵	1508				\$0	\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0			\$0	\$0	\$0			\$0
OPEB FORECAST CASH VS ACCRUAL	1508	\$0			\$0	\$129,148	\$64,574			\$193,722
Lost Collection of Account Revenue	1508	\$0			\$0	\$0	\$376,153			\$376,153
Pole Attachment Revenue Variance - Interest - 2019	1508	\$0			\$0	\$0	\$0			\$0
1509-COVID-19 Other Incremental Cost DVA	1508	\$0			\$0	\$0	\$0			\$0
1509-COVID-19 Bad Debt DVA	1508	\$0			\$0	\$0	\$0			\$0
Retail Cost Variance Account - Retail ⁶	1518	\$437			\$941	\$18,201	-\$19,412			-\$1,211
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0			\$0	\$0	\$0			\$0
Retail Cost Variance Account - STR ⁶	1548	\$439			\$723	\$25,585	\$5,063			\$30,647
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		\$876	\$0	\$0	\$1,664	\$163,970	\$314,342	\$0	\$0	\$478,312
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0			\$0	\$22,999	-\$323,588		\$98,195	-\$202,393
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592				\$0	\$0	\$0			\$0
LRAM Variance Account⁴	1568	\$390	\$5,832		\$5,726	\$370,879	\$29,417	\$328,316		\$71,980
Total including Account 1568		\$1,266	\$5,832	\$0	\$7,391	\$557,848	\$20,171	\$328,316	\$98,195	\$347,898
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			\$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	\$993			\$76,812	\$56,954	\$0			\$56,954
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0			\$0	\$0	\$0			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0	\$0			\$0
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0	\$0			\$0

Deferral/Variance Account Workform

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Account Descriptions	Account Number	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	Opening Principal Amounts as of Jan-1-20	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0			\$0	\$0	\$0		
Pole Attachment Revenue Variance ⁵	1508	\$0				\$0	-\$120,999	-\$266,667		
Retail Service Charge Incremental Revenue ⁶	1508	\$0				\$0	\$0	\$0		
Other Regulatory Assets - Sub-Account - Other	1508	\$0	\$0			\$0	\$0	\$0		
OPEB FORECAST CASH VS ACCRUAL	1508	\$0	\$0			\$0	\$193,722	\$64,574		
Lost Collection of Account Revenue	1508	\$0	\$4,100			\$4,100	\$376,153	\$440,889		
Pole Attachment Revenue Variance - Interest - 2019	1508	\$0	-\$2,185			-\$2,185	\$0	\$0		
	1508	\$0				\$0	\$0	\$0		
1509-COVID-19 Other Incremental Cost DVA	1508	\$0	\$0			\$0	\$0	\$170,856		
1509-COVID-19 Bad Debt DVA	1508	\$0				\$0	\$0	\$260,141		
Retail Cost Variance Account - Retail ⁶	1518	\$941	\$251			\$1,192	-\$1,211	-\$23,022		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0			
Misc. Deferred Debits	1525	\$0	\$0			\$0	\$0	\$0		
Retail Cost Variance Account - STR ⁶	1548	\$723	\$633			\$1,356	\$30,647	\$5,479		
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		\$1,664	\$2,799	\$0	\$0	\$4,464	\$478,312	\$652,249	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	-\$588			-\$588	-\$202,393	-\$290,910		-\$111,718
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	\$0			\$0	\$0	\$0		
LRAM Variance Account⁴	1568	\$5,726	\$6,115	\$11,451	\$1,252	\$1,642	\$71,980	\$0	\$0	\$0
Total including Account 1568		\$7,391	\$8,327	\$11,451	\$1,252	\$5,518	\$347,898	\$361,339	\$0	-\$111,718
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	\$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	\$76,812	\$1,280			\$78,092	\$56,954	\$0		
Meter Cost Deferral Account (MIST Meters) ³	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		

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	2020					2021			
		Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(I) during 2020	Closing Interest Amounts as of Dec-31-20	Principal Disposition during 2021 - instructed by OEB	Interest Disposition during 2021 - instructed by OEB	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0	\$0		\$0			\$0	
Pole Attachment Revenue Variance ⁵	1508	-\$387,666	\$0	-\$2,666		-\$2,666			-\$387,666	
Retail Service Charge Incremental Revenue ⁶	1508	\$0	\$0	\$0		\$0			\$0	
Other Regulatory Assets - Sub-Account - Other	1508	\$0	\$0	\$0		\$0			\$0	
OPEB FORECAST CASH VS ACCRUAL	1508	\$258,296	\$0	\$0		\$0			\$258,296	
Lost Collection of Account Revenue	1508	\$817,042	\$4,100	\$6,062		\$10,162			\$817,042	
Pole Attachment Revenue Variance - Interest - 2019	1508	\$0	-\$2,185	\$0		-\$2,185			\$0	
	1508	\$0	\$0	\$0		\$0			\$0	
1509-COVID-19 Other Incremental Cost DVA	1508	\$170,856	\$0	\$320		\$320			\$170,856	
1509-COVID-19 Bad Debt DVA	1508	\$260,141	\$0	\$6,737		\$6,737			\$260,141	
Retail Cost Variance Account - Retail ⁶	1518	-\$24,233	\$1,192	-\$119		\$1,073			-\$24,233	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0	\$0	\$0		\$0			\$0	
Misc. Deferred Debits	1525	\$0	\$0	\$0		\$0			\$0	
Retail Cost Variance Account - STR ⁶	1548	\$36,126	\$1,356	\$445		\$1,801			\$36,126	
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		\$1,130,561	\$4,464	\$10,779	\$0	\$0	\$15,243	\$0	\$0	\$1,130,561
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$605,021	-\$588	-\$6,031		-\$6,618			-\$605,021	
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	\$0	\$0		\$0			\$0	
LRAM Variance Account⁴	1568	\$71,980	\$1,642	\$990	\$0	\$0	\$2,632	\$0	\$0	\$71,980
Total including Account 1568		\$597,520	\$5,518	\$5,739	\$0	\$0	\$11,257	\$0	\$0	\$597,520
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			\$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	\$56,954	\$78,092	\$783		\$78,875			\$56,954	
Meter Cost Deferral Account (MIST Meters) ³	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	

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Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Projected Interest on Dec-31-20 Balances				
		Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 - 20 balance adjusted for disposition during 2021 (2)	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 - 20 balance adjusted for disposition during 2021 (2)	Total Interest	Total Claim
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	0		\$0	\$0.00
Pole Attachment Revenue Variance ⁵	1508	-\$2,666	(2,210)		-\$4,876	-\$392,541.73
Retail Service Charge Incremental Revenue ⁶	1508	\$0	0		\$0	\$0.00
Other Regulatory Assets - Sub-Account - Other	1508	\$0	0		\$0	\$0.00
OPEB FORECAST CASH VS ACCRUAL	1508	\$0			\$0	\$258,296.00
Lost Collection of Account Revenue	1508	\$10,162	4,657		\$14,819	\$831,861.34
Pole Attachment Revenue Variance - Interest - 2019	1508	-\$2,185	0		-\$2,185	-\$2,184.66
	1508	\$0	0		\$0	\$0.00
1509-COVID-19 Other Incremental Cost DVA	1508	\$320	974		\$1,294	\$0.00
1509-COVID-19 Bad Debt DVA	1508	\$6,737	1,483		\$8,220	\$0.00
Retail Cost Variance Account - Retail ⁶	1518	\$1,073	(138)		\$935	-\$23,298.32
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0	0		\$0	\$0.00
Misc. Deferred Debits	1525	\$0	0		\$0	\$0.00
Retail Cost Variance Account - STR ⁶	1548	\$1,801	206		\$2,007	\$38,133.33
Extra-Ordinary Event Costs	1572	\$0	0		\$0	\$0.00
Deferred Rate Impact Amounts	1574	\$0	0		\$0	\$0.00
RSVA - One-time	1582	\$0	0		\$0	\$0.00
Other Deferred Credits	2425	\$0	0		\$0	\$0.00
Group 2 Sub-Total		\$15,243	\$4,972	\$0	\$20,215	\$710,265.96
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$6,618	(3,449)		-\$10,067	-\$615,088.09
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0	0		\$0	\$0.00
LRAM Variance Account⁴	1568	\$2,632	410		\$3,042	\$75,022.02
Total including Account 1568		\$11,257	\$1,934	\$0	\$13,190	\$170,199.89
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0	0		\$0	\$0.00
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0	0		\$0	\$0.00
Renewable Generation Connection Capital Deferral Account	1531	\$0	0		\$0	\$0.00
Renewable Generation Connection OM&A Deferral Account	1532	\$0	0		\$0	\$0.00
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	0		\$0	\$0.00
Smart Grid Capital Deferral Account	1534	\$0	0		\$0	\$0.00
Smart Grid OM&A Deferral Account	1535	\$0	0		\$0	\$0.00
Smart Grid Funding Adder Deferral Account	1536	\$0	0		\$0	\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$78,875	325		\$79,200	\$136,153.78
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0	0		\$0	\$0.00
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0.00
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0.00

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Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Accounts to Dispose Yes/No	2.1.7 RRR	
			As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	-\$0
Pole Attachment Revenue Variance ⁵	1508		-\$392,517	-\$2,185
Retail Service Charge Incremental Revenue ⁵	1508		\$0	\$0
Other Regulatory Assets - Sub-Account - Other	1508	Yes	\$0	\$0
OPEB FORECAST CASH VS ACCRUAL	1508	Yes	\$258,296	\$0
Lost Collection of Account Revenue	1508	Yes	\$827,204	\$0
Pole Attachment Revenue Variance - Interest - 2019	1508	Yes	\$0	\$2,185
	1508	Yes	\$0	\$0
1509-COVID-19 Other Incremental Cost DVA	1508	No	\$171,176	\$0
1509-COVID-19 Bad Debt DVA	1508	No	\$266,877	\$0
Retail Cost Variance Account - Retail ⁶	1518		-\$23,160	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		\$0	\$0
Misc. Deferred Debits	1525	Yes	\$0	\$0
Retail Cost Variance Account - STR ⁶	1548		\$37,927	\$0
Extra-Ordinary Event Costs	1572		\$0	\$0
Deferred Rate Impact Amounts	1574		\$0	\$0
RSVA - One-time	1582		\$0	\$0
Other Deferred Credits	2425	Yes	\$0	\$0
Group 2 Sub-Total			\$1,145,804.16	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		-\$621,116	-\$9,477
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			\$0
LRAM Variance Account⁴	1568		\$46,607	-\$28,005
Total including Account 1568			\$571,295.30	-\$37,481
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522		\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522		\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531		\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532	Yes	\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0
Smart Grid Capital Deferral Account	1534		\$0	\$0
Smart Grid OM&A Deferral Account	1535		\$0	\$0
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	Yes	\$135,829	\$0
Meter Cost Deferral Account (MIST Meters) ³	1557		\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	Yes	\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	Yes	\$0	\$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



2021 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2020 Balance (Principal + Interest)	Explanation
Smart Metering Entity Charge Variance Account	1551	\$ 1.00	
RSVA - Wholesale Market Service Charge5	1580	\$ (0.05)	
Variance WMS – Sub-account CBR Class A5	1580	\$ 0.54	
Variance WMS – Sub-account CBR Class B5	1580	\$ (0.35)	
RSVA - Retail Transmission Network Charge	1584	\$ (1.25)	
RSVA - Retail Transmission Connection Charge	1586	\$ 1.32	
RSVA - Power (excluding Global Adjustment)4	1588	\$ (282,525.84)	Debit adjustmtnet of \$250,395 recorded in 2021 relating to 2020 CT 148 True-up Debit of \$32,131 recorded in 2021 relating to correction to 2019 adjustment recorded in 2020
RSVA - Global Adjustment 4	1589	\$ 250,394.78	Credit adjustment of (\$250,395) recorded in 2021 relating to a 2020 CT 148 True-up
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	\$ (0.34)	
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595	\$ 0.48	
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	\$ (0.33)	
Pole Attachment Revenue Variance5	1508	\$ (2,184.66)	Locked cells in this model did not allow BPI to enter the 2019 interest in the amount of a credit of (\$2,185)
Pole Attachment Revenue Variance - Interest - 2019	1508	\$ 2,184.66	This row was created to allow BPI to add the 2019 interest identified above
PILs and Tax Variance for 2006 and Subsequent Years	(excit. 1592	\$ (9,476.55)	After review of its process and other settlements BPI made adjustments to the balances previously recorded in 2018, 2019 and 2020 this lead to a total adjustment of a debit of \$9,477 being recorded on the total balance
LRAM Variance Account4	1568	\$ (28,004.57)	After the completion of the LRAMVA model in 2021 BPI identified that the previous 1568 balance in BPIs GL and RRR was understated by \$28,005

2021 Deferral/Variance Account Workform

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed 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)? (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)? (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

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2020		2019		2018	
			January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GS>50 KW	kWh	4,794,829	5,310,817	3,292,206	4,180,991	-	152,704
		kW	10,989	11,735	7,341	9,768	-	1,645
		Class A/B	B	A	B	B	B	B
Customer 2	GS>50 KW	kWh	1,382,449	1,071,931	1,980,085	1,509,176	1,406,084	1,535,570
		kW	18,305	18,478	18,666	18,579	19,561	19,578
		Class A/B	B	A	B	B	B	B
Customer 3	GS>50 KW	kWh	5,595,134	6,062,812	6,407,842	6,169,553	-	1,277,858
		kW	16,177	15,925	15,249	15,429	-	4,601
		Class A/B	B	A	B	B	B	B
Customer 4	GS>50 KW	kWh	1,120,744	968,468	1,193,061	996,845	548,529	741,237
		kW	5,221	4,663	5,126	5,472	5,318	5,700
		Class A/B	B	A	B	B	B	B
Customer 5	GS>50 KW	kWh	3,417,083	2,837,830	3,665,390	3,020,513	86,499	3,380,009
		kW	5,421	4,725	5,544	4,688	769	5,285
		Class A/B	A	B	A	A	B	A
Customer 6	GS>50 KW	kWh	2,056,125	2,387,055	2,639,764	2,881,391	2,670,325	2,997,585
		kW	4,442	5,248	6,020	5,798	5,827	6,163
		Class A/B	A	B	A	A	B	A
Customer 7	GS>50 KW	kWh	778,863	1,077,415	1,236,896	1,145,823	1,215,403	1,125,493
		kW	3,086	3,202	3,177	3,222	2,998	2,843
		Class A/B	A	B	A	A	B	A
Customer 8	GS>50 KW	kWh	4,111,310	636,494	4,512,622	1,912,753	161,947	4,523,837
		kW	13,592	10,861	20,370	7,700	6,583	10,691
		Class A/B	A	B	A	A	B	A
Customer 9	GS>50 KW	kWh	3,784,922	3,874,829	4,086,622	4,046,660	-	1,839,407
		kW	7,671	8,049	8,042	7,834	-	4,234
		Class A/B	A	A	B	A	B	B
Customer 10	GS>50 KW	kWh	2,966,922	3,438,796	2,744,212	3,036,569	2,368,433	2,283,895
		kW	5,563	6,292	4,902	5,499	4,413	4,388
		Class A/B	A	A	A	A	B	A
Customer 11	GS>50 KW	kWh	2,735,100	3,066,772	2,223,423	1,641,621	927,636	2,183,445
		kW	5,665	7,698	5,328	5,205	2,889	5,654
		Class A/B	A	A	A	A	B	A
Customer 12	GS>50 KW	kWh	3,898,410	4,209,620	4,620,882	4,206,402	3,391,812	3,654,088
		kW	10,459	11,898	11,422	10,637	8,483	9,646
		Class A/B	A	A	A	A	B	A
Customer 13	GS>50 KW	kWh	2,893,050	3,255,469	3,086,545	3,128,931	2,485,459	2,492,521
		kW	7,672	8,234	7,665	7,034	5,906	6,618
		Class A/B	A	A	A	A	B	A
Customer 14	GS>50 KW	kWh	595,487	534,560	539,570	535,227	507,709	508,706
		kW	6,245	6,258	6,426	6,270	6,400	6,487
		Class A/B	A	A	A	A	B	A
Customer 15	GS>50 KW	kWh	3,933,352	3,775,510	3,969,202	3,890,345	4,292,127	4,477,964
		kW	26,237	24,844	19,248	23,494	17,654	18,547
		Class A/B	A	A	A	A	B	A

2016 - kwh
2016 - kw
2016 - kwh
2016 - kw
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).

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	2020	2019	2018	
GS>50 KW	kWh	77,733,252	141,542,063	141,542,063	141,667,863	143,259,124	
	kW	231,271	291,982	291,982	276,029	287,274	

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	2020	2019	2018
Non-RPP Consumption Less WMP Consumption	A	1,576,818,593	521,945,073	531,416,197	523,457,323
Less Class A Consumption for Partial Year Class A Customers	B	55,451,612	23,777,409	4,046,660	27,627,543
Less Consumption for Full Year Class A Customers	C	426,469,050	141,542,063	141,667,863	143,259,124
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,094,897,931	356,625,601	385,701,674	352,570,656
All Class B Consumption for Transition Customers	E	75,257,068	19,831,950	29,816,380	25,608,738
Transition Customers' Portion of Total Consumption	F = E/D		6.87%		

Allocation of Total GA Balance \$

Total GA Balance	G	-\$	214,649
Transition Customers Portion of GA Balance	H=F*G	-\$	14,754
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	199,895

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	15								
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 2020	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	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments		
Customer 1	12,420,730	4,794,829	7,473,197	152,704	16.50%	-\$	2,435	-\$	203
Customer 2	7,813,363	1,382,449	3,489,261	2,941,653	10.38%	-\$	1,532	-\$	128
Customer 3	19,450,386	5,595,134	12,577,394	1,277,858	25.85%	-\$	3,813	-\$	318
Customer 4	4,600,416	1,120,744	2,189,906	1,289,766	6.11%	-\$	902	-\$	75
Customer 5	2,924,329	2,837,830	0	86,499	3.89%	-\$	573	-\$	48
Customer 6	5,057,380	2,387,055	0	2,670,325	6.72%	-\$	991	-\$	83
Customer 7	2,292,818	1,077,415	0	1,215,403	3.05%	-\$	449	-\$	37
Customer 8	798,441	636,494	0	161,947	1.06%	-\$	157	-\$	13
Customer 9	5,926,029	0	4,086,622	1,839,407	7.87%	-\$	1,162	-\$	97
Customer 10	2,368,433	0	0	2,368,433	3.15%	-\$	464	-\$	39
Customer 11	927,636	0	0	927,636	1.23%	-\$	182	-\$	15
Customer 12	3,391,812	0	0	3,391,812	4.51%	-\$	665	-\$	55
Customer 13	2,485,459	0	0	2,485,459	3.30%	-\$	487	-\$	41
Customer 14	507,709	0	0	507,709	0.67%	-\$	100	-\$	8
Customer 15	4,292,127	0	0	4,292,127	5.70%	-\$	841	-\$	70
Total	75,257,068	19,831,950	29,816,380	25,608,738	100.00%	-\$	14,754		

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	2020	2019	2018
Total Consumption Less WMP Consumption	A	2,800,016,017	933,148,405	932,356,870	934,510,742
Less Class A Consumption for Partial Year Class A Customers	B	55,451,612	23,777,409	4,046,660	27,627,543
Less Consumption for Full Year Class A Customers	C	426,469,050	141,542,063	141,667,863	143,259,124
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	2,318,095,355	767,828,933	786,642,347	763,624,075
All Class B Consumption for Transition Customers	E	75,257,068	19,831,950	29,816,380	25,608,738
Transition Customers' Portion of Total Consumption	F = E/D	3.25%			

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	-\$	608,022
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	19,739
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	588,282

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		15							
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 2020	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	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	
Customer 1		12,420,730	4,794,829	7,473,197	152,704	16.50%	-\$ 3,258	-\$ 271	
Customer 2		7,813,363	1,382,449	3,489,261	2,941,653	10.38%	-\$ 2,049	-\$ 171	
Customer 3		19,450,386	5,595,134	12,577,394	1,277,858	25.85%	-\$ 5,102	-\$ 425	
Customer 4		4,600,416	1,120,744	2,189,906	1,289,766	6.11%	-\$ 1,207	-\$ 101	
Customer 5		2,924,329	2,837,830	-	86,499	3.89%	-\$ 767	-\$ 64	
Customer 6		5,057,380	2,387,055	-	2,670,325	6.72%	-\$ 1,327	-\$ 111	
Customer 7		2,292,818	1,077,415	-	1,215,403	3.05%	-\$ 601	-\$ 50	
Customer 8		798,441	636,494	-	161,947	1.06%	-\$ 209	-\$ 17	
Customer 9		5,926,029	-	4,086,622	1,839,407	7.87%	-\$ 1,554	-\$ 130	
Customer 10		2,368,433	-	-	2,368,433	3.15%	-\$ 621	-\$ 52	
Customer 11		927,636	-	-	927,636	1.23%	-\$ 243	-\$ 20	
Customer 12		3,391,812	-	-	3,391,812	4.51%	-\$ 890	-\$ 74	
Customer 13		2,485,459	-	-	2,485,459	3.30%	-\$ 652	-\$ 54	
Customer 14		507,709	-	-	507,709	0.67%	-\$ 133	-\$ 11	
Customer 15		4,292,127	-	-	4,292,127	5.70%	-\$ 1,126	-\$ 94	
Total		75,257,068	19,831,950	29,816,380	25,608,738	100.00%	-\$ 19,739	-\$ 1,645	

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

	Total Metered Forecast Consumption Minus WMP		Forecast Total Metered Test Year kWh for Full Year Class A Customers		Forecast Total Metered Test Year kWh for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	293,509,087	-	0	0	0	0	293,509,087	-	45%
GS<50 KW	77,363,528	-	0	0	0	0	77,363,528	-	12%
GS>50 KW	497,967,199	1,337,288	141,542,063	291,982	77,733,252	231,271	278,691,884	814,035	42%
STREET LIGHT	7,775,272	22,948	0	0	0	0	7,775,272	22,948	1%
SENTINEL LIGHTING	154,391	462	0	0	0	0	154,391	462	0%
UNMETERED SCATTER LOAD	1,502,728	-	0	0	0	0	1,502,728	-	0%
EMBEDDED DISTRIBUTOR	-	-	0	0	0	0	-	-	0%
Total	878,272,205	1,360,699	141,542,063	291,982	77,733,252	231,271	658,996,891	837,445	100%

		-	\$	-	-
Total			\$	75,022	

Attachment 9-B

GA Analysis Workform

GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name **BRANTFORD POWER INC.**

Note 1

For Account 1589,

- a) If the account was last approved on a final basis, select the year that the balance was last approved on a final basis.
- b) If the account was last approved on an interim basis, and
 - i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis. OR
 - ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition (e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

2017

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2018	\$ (528,687)	\$ (1,022,993)	\$ 587,875	\$ (435,118)	\$ 93,569	\$ 32,233,337	0.3%
2019	\$ 546,797	\$ 3,024,393	\$ (2,486,203)	\$ 538,190	\$ (8,607)	\$ 37,692,392	0.0%
2020							
Cumulative Balance	\$ 18,110	\$ 2,001,400	\$ (1,898,329)	\$ 103,072	\$ 84,962	\$ 69,925,729	N/A

GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	934,510,742	kWh	100%
RPP	A	411,053,419	kWh	44.0%
Non RPP	B = D+E	523,457,323	kWh	56.0%
Non-RPP Class A	D	186,988,209	kWh	20.0%
Non-RPP Class B*	E	336,469,114	kWh	36.0%

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

Note 3 **GA Billing Rate**

GA is billed on the

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

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

Note 4 **Analysis of Expected GA Amount**

Year	2018									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	28,732,011	31,463,360	33,369,952	30,638,604	0.08777	\$ 2,689,150	0.06736	\$ 2,063,816	\$ (625,334)	
February	30,667,356	33,369,952	28,267,585	25,564,989	0.07333	\$ 1,874,681	0.08167	\$ 2,087,893	\$ 213,212	
March	26,792,411	28,267,585	29,158,477	27,683,302	0.07877	\$ 2,180,614	0.09481	\$ 2,624,654	\$ 444,040	
April	28,788,895	29,158,477	29,611,763	29,242,181	0.09810	\$ 2,868,658	0.09959	\$ 2,912,229	\$ 43,571	
May	27,955,889	29,611,763	29,637,759	27,981,886	0.09392	\$ 2,628,059	0.10793	\$ 3,020,085	\$ 392,026	
June	31,697,114	29,637,759	37,554,768	39,614,123	0.13336	\$ 5,282,939	0.11896	\$ 4,712,496	\$ (570,443)	
July	31,791,000	37,554,768	38,984,579	33,220,810	0.08502	\$ 2,824,433	0.07737	\$ 2,570,294	\$ (254,139)	
August	32,871,807	38,984,579	33,390,992	27,278,221	0.07790	\$ 2,124,973	0.07490	\$ 2,043,139	\$ (81,835)	
September	31,662,188	33,390,992	27,914,464	26,185,660	0.08424	\$ 2,205,880	0.08584	\$ 2,247,777	\$ 41,897	
October	28,254,133	27,914,464	29,243,463	29,583,132	0.08921	\$ 2,639,111	0.12059	\$ 3,567,430	\$ 928,319	
November	26,938,664	29,243,463	29,376,087	27,071,287	0.12235	\$ 3,312,172	0.09855	\$ 2,667,875	\$ (644,297)	
December	26,025,935	29,376,087	26,522,080	23,171,928	0.09198	\$ 2,131,354	0.07404	\$ 1,715,650	\$ (415,704)	
Net Change in Expected GA Balance in the Year (I.e. Transactions in the Year)	352,177,404	377,973,250	373,031,970	347,236,124		\$ 32,762,025		\$ 32,233,337	\$ (528,687)	

Calculated Loss Factor	1.0320
Most Recent Approved Loss Factor for Secondary Metered	1.032
Difference	0.0000

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

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

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)					If "no", please provide an explanation
		\$ (1,022,993)			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ (370,803)	Items recorded in GL in 2018 that related to 2017: \$537 plus items in 2018 GL related to 2016: \$(371,340)	No	Amount is included in "regular transactions" in RR already of (1,393,796)
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (27,741)	Items recorded in GL in 2019 that related to 2018	Yes	
2a	Remove prior year end unbilled to actual revenue differences		BPI accrues unbilled revenue based on actual billings		
2b	Add current year end unbilled to actual revenue differences		BPI accrues unbilled revenue based on actual billings		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		Not applicable to BPI		
3b	Add difference between current year accrual/forecast to actual from long term load transfers		Not applicable to BPI		
4	Remove GA balances pertaining to Class A customers		Not applicable.		
5	Significant prior period billing adjustments recorded in current year		Not applicable		
6	Differences in GA IESO posted rate and rate charged on IESO invoice	\$ 54,030		No	this is an expected difference between methodology above and actual IESO billings
7	Differences in actual system losses and billed TLFs	\$ 287,382	Variance between the loss factor used for billings (based on 2017 COS) and calculated actual losses	No	this is an expected difference between methodology above and actual IESO billings
8	Others as justified by distributor	\$ 484,889	Over estimated unbilled revenue at year end relating to Global Adjustment	No	this is an expected difference between methodology above and actual IESO billings
9					
10		\$ 160,118	Class A (Cust 1) and Class B (Cust B) customers billed opposite - net Class A amounts=\$0; Class B overbilled as consumption on Cust 1 was higher than Cust 2	No	billing corrections are to be reflected in the year the correction occurs; however this is a reconciling item as the corrected consumption is included above

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (435,118)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (528,687)
	Unresolved Difference	\$ 93,569
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.3%</u>

GA Analysis Workform

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

Year		2019		
Total Metered excluding WMP	C = A+B	932,356,870	kWh	100%
RPP	A	400,940,673	kWh	43.0%
Non RPP	B = D+E	531,416,197	kWh	57.0%
Non-RPP Class A	D	200,352,505	kWh	21.5%
Non-RPP Class B*	E	331,063,692	kWh	35.5%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2019									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	25,416,486	26,522,080	28,701,704	27,596,110	0.06741	\$ 1,860,254	0.08092	\$ 2,233,077	\$ 372,823	
February	29,505,162	28,701,704	24,222,500	25,025,958	0.09657	\$ 2,416,757	0.08812	\$ 2,205,287	\$ (211,469)	
March	25,331,809	24,222,500	27,813,130	28,922,439	0.08105	\$ 2,344,164	0.08041	\$ 2,325,653	\$ (18,510)	
April	27,018,506	27,813,130	28,248,361	27,453,736	0.08129	\$ 2,231,714	0.12333	\$ 3,385,869	\$ 1,154,155	
May	26,834,613	28,248,361	28,537,555	27,123,807	0.12860	\$ 3,488,122	0.12604	\$ 3,418,685	\$ (69,437)	
June	26,166,245	28,537,555	31,073,311	28,702,001	0.12444	\$ 3,571,677	0.13728	\$ 3,940,211	\$ 368,534	
July	27,806,669	31,073,311	36,849,988	33,583,346	0.13527	\$ 4,542,819	0.09645	\$ 3,239,114	\$ (1,303,706)	
August	31,294,814	36,849,988	37,374,170	31,818,996	0.07211	\$ 2,294,468	0.12607	\$ 4,011,421	\$ 1,716,953	
September	29,137,110	37,374,170	37,957,281	29,720,221	0.12934	\$ 3,844,013	0.12263	\$ 3,644,591	\$ (199,423)	
October	30,004,954	37,957,281	37,650,694	29,698,367	0.17878	\$ 5,309,474	0.13680	\$ 4,062,737	\$ (1,246,737)	
November	35,821,023	37,650,694	29,603,411	27,773,739	0.10727	\$ 2,979,289	0.09953	\$ 2,764,320	\$ (214,969)	
December	28,145,519	29,603,411	27,865,217	26,407,326	0.08569	\$ 2,262,844	0.09321	\$ 2,461,427	\$ 198,583	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	342,482,910	374,554,187	375,897,323	343,826,046		\$ 37,145,594		\$ 37,692,392	\$ 546,797	

Calculated Loss Factor	1.0385
Most Recent Approved Loss Factor for Secondary Metered	1.032
Difference	0.0065

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

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

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
		\$ 3,024,393			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 27,741	Items recorded in GL in 2019 that related to 2018 - remove 2018 true up adjustment recorded in 2019	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (1,743,732)	Items recorded in GP in 2020 that related to 2019 November and December true ups, Apr - Dec True-up corrections	Yes	
2a	Remove prior year end unbilled to actual revenue differences		BPI accrues unbilled revenue based on actual billings		
2b	Add current year end unbilled to actual revenue differences		BPI accrues unbilled revenue based on actual billings		
3a	Remove difference between prior year accrual/unbilled to actual from load transfers		Not applicable to BPI		
3b	Add difference between current year accrual/unbilled to actual from load transfers		Not applicable to BPI		
3	Significant prior period billing adjustments recorded in current year	\$ 19,074	Class A underbilling in 2019 to be reversed in 2020	No	This was a billing adjustment and is therefore is a reconciling item
4	Differences in actual system losses and billed TLFs				
5	CT 2148 for prior period corrections				
6	Others as justified by distributor	\$ (65,475)	Class A dispositions Feb - Apr 2019 (21,825 per month) should be in 1595	Yes	
7	Correction of RPP and Non-RPP True-up	\$ (80,674)	RPP and Non-RPP True-up correction adjustment recorded in the opposite direction	Yes	
8	June 2019 billing corrections	\$ (160,118)	Reversal of adjustment made in 2019 relating to 2018 Class A (Cust 1) and Class B (Cust B) customers billed	No	This is reversing a billing adjustment made in
9	Over estimate unbilled revenue from 2018	\$ (484,889)	Removing over estimated unbilled revenue from 2018?	No	Reverse from 2018
10	Loss Factor Variance	\$ 1,870	Variance between the loss factor used for billings (based on 2017 COS) and calculated actual losses	No	billings (based on 2017 COS) and calculated actual losses

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 538,190
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 546,797
	Unresolved Difference	\$ (8,607)
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.0%</u>

GA Analysis Workform

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

Year		2020		
Total Metered excluding WMP	C = A+B	933,148,405	kWh	100%
RPP	A	411,203,331	kWh	44.1%
Non RPP	B = D+E	521,945,073	kWh	55.9%
Non-RPP Class A	D	208,309,021	kWh	22.3%
Non-RPP Class B*	E	313,636,052	kWh	33.6%

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

Note 3 **GA Billing Rate**

GA is billed on the

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

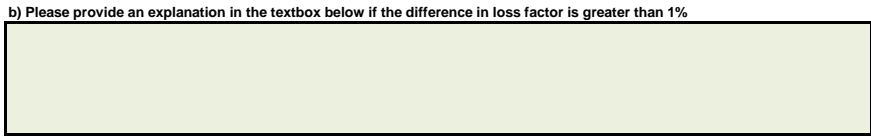
Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month

Note 4 **Analysis of Expected GA Amount**

Year	2019									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	27,795,038	27,865,217	28,670,834	28,600,656	0.08320	\$ 2,379,575	0.10230	\$ 2,925,847	\$ 546,273	
February	27,649,495	28,670,834	26,353,030	25,331,692	0.12450	\$ 3,153,796	0.11330	\$ 2,870,081	\$ (283,715)	
March	26,383,357	26,353,030	25,259,707	25,290,033	0.10430	\$ 2,637,750	0.11940	\$ 3,019,630	\$ 381,880	
April	25,356,150	25,259,707	21,485,541	21,581,984	0.13710	\$ 2,958,890	0.11500	\$ 2,481,928	\$ (476,962)	
May	22,002,737	21,485,541	22,352,072	22,869,267	0.09290	\$ 2,124,555	0.11500	\$ 2,629,966	\$ 505,411	
June	22,507,657	22,352,072	29,434,723	29,590,309	0.11500	\$ 3,402,886	0.11500	\$ 3,402,886	\$ -	
July	29,193,318	29,434,723	32,562,648	32,321,242	0.10310	\$ 3,332,320	0.09900	\$ 3,199,803	\$ (132,517)	
August	32,417,424	32,562,648	30,182,092	30,036,869	0.10230	\$ 3,072,772	0.10350	\$ 3,108,816	\$ 36,044	
September	30,094,710	30,182,092	27,825,507	27,738,125	0.11570	\$ 3,209,301	0.12180	\$ 3,378,504	\$ 169,203	
October	27,946,265	27,825,507	26,204,394	26,325,152	0.14950	\$ 3,935,610	0.12810	\$ 3,372,252	\$ (563,358)	
November	26,188,003	26,204,394	26,275,647	26,259,256	0.11670	\$ 3,064,455	0.11710	\$ 3,074,959	\$ 10,504	
December	26,326,296	26,275,647	25,069,225	25,119,874	0.10700	\$ 2,687,826	0.10560	\$ 2,652,659	\$ (35,168)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	323,860,450	324,471,413	321,675,421	321,064,458		\$ 35,959,736		\$ 36,117,329	\$ 157,593	

Calculated Loss Factor 1.0237
 Most Recent Approved Loss Factor for Secondary Metered 1.032
 Difference -0.0083

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



Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		\$			If "no", please provide an explanation
		(1,374,871)			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 1,743,732	Items recorded in GL in 2020 that related to 2019 - remove 2019 true up adjustment recorded in 2020		
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (250,395)	Dec 2020 2nd true up		
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
3	Significant prior period billing adjustments recorded in current year				
4	Differences in actual system losses and billed TLFs				
5	CT 2148 for prior period corrections				
6	Others as justified by distributor				
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	118,465
	Net Change in Expected GA Balance in the Year Per Analysis	\$	157,593
	Unresolved Difference	\$	(39,128)
	Unresolved Difference as % of Expected GA Payments to IESO		<u>-0.1%</u>

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

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

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference		-	

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference		-	

Note 8 Principal adjustment reconciliation in current application

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

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
2018	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(27,741)	2019
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(27,741)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule		(27,741)

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
2018	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	27,741	2019
	2 CT 1142 true-up based on actuals	(36,810)	2019
	3 Unbilled to actual revenue differences		
	4 "2017" Adjustment - Accounting Guidance implementation	666,597	2019
	5 2018 Adjustment - Accounting Guidance implementation	953,855	2019
	6		
	7		
	8		
	Total Current Year Principal Adjustments	1,611,384	
	Total Principal Adjustments to be Included on DVA Continuity Schedule		1,611,384

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	Reversals of prior year principal adjustments		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual	27,741	2019
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	27,741	
2019	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(1,743,732)	2020
	2 Unbilled to actual revenue differences		
	3 Correction of RPP and Non-RPP True-up	(80,674)	2020
	4 Class A dispositions should be in 1595 (2019)	(65,475)	2020
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(1,889,881)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(1,862,140)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes	(27,741)	2019
	2 Reversal of CT 1142 true-up based on actuals	36,810	2019
	3 Reversal of Unbilled to actual revenue differences		
	4 Reversal of 2017 Adjustment - Accounting Guidance implementation	(666,597)	2019
	5 Reversal of 2018 Adjustment - Accounting Guidance implementation	(953,856)	2019
	6		
	7		
	8		
	Total Reversal Principal Adjustments	(1,611,384)	
2019	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	1,743,732	2020
	2 CT 1142 true-up based on actuals	(1,672,514)	2020
	3 Unbilled to actual revenue differences		
	4 Correction of RPP and Non-RPP True-up	80,674	2020
	5 Correction of RPP and Non-RPP True-up	32,131	2021
	6		
	7		
	8		
	Total Current Year Principal Adjustments	184,023	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	(1,427,361)	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2020	Reversals of prior year principal adjustments		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual	1,743,732	2020
	2 Reversal of Unbilled to actual revenue differences		
	3 Correction of RPP and Non-RPP True-up	80,674	2020
	4 Class A dispositions should be in 1595 (2019)	65,475	2020
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	1,889,881	
2020	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(250,395)	2021
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(250,395)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	1,639,486	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2020	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes	(1,743,732)	2020
	2 Reversal of CT 1142 true-up based on actuals	1,672,514	2020
	3 Reversal of Unbilled to actual revenue differences		
	4 Correction of RPP and Non-RPP True-up	(80,674)	2020
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	(151,892)	
2020	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	250,395	2021
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	250,395	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	98,503	

Attachment 9-C

1595 Analysis Workform



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name Brantford Power Inc.
Utility name must be selected

	Eligible for disposition?
2014 and pre-2014	No
2015	No
2016	No
2017	Yes
2018	Yes
2019	No

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

1595 Analysis Workform

Step 1

Year in which this worksheet relates to: 2017

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections>Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$2,778,621	\$25,564	-\$2,753,057	-\$2,735,600	-\$17,457	-\$18,420	-\$35,877	0.6%
Account 1589 - Global Adjustment	\$1,613,940	\$24,341	\$1,638,281	\$1,559,666	\$78,615	\$11,505	\$90,120	4.8%
Total Group 1 and Group 2 Balances	-\$1,164,681	\$49,905	-\$1,114,776	-\$1,175,934	\$61,158	-\$6,915	\$54,243	-5.5%
Total residual balance per continuity schedule:							\$54,243	
Difference (any variance should be explained):							\$0	

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

1595 Analysis Workform

Step 1 Year in which this worksheet relates to

2018

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections>Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	\$215,042	\$5,832	\$220,874	\$224,048	-\$3,174	\$1,330	-\$1,844	-1.4%
Account 1589 - Global Adjustment			\$0		\$0		\$0	
Total Group 1 and Group 2 Balances	\$215,042	\$5,832	\$220,874	\$224,048	-\$3,174	\$1,330	-\$1,844	-1.4%
Total residual balance per continuity schedule:							-\$1,844	
Difference (any variance should be explained):							\$0	

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

Attachment 9-D

Executive Certification

Certification

I certify that Brantford Power Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed of, consistent with the certification requirement of Chapter 1 Filing Requirements.

Brian D'Amboise, CPA CA,

CFO and VP Corporate Services