



Grimsby Power Inc.  
Filed: July 30, 2021  
EB-2021-0027  
Exhibit 9

# **EXHIBIT 9**

## **DEFERRAL AND VARIANCE ACCOUNTS**

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## 1 STATUS OF DEFERRAL AND VARIANCE ACCOUNTS

### 2 1.1 LIST OF OUTSTANDING DVAS

3 Grimsby Power Inc. has included in this Cost of Service ("COS") Application, a request  
4 for approval for disposition of Group 1 and Group 2 Deferral and Variance Account  
5 ("DVAs") balances as at December 31, 2020 and the forecasted interest from January  
6 – December 2021. The total amount of the amount requested for disposition, including  
7 interest, is \$737,856.

8 Grimsby Power has followed the Board's guidance in the Accounting Procedures  
9 Handbook and FAQ's ("APH") for recording amounts in the deferral and variance  
10 accounts. Such guidance also includes the Report of the Board on Electricity  
11 Distributors' Deferral and Variance Account Review Initiative ("EDDVAR Report").

12 Table 9-1 contains a summary of all deferral and variance accounts with balances as at  
13 December 31, 2020. Grimsby Power confirms that it has used the DVAs in the same  
14 manner described in the APH, and the account balances in Table 9-1 reconcile with the  
15 Trial Balance reported through the Electricity Reporting and Record-keeping  
16 Requirements and Grimsby Power's Audited Financial Statements.

17 Grimsby Power has not made any adjustments to any deferral and variance account  
18 balances that were previously approved by the OEB on a final basis in either a cost of  
19 service or IRM preceding.

20 Grimsby Power made one change in the DVA continuity schedule for account 1568 LRAM  
21 Variance account that creates a variance between the DVA Continuity Schedule and  
22 audited financial statements. The adjustment is explained in detail in the "Adjustment  
23 to Deferral and Variance Accounts" section below.

24 Grimsby Power has provided a continuity schedule of the Group 1 and Group 2 DVAs in  
25 the 2021 DVA Continuity Schedule.

26 The forecasted interest on December 31, 2020 principal DVA balances, including 2021  
27 approved dispositions, is calculated using the Board's current prescribed rate of 0.57%

1 for the period of January 1, 2021 to December 31, 2021. The interest rates by quarter  
2 for each year are provided in Table 9-2. Table 9-3 provides a summary of the DVA  
3 Accounts, with interest to December 31, 2021, proposed for disposition effective  
4 January 1, 2022.

5 Grimsby Power will continue or discontinue Group 2 accounts on a go-forward basis as  
6 provided in Table 9-4 in this Exhibit.

7 Grimsby Power has used the allocators as indicated in the DVA Continuity Schedule  
8 however adjustments were made to the model to allocate DVA balances taking into  
9 consideration the invoicing methods for the Embedded Distributor rate class. Those  
10 adjustments are discussed in further detail under the Method of Disposition section  
11 under Group 1 accounts below.

12 Grimsby Power is not requesting any new regulatory accounts or sub-accounts in this  
13 COS application. Grimsby Power is requesting disposition of the DVA's over a period of  
14 one year.

15 A breakdown of energy sales and cost of power expense balances, as reported  
16 in the Audited Financial Statements by Grimsby Power, is provided in Table 9-5.

17 Grimsby Power confirms that the IESO Global Adjustment Charge is pro-rated into  
18 the Regulated Price Plan ("RPP") and Non-RPP portions. Grimsby Power uses the  
19 methodology in the OEB's Illustrative Commodity Model to determine the RPP and Non-  
20 RPP portions.

## 21 ***ACCOUNT BALANCES***

22 Table 9-1 contains DVA account balances that support the Audited Financial Statements  
23 as at December 31, 2020 and agrees to the 2020 year end balances for Reporting and  
24 Record Keeping Requirement ("RRR") filing, E2.1.7 Trial Balance as filed May 17, 2021  
25 with the OEB. Within the DVA Continuity Schedule Grimsby Power adjusted one account  
26 so that the total claim for DVAs more accurately reflects actuals. This adjustment is  
27 explained below in the "Adjustments to Deferral and Variance Accounts" section.



1  
2  
3

**Table 9-1**  
**Audited Balances – DVAs**  
**As of December 31, 2020**

Account Descriptions	Account Number	Audited Closing Principal Balance as of Dec-31-20	Audited Closing Interest Amounts as of Dec-31-20	Audited Total Closing Balance Principal & Interest as of Dec-31-20	2.1.7 RRR Balance as of Dec 31-20	Variance Between Audited DVA Balance & 2.1.7 RRR Filing
<b>Group 1 Accounts</b>						
LV Variance Account	1550	\$ 440,606	\$ 4,491	\$ 445,098	\$ 445,097	-\$ 1
Smart Metering Entity Charge Variance Account	1551	-\$ 3,072	-\$ 104	-\$ 3,176	-\$ 3,176	-\$ 0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$ 112,335	-\$ 723	-\$ 113,058	-\$ 113,059	-\$ 0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	\$ -	\$ -	\$ -	\$ -	\$ -
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	-\$ 18,867	-\$ 415	-\$ 19,281	-\$ 19,282	-\$ 0
RSVA - Retail Transmission Network Charge	1584	\$ 404,061	\$ 4,759	\$ 408,820	\$ 408,820	\$ 0
RSVA - Retail Transmission Connection Charge	1586	\$ 84,486	\$ 980	\$ 85,467	\$ 85,467	\$ 0
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	\$ 116,629	\$ 3,340	\$ 119,969	\$ 119,969	\$ 0
RSVA - Global Adjustment <sup>4</sup>	1589	\$ 297,015	\$ 2,970	\$ 299,986	\$ 299,986	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$ 0	\$ 866	\$ 866	\$ 866	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-\$ 713	\$ 37	-\$ 675	-\$ 675	-\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 108,502	-\$ 123,080	-\$ 14,578	-\$ 14,578	-\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$ 1,126	\$ 11,773	\$ 12,900	\$ 12,900	\$ -
<b>Subtotal - Group 1 Accounts</b>		<b>\$ 1,317,441</b>	<b>-\$ 95,105</b>	<b>\$ 1,222,336</b>	<b>\$ 1,222,335</b>	<b>-\$ 1</b>
<b>Group 2 Accounts</b>						
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$ 91,404	\$ 3,820	\$ 95,224	\$ 95,224	\$ -
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$ 45,000	\$ 1,800	\$ 46,800	\$ 46,800	\$ -
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	-\$ 166,336	-\$ 2,468	-\$ 168,804	-\$ 168,804	\$ -
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$ 732	\$ -	\$ 732	\$ 732	\$ -
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$ 79,133	\$ 330	\$ 79,463	\$ 79,463	\$ -
Retail Cost Variance Account - Retail6	1518	\$ 23,619	\$ 1,437	\$ 25,055	\$ 25,055	\$ -
Retail Cost Variance Account - STR6	1548	\$ 13,614	\$ 788	\$ 14,402	\$ 14,402	\$ -
<b>Subtotal - Group 2 Accounts</b>		<b>\$ 87,166</b>	<b>\$ 5,706</b>	<b>\$ 92,872</b>	<b>\$ 92,872</b>	<b>\$ -</b>
<b>Other Accounts</b>						
PILs and Tax Variance for 2006 and Subsequent Years- Sub-Account CCA Changes	1592	-\$ 165,205	-\$ 3,046	-\$ 168,251	-\$ 168,251	\$ -
LRAM Variance Account <sup>4</sup>	1568	\$ 126,359	\$ 4,427	\$ 130,786	\$ 130,786	\$ 0
<b>Subtotal - Other Accounts</b>		<b>-\$ 38,846</b>	<b>\$ 1,381</b>	<b>-\$ 37,465</b>	<b>-\$ 37,465</b>	<b>\$ 0</b>

4

## 5 1.2 INTEREST RATES APPLIED

6 Table 9-2 provides the interest rates that have been used to calculate actual and  
 7 forecast carrying charges on the accounts in accordance with the methodology  
 8 approved by the Board in *EB-2007-0117* on November 28, 2007.

**Table 9-2**

**Interest Rates Applied to Deferral and Variance Accounts**

Period	Interest Rates
Q1 2016	1.10%
Q2 2016	1.10%
Q3 2016	1.10%
Q4 2016	1.10%
Q1 2017	1.10%
Q2 2017	1.10%
Q3 2017	1.10%
Q4 2017	1.50%
Q1 2018	1.50%
Q2 2018	1.89%
Q3 2018	1.89%
Q4 2018	2.17%
Q1 2019	2.45%
Q2 2019	2.18%
Q3 2019	2.18%
Q4 2019	2.18%
Q1 2020	2.18%
Q2 2020	2.18%
Q3 2020	0.57%
Q4 2020	0.57%
Q1 2021	0.57%
Q2 2021	0.57%
Q3 2021	0.57%
Q4 2021 (Forecast)	0.57%

**1.3 RECONCILIATION TO RRR FILING**

The 2020 values filed in 2.1.7 RRR Filing reconcile to the audited financial statements as shown in Table 9-1 above. As noted, Grimsby Power made an adjustment to account 1568 to reduce the total claim amount. A full explanation of the adjustment is provided in the section below.



## ADJUSTMENTS TO DEFERRAL AND VARIANCE ACCOUNTS

### Adjustments to Claim Amount

Within the DVA Continuity Schedule, column "BF" and column "BK" of tab "2b. Continuity Schedule", Grimsby Power has made adjustments to reduce the total claim amount for LRAM. In cell BF88 GPI has included (\$26,676) as an adjustment to bring down the principal amount for LRAM. In cell BK88 GPI has included an adjustment of \$1,391 to LRAMVA interest. These two adjustments were made to have the amount of principal and interest as December 31, 2020 coincide with the 2022 LRAM work form. The adjustments create a variance between the audited December 31, 2021 balance as filed in 2.1.7 RRR filing and the closing balance in cell BG88 of \$25,285. Table 9-3 provides a summary of DVA totals and audited 2.1.7. Table 9.4 provides the total claim amount with adjustments to LRAMVA.

**Table 9-3**  
**DVA Balances vs. Audited 2.1.7**

Account Descriptions	Account Number	DVA Closing Principal Balance as of Dec-31-20	DVA Closing Interest Amounts as of Dec-31-20	DVA Total Closing Balance Principal & Interest as of Dec-31-20	DVA Balance as of Dec 31-20	Audited 2.1.7 RRR as of Dec-31-20	Variance Between DVA Balance & Audited 2.1.7 RRR Filing
<b>Group 1 Accounts</b>							
UV Variance Account	1550	\$ 440,606	\$ 4,491	\$ 445,097	\$ 445,097	\$ 445,097	\$ 1
Smart Metering Entity Charge Variance Account	1551	\$ 3,072	\$ 104	\$ 3,176	\$ 3,176	\$ 3,176	\$ 0
RSVA - Wholesale Market Service Charge <sup>2</sup>	1580	\$ 112,335	\$ 723	\$ 113,058	\$ 113,059	\$ 113,059	\$ 0
Variance WMS - Sub-account CBR Class A <sup>3</sup>	1580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance WMS - Sub-account CBR Class B <sup>3</sup>	1580	\$ 18,867	\$ 415	\$ 19,281	\$ 19,282	\$ 19,282	\$ 0
RSVA - Retail Transmission Network Charge	1584	\$ 404,061	\$ 4,759	\$ 408,820	\$ 408,820	\$ 408,820	\$ 0
RSVA - Retail Transmission Connection Charge	1586	\$ 84,486	\$ 980	\$ 85,467	\$ 85,467	\$ 85,467	\$ 0
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	\$ 116,629	\$ 3,340	\$ 119,969	\$ 119,969	\$ 119,969	\$ 0
RSVA - Global Adjustment <sup>4</sup>	1589	\$ 297,015	\$ 2,970	\$ 299,986	\$ 299,986	\$ 299,986	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$ 0	\$ 866	\$ 866	\$ 866	\$ 866	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	\$ 713	\$ 37	\$ 750	\$ 750	\$ 750	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 108,502	\$ 123,080	\$ 231,582	\$ 231,582	\$ 231,582	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$ 1,126	\$ 11,773	\$ 12,900	\$ 12,900	\$ 12,900	\$ -
<b>Subtotal - Group 1 Accounts</b>		<b>\$ 1,317,441</b>	<b>\$ 95,105</b>	<b>\$ 1,412,546</b>	<b>\$ 1,412,546</b>	<b>\$ 1,412,546</b>	<b>\$ 1</b>
<b>Group 2 Accounts</b>							
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$ 91,404	\$ 3,820	\$ 95,224	\$ 95,224	\$ 95,224	\$ -
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$ 45,000	\$ 1,800	\$ 46,800	\$ 46,800	\$ 46,800	\$ -
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	\$ 166,336	\$ 2,468	\$ 168,804	\$ 168,804	\$ 168,804	\$ -
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$ 732	\$ -	\$ 732	\$ 732	\$ 732	\$ -
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$ 79,133	\$ 330	\$ 79,463	\$ 79,463	\$ 79,463	\$ -
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$ 23,619	\$ 1,437	\$ 25,055	\$ 25,055	\$ 25,055	\$ -
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$ 13,614	\$ 788	\$ 14,402	\$ 14,402	\$ 14,402	\$ -
<b>Subtotal - Group 2 Accounts</b>		<b>\$ 87,166</b>	<b>\$ 5,706</b>	<b>\$ 92,872</b>	<b>\$ 92,872</b>	<b>\$ 92,872</b>	<b>\$ -</b>
<b>Other Accounts</b>							
PILs and Tax Variance for 2006 and Subsequent Years- Sub-Account CCA Changes	1592	\$ 165,205	\$ 3,046	\$ 168,251	\$ 168,251	\$ 168,251	\$ -
LRAM Variance Account <sup>4</sup>	1568	\$ 99,683	\$ 5,818	\$ 105,501	\$ 130,786	\$ 130,786	\$ 25,285
<b>Subtotal - Other Accounts</b>		<b>\$ 65,522</b>	<b>\$ 2,772</b>	<b>\$ 68,294</b>	<b>\$ 37,465</b>	<b>\$ 37,465</b>	<b>\$ 25,285</b>

1

**Table 9-4**

2

**DVA Total Claim with LRAMVA Adjustments**

Account Description	USoA#	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Principal Adjustment Amount	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021 with LRAM Adjustment	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, 2020 balance adjusted for disposition during 2021			Total	Total Claim Column "BT" Tab 2a & 2b, 2022 DVA Continuity Schedule	Variance	Comments
						Projected Interest	Interest Adjustment Amount	Total Closing Interest				
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$ 281,558		\$ 281,558	\$ 1,136	\$ 1,605		\$ 2,741	\$ 284,299	\$ 284,299	\$ -	
Smart Metering Entry Charge Variance Account	1551	\$ 857		\$ 857	\$ 43	\$ 5		\$ 48	\$ 906	\$ 906	\$ -	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	\$ 76,716		\$ 76,716	\$ 327	\$ 437		\$ 764	\$ 77,480	\$ 77,480	\$ -	
Variance WMS - Sub-account CBR Class A <sup>6</sup>	1580	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
Variance WMS - Sub-account CBR Class B <sup>6</sup>	1580	\$ 4,117		\$ 4,117	\$ 73	\$ 23		\$ 96	\$ 4,213	\$ 4,213	\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ 225,679		\$ 225,679	\$ 611	\$ 1,286		\$ 1,897	\$ 227,576	\$ 227,576	\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ 33,938		\$ 33,938	\$ 40	\$ 193		\$ 234	\$ 34,172	\$ 34,172	\$ -	
RSVA - Power (excluding Global Adjustment) <sup>7</sup>	1588	\$ 72,507		\$ 72,507	\$ 2,134	\$ 413		\$ 2,547	\$ 75,054	\$ 75,054	\$ -	
RSVA - Global Adjustment <sup>8</sup>	1589	\$ 313,954		\$ 313,954	\$ 3,684	\$ 1,790		\$ 5,473	\$ 319,427	\$ 319,427	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	\$ 0		\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	\$ -	3 Immaterial amount
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 108,502		\$ 108,502	\$ 123,080	\$ 618		\$ 122,461	\$ 13,959	\$ -	\$ 13,959	Not eligible for disposition until 2023
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$ 1,126		\$ 1,126	\$ 11,773	\$ 6		\$ 11,780	\$ 12,908	\$ -	\$ 12,908	Not eligible for disposition until 2024
<b>Subtotal - Group 1 Accounts</b>		<b>\$ 810,561</b>		<b>\$ 810,561</b>	<b>\$ 108,414</b>	<b>\$ 4,620</b>	<b>\$ -</b>	<b>\$ 103,794</b>	<b>\$ 706,767</b>	<b>\$ 707,823</b>	<b>\$ 1,056</b>	
<b>Group 2 Accounts</b>												
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$ 91,404		\$ 91,404	\$ 3,820	\$ 521		\$ 4,341	\$ 95,745	\$ 95,745	\$ -	
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$ 45,000		\$ 45,000	\$ 1,800	\$ 257		\$ 2,056	\$ 47,056	\$ 47,056	\$ -	
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	\$ 166,336		\$ 166,336	\$ 2,468	\$ 948		\$ 3,416	\$ 169,752	\$ 169,752	\$ -	
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$ 732		\$ 732	\$ -	\$ -		\$ -	\$ 732	\$ 732	\$ -	
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$ 79,133		\$ 79,133	\$ 330	\$ 4		\$ 334	\$ 79,467	\$ 79,467	\$ -	
Retail Cost Variance Account - Retail <sup>9</sup>	1518	\$ 23,610		\$ 23,610	\$ 1,437	\$ 448		\$ 1,885	\$ 25,504	\$ 25,504	\$ -	
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$ 13,614		\$ 13,614	\$ 788	\$ 78		\$ 866	\$ 14,480	\$ 14,480	\$ -	
<b>Subtotal - Group 2 Accounts</b>		<b>\$ 87,166.01</b>		<b>\$ 87,166</b>	<b>\$ 5,705.89</b>	<b>\$ 359.60</b>	<b>\$ -</b>	<b>\$ 6,065.49</b>	<b>\$ 93,232</b>	<b>\$ 93,232</b>	<b>\$ -</b>	
<b>Other Accounts</b>												
PILs and Tax Variance for 2006 and Subsequent Years- Sub-Account CCA Changes	1592	\$ 165,205		\$ 165,205	\$ 3,046	\$ 942		\$ 3,988	\$ 169,193	\$ 169,193	\$ -	
LRAM Variance Account <sup>4</sup>	1568	\$ 126,359	\$ 26,676	\$ 99,683	\$ 4,427	\$ 494	\$ 1,391	\$ 6,312	\$ 105,995	\$ 105,994.72	\$ 0	
<b>Subtotal - Other Accounts</b>		<b>\$ 38,846</b>		<b>\$ 65,522</b>	<b>\$ 1,381</b>	<b>\$ 448</b>	<b>\$ 1,391</b>	<b>\$ 2,325</b>	<b>\$ 63,197</b>	<b>\$ 63,198</b>	<b>\$ 0</b>	
<b>Total Claim</b>										<b>\$ 737,856</b>		

4

**1.4 GROUP 2 ACCOUNTS**

5

Table 9-5 below lists all Group 2 accounts which Grimsby Power proposes to continue or discontinue on a going-forward basis. Grimsby Power has only included Group 2 accounts that have balances as of the 2021 Bridge Year.

8

Brief explanations for those accounts that will be continued/discontinued are also provided in Table 9-5. Further rationale for the continuation or discontinuation of each Group 2 account is provided below.

11

**Table 9-5**

12

**Group 2 Accounts - Continue & Discontinue**

Account Description	USoA#	Continue/Discontinue	Explanation
<b>Group 2 Accounts</b>			
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	Discontinue	Balance to be disposed in 2022. Full cost of OEB Cost Assessment in 2022 Rates.
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	Discontinue	Balance to be disposed in 2022. One time use due to 2016 Cost of Service application.
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	Discontinue	Balance to be disposed in 2022. Full revenue built into 2022 rates.
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	Continue	On-going use as needed
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	Continue	On-going use as needed
Retail Cost Variance Account - Retail	1518	Discontinue	Balance to be disposed in 2022. Full revenue and expenses built into 2022 rates.
Retail Cost Variance Account - STR	1548	Discontinue	Balance to be disposed in 2022. Full revenue and expenses built into 2022 rates.
Other Regulatory Assets	1508	Continue	Use if needed
<b>Other Accounts</b>			
PILs and Tax Variance for 2006 and Subsequent Years- Sub-Account CCA Changes	1592	Discontinue	Balance to be disposed in 2022. Changes to CCA built into 2022 rates.
LRAM Variance Account <sup>4</sup>	1568	Continue	On-going use as needed

13



1     **1508 - Other Regulatory Assets-Sub Account OEB Cost Assessment**

2     Grimsby Power established the sub account OEB Cost Assessment as a result of an  
3     increase in the annual OEB cost assessment fees that were not included in rates as  
4     approved in Grimsby Power's 2016 cost of service application EB-2015-0072.

5     As per a Board letter dated February 9, 2016, the Board established this account for  
6     electricity distributors to record material differences between the OEB cost assessments  
7     built into rates, and cost assessments that will result from the application of the new  
8     cost assessment model effective April 1, 2016.

9     Grimsby Power is proposing that the balance of \$95,745 be disposed through this  
10    application. The current OEB cost assessment fees are included in the proposed 2022  
11    rates and therefore it is proposed that the account be discontinued.

12    **1508 - Other Regulatory Assets-Sub Account Asset Condition Assessment**

13    As part of the revised Settlement Agreement in Grimsby Power's 2016 cost of service  
14    application it was agreed that a regulatory account would be established to capture  
15    the cost of an independent Asset Condition Assessment (ACA). An accounting order  
16    was issued by the OEB on September 22, 2016 as part of the EB-2015-0072 rate order  
17    and is provided as Exhibit 9, Tab 1, Attachment 1. The total cost of the independent  
18    ACA was \$45,000 and the associated interest is \$2,056. In total Grimsby Power is  
19    requesting a total disposition of \$47,056. This was a one-time cost and as such  
20    Grimsby Power is requesting discontinuation of the account after disposition is  
21    approved.

22    **1508 - Other Regulatory Assets-Sub Account Pole Attachment Revenue**

23    On March 22, 2018 the OEB issued the Report of the Ontario Energy Board: Wireline  
24    Pole Attachment Charges. The report established a province-wide charge to be applied  
25    to all licensed electricity distributors for wireline telecom attachments. The rates set  
26    in that report and each year after were higher than the rates in Grimsby Power's 2016  
27    cost of service application.

28

1 The revenue above rates considered in the 2016 rate application was recorded in 1508  
2 – Pole Attachment Revenue. Grimsby Power recorded (\$166,336) in additional  
3 revenue and (\$3,416) in interest for a total of (\$169,752) to be disposed of through  
4 this application and be returned to rate payers. The wireline pole attachment revenue  
5 in this application takes into consideration the increase in pole attachment rates and  
6 Grimsby Power is requesting this sub account be discontinued after disposition is  
7 approved.

#### 8 ***1509 - Impacts Arising from the Covid-19 Emergency***

9 On March 25, 2020 the OEB released an accounting order to establish deferral accounts  
10 to record impacts arising from the COVID-19 Emergency. This deferral account  
11 includes three sub-accounts:

12  
13 1. Billing and System Changes for Electricity Distributors as a Result of the  
14 Emergency Order Regarding Time-of-Use Pricing.

15 2. Lost Revenues Arising from the COVID-19 Emergency for Electricity  
16 Distributors, \$732.

17 3. Other Incremental Costs for Electricity Distributors, \$79,467.

18 Grimsby Power is requesting disposition of the audited amount of \$80,199. This  
19 amount includes \$79,865 in principal and \$344 of interest. Grimsby Power has included  
20 incremental costs due to the pandemic in the accounts listed above.

21 As the pandemic continues to impact the Province, including the most recent stay at  
22 home order in April 2021, Grimsby Power is anticipating further costs in 2021. As such  
23 Grimsby Power is requesting the continuance of account 1509.

#### 24 ***1518 - Retail Cost Variance Account - Retail***

25 The Retail Cost Variance Account - Retail is used to record the net difference between  
26 the revenue derived from establishing service agreements, distributor consolidated  
27 billing and related contract administration, monitoring, and other expenses necessary  
28 to maintain the contract.

1 Grimsby Power is seeking disposition in the amount of \$25,504 for this account and  
2 has applied prescribed interest through to December 31, 2021. Grimsby Power is  
3 proposing that this account be discontinued after disposition approval as revenues are  
4 built into 2022 rates.

5 ***1548 - Retail Cost Variance Account – Service Transaction Request***

6 The Retail Cost Variance Account - Service Transaction Request is used to record the  
7 net difference between revenues derived from services in the form of transaction  
8 requests and processing and the incremental cost of labour, internal information system  
9 maintenance costs and delivery costs related to the provision of the services. Grimsby  
10 Power Inc. is seeking disposition of \$14,480 in this application. Grimsby Power is  
11 proposing to discontinue this account on a go forward basis as revenues are built into  
12 2022 rates.

13 ***1568 - LRAM Variance Account***

14 The LRAM Variance account tracks the lost revenues that result from approved CDM  
15 Programs. The information to support the request for the disposition of the LRAMVA  
16 balance is included in Exhibit 4 – Operating Expenses per the filing requirements. In  
17 the preparation of the 2022 COS, Grimsby Power adjusted the Lost Revenue for 2020  
18 to reflect participation and cost reports from the IESO. The adjustment to the LRAMVA  
19 amount being claimed is included above under adjustments to the claim amount. The  
20 total claim for disposition is \$105,994. Grimsby Power is requesting the continuance  
21 of account 1568.

22 ***1592 - PILs and Tax Variance for 2006 and Subsequent Years Sub Account***  
23 ***CCA Changes***

24 On July 25, 2019, the OEB issued a letter Re: Accounting Direction Regarding Bill C-  
25 97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance,  
26 which states: "The Ontario Energy Board (OEB) anticipates that these Bill C-97 rule  
27 changes may have a material impact on the taxes payable of electricity and natural  
28 gas utilities and Ontario Power Generation." The letter indicates that utilities are  
29 expected to record the impact on PILs resulting from the CCA rule changes in Account



1592 PILs and Tax Variances – Sub-Account CCA Changes for the period November 21, 2018 until the effective date of the utility's next cost-based rate order.

Grimsby Power has recorded (\$165,205) in principal and (\$3,988) in interest to record the impact of the CCA rule changes. Grimsby Power is proposing that this account be discontinued after disposition of (\$169,193). The tax impacts of accelerated CCA have been taken into consideration for proposed 2022 rates.

## 1.5 BREAKDOWN OF ENERGY SALES AND COST OF POWER

The sale of energy is flow through revenue and the cost of power is flow through expense. Energy sales and the cost of power expense by component are presented in Table 9-6 as reported in the Audited Financial Statements and the USoA within the RRR filing 2.1.7. Grimsby Power has no profit or loss resulting from the flow through of energy revenues and expenses. Any temporary variances are included in the RSVA balances.

**Table 9-6**  
**Energy Revenue and Cost of Power Expenses**

Account Description	UsofA #	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Residential Energy Sales	4006	(10,507,528)	(8,237,089)	(7,921,108)	(8,622,274)	(12,694,885)
Commercial Energy Sales	4010	(2,085,618)	(1,815,211)	(1,616,549)	(1,879,930)	(2,334,703)
Industrial Energy Sales	4015	(6,224,875)	(9,861,779)	(11,096,430)	(12,922,510)	(14,778,003)
Street Lighting Energy Sales	4025	(64,267)	(65,241)	(57,601)	(67,378)	(80,123)
General Energy Sales	4035	(35,100)	(29,442)	(25,979)	(28,804)	(39,131)
Energy Sales for Resale	4055	(331,830)	(287,689)	(439,021)	(341,511)	(210,907)
Interdepartmental Energy Sales	4060	(26,028)	(31,600)	(36,303)	(42,590)	(28,698)
Whole Market Service	4062	(934,739)	(912,057)	(807,265)	(800,636)	(847,417)
Network	4066	(1,294,762)	(1,249,600)	(1,604,254)	(1,551,439)	(1,788,033)
Connection	4068	(895,997)	(618,638)	(717,948)	(707,623)	(822,419)
Low Voltages	4075	(140,299)	(169,517)	(180,368)	(177,940)	(183,435)
Smart Meter Entity	4076	(103,026)	(103,689)	(76,150)	(75,509)	(77,867)
<b>Total Energy Revenue</b>		<b>(22,644,068)</b>	<b>(23,381,553)</b>	<b>(24,578,974)</b>	<b>(27,218,144)</b>	<b>(33,885,621)</b>

Power Purchased	4705	13,414,874	11,387,955	12,230,206	12,576,545	16,901,949
Charges - Global Adjustment	4707	5,860,372	8,940,096	8,962,785	11,328,452	13,264,501
Whole Market Service	4708	934,739	912,057	807,265	800,636	847,417
Network	4714	1,294,762	1,249,600	1,604,254	1,551,439	1,788,033
Connection	4716	895,997	618,638	717,948	707,623	822,419
Low Voltage	4750	140,299	169,517	180,368	177,940	183,435
Smart Meter Entity	4751	103,026	103,689	76,150	75,509	77,867
<b>Total Cost of Power Expenses</b>		<b>22,644,068</b>	<b>23,381,553</b>	<b>24,578,974</b>	<b>27,218,144</b>	<b>33,885,621</b>

Net Income		-	-	-	-	-
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1    **1.6 ACCOUNTS PROPOSED / NOT PROPOSED FOR DISPOSITION**

2    Grimsby Power is requesting disposition of the variance accounts noted below according  
3    to the Report of the Board, EB-2010-0046, which states that “at the time of rebasing,  
4    all account balances should be disposed of unless otherwise justified by the distributor  
5    or as required by a specific Board decision or guideline”.

6    Grimsby Power has followed the guidelines in the Report of the Board and requests  
7    disposition over a one-year period. Grimsby has provided a continuity schedule of the  
8    accounts listed in this Exhibit.

9    Grimsby Power is requesting the disposition of the following Group 1 Accounts, Group  
10   2 Accounts and Other Accounts as shown in Table 9-7. These amounts are comprised  
11   of the audited balances as of December 31, 2020, an adjustment as referenced in the  
12   section “Adjustments to Deferral and Variance Accounts” and the forecast interest  
13   through December 31, 2021.

14   Grimsby Power confirms that the account balances, listed in Table 9-7, proposed for  
15   disposition, before the projected interest and adjustments, are consistent with the last  
16   Audited Financial Statements and reconcile with the trial balance reported through the  
17   Electricity Reporting and Record-keeping Requirements. Grimsby Power submits that  
18   the variances between the amounts Grimsby Power is claiming for disposition and the  
19   amounts reported in the RRR filing are immaterial in nature.



**Table 9-7**  
**Accounts Submitted for 2022 Disposition**

Account Description	USoA#	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Principal Adjustment Amount	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021 with LRAM Adjustment	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, 2020 balance adjusted for disposition during 2021			Total	Total Claim Column "BT" Tab 2a & 2b. 2022 DVA Continuity Schedule	Variance	Comments
						Projected Interest	Interest Adjustment Amount	Total Closing Interest				
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$ 281,558		\$ 281,558	\$ 1,136	\$ 1,605		\$ 2,741	\$ 284,299	\$ 284,299	\$ -	
Smart Metering Entity Charge Variance Account	1551	-\$ 857		-\$ 857	-\$ 43	-\$ 5		-\$ 48	-\$ 905	-\$ 905	\$ -	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	-\$ 76,716		-\$ 76,716	-\$ 327	-\$ 437		-\$ 764	-\$ 77,480	-\$ 77,480	\$ -	
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	\$ -		\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	-\$ 4,117		-\$ 4,117	-\$ 73	-\$ 23		-\$ 96	-\$ 4,213	-\$ 4,213	\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ 225,679		\$ 225,679	\$ 611	\$ 1,286		\$ 1,897	\$ 227,576	\$ 227,576	\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ 33,938		\$ 33,938	\$ 40	\$ 193		\$ 234	\$ 34,172	\$ 34,172	\$ -	
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	-\$ 72,507		-\$ 72,507	-\$ 2,134	-\$ 413		-\$ 2,547	-\$ 75,054	-\$ 75,054	\$ -	
RSVA - Global Adjustment <sup>4</sup>	1589	\$ 313,954		\$ 313,954	\$ 3,684	\$ 1,790		\$ 5,473	\$ 319,427	\$ 319,427	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$ 0		\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ -	
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	\$ 0		\$ 0	\$ 3			\$ 3	\$ 3	\$ 3	\$ -	3 Immaterial amount
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 108,502		\$ 108,502	-\$ 123,080	\$ 618		-\$ 122,461	-\$ 13,959	\$ -	\$ 13,959	Not eligible for disposition until 2023
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$ 1,126		\$ 1,126	\$ 11,773	\$ 6		\$ 11,780	\$ 12,906	\$ -	-\$ 12,906	Not eligible for disposition until 2024
<b>Subtotal - Group 1 Accounts</b>		<b>\$ 810,561</b>		<b>\$ 810,561</b>	<b>-\$ 108,414</b>	<b>\$ 4,620</b>	<b>\$ -</b>	<b>-\$ 103,794</b>	<b>\$ 706,767</b>	<b>\$ 707,823</b>	<b>\$ 1,056</b>	
<b>Group 2 Accounts</b>												
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$ 91,404		\$ 91,404	\$ 3,820	\$ 521		\$ 4,341	\$ 95,745	\$ 95,745	\$ -	
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$ 45,000		\$ 45,000	\$ 1,800	\$ 257		\$ 2,056	\$ 47,056	\$ 47,056	\$ -	
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	-\$ 166,336		-\$ 166,336	-\$ 2,468	-\$ 948		-\$ 3,416	-\$ 169,752	-\$ 169,752	\$ -	
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$ 732		\$ 732	\$ -			\$ -	\$ 732	\$ 732	\$ -	
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$ 79,133		\$ 79,133	\$ 330	\$ 4		\$ 334	\$ 79,467	\$ 79,467	\$ -	
Retail Cost Variance Account - Retail6	1518	\$ 23,619		\$ 23,619	\$ 1,437	\$ 448		\$ 1,885	\$ 25,504	\$ 25,504	\$ -	
Retail Cost Variance Account - STR6	1548	\$ 13,614		\$ 13,614	\$ 788	\$ 78		\$ 866	\$ 14,480	\$ 14,480	\$ -	
<b>Subtotal - Group 2 Accounts</b>		<b>\$ 87,166.01</b>		<b>\$ 87,166</b>	<b>\$ 5,705.89</b>	<b>\$ 359.60</b>	<b>\$ -</b>	<b>\$ 6,065.49</b>	<b>\$ 93,232</b>	<b>\$ 93,232</b>	<b>\$ -</b>	
<b>Other Accounts</b>												
PLs and Tax Variance for 2006 and Subsequent Years- Sub-Account CCA Changes	1592	-\$ 165,205		-\$ 165,205	-\$ 3,046	-\$ 942		-\$ 3,988	-\$ 169,193	-\$ 169,193	\$ -	
LRAM Variance Account <sup>4</sup>	1568	\$ 126,359	-\$ 26,676	\$ 99,683	\$ 4,427	\$ 494	\$ 1,391	\$ 6,312	\$ 105,995	\$ 105,994.72	-\$ 0	
<b>Subtotal - Other Accounts</b>		<b>-\$ 38,846</b>		<b>-\$ 65,522</b>	<b>\$ 1,381</b>	<b>-\$ 448</b>	<b>\$ 1,391</b>	<b>\$ 2,325</b>	<b>-\$ 63,197</b>	<b>-\$ 63,198</b>	<b>-\$ 0</b>	
<b>Total Claim</b>										<b>\$ 737,856</b>		

## ***Method of Disposition***

The following methods are proposed for disposition of the DVA balances.

### ***Group One Accounts***

Allocation of costs to customer classes is based upon kWh energy consumption by customer class in accordance with the default cost allocation methodology established by the Board for Group 1 deferral and variance accounts in the Electricity Distributor's Deferral and Variance Account Review Initiative (EDDVAR Report), dated July 31, 2009.

The exception is account 1551. This account is allocated by the number of customers in the Residential and GS<50 rate classes.

Grimsby Power has an Embedded Distributor rate class that does not contribute to all of the variance balances. The Embedded Distributor rate class only contributes to variances in 1584 RSVA-Retail Transmission Network Charge and 1586 RSVA-Retail Transmission Connection Charge. The Network and Connection charges are applied to the Embedded Distributor based on the approved rates from Grimsby Power's tariff sheet. The difference between the Uniform Transmission Rates and the Network and Connection charged according to Grimsby Power tariffs creates balances for the Embedded Distributor in the 1584 and 1586 variance accounts. All other charges that pertain to the Embedded Distributor rate class are charged at final IESO rates and therefore the expense would be equal to the revenue and no dollar value would be placed in any other variance account except 1584 and 1586.

To allocate the variance balances appropriately amongst its rate classes Grimsby Power had to make certain changes to the 2022 DVA Continuity Schedule. Grimsby Power changed Tab 4 Billing Determinants to include quantities for the Embedded Distributor in Metered kWh for Wholesale Market Participants (WMP) and Metered kW for Wholesale Market Participants (WMP). Those changes to the model do not allow for any allocation of 1588, 1589 or 1580 to the Embedded Distributor, which accurately depicts how the Embedded Distributor has contributed to variance accounts.

The Embedded Distributor does not contribute to the variance amounts in 1550 either, therefore another change to the model was required. In order to allocate the value of

1 1550 to all rate classes except the Embedded Distributor Grimsby Power used the %  
2 of Total kWh adjusted for WMP for Non-Participant the allocation instead of the % of Total  
3 kWh.

4 The Tables 9-8 and 9-9 below show the billing determinants and allocation of balances  
5 for Group 1 before and after the adjustments noted above.

**Table 9-8**

**Group 1 Billing Determinants and Allocation of Group 1 Balance Prior to Changes for Embedded Distributor**

Billing Determinants Prior to Changes for Embedded Distributor																
A			B			C			D=A-C		E		F =B-C-E (deduct E if applicable)		Number of Customers for Residential and GS-50 class2	
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers 4	Metered kW for Non-RPP Customers 4	Distribution Revenue	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	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 (Non-RPP Class A and Class 3 excluding WMP Class 5 and 6)		1568 LRAM Account Class Allocation3 (\$ amounts)
RESIDENTIAL	kWh	11,213	98,116,964	-	1,986,554	-	4,144,325	-	-	98,116,964	1,986,554	-	-	-	25,948	11,213
GENERAL SERVICE LESS THAN 50 KW	kWh	845	22,618,334	-	1,986,554	-	761,260	-	-	22,618,334	1,986,554	-	-	-	48,224	845
GENERAL SERVICE 50 TO 4,999 KW - INTERVAL METERED	kW	96	78,461,633	223,982	70,230,576	206,601	989,664	3,333,137	6,682	75,128,436	217,301	3,688,346	3,075,700	-	59,633,293	27,825
UNMETERED SCATTERED LOAD	kWh	80	311,198	-	10,039	-	97,218	-	-	311,198	-	-	-	-	10,039	-
STREET LIGHTING	kW	2,730	751,790	2,087	751,790	2,087	14,171	-	-	751,790	2,087	-	-	-	751,790	-
EMBEDDED DISTRIBUTOR	kW	-	58,660,344	166,110	58,660,344	166,110	533,663	-	-	58,660,344	166,110	-	-	-	58,660,344	-
Total		14,945	258,920,264	392,180	133,233,459	374,739	6,640,301	3,333,137	6,682	255,987,127	388,498	3,688,346	3,075,700	122,626,267	195,994.72	
Allocation of Group 1 Balances Prior to Changes for Embedded Distributor																
	Amounts from Sheet 2	Allocated	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW - INTERVAL METERED	UNMETERED SCATTERED LOAD	STREET LIGHTING	EMBEDDED DISTRIBUTOR								
LV Variance Account	1550	291,010	kWh	110,277	25,422	88,186	360	845	65,930							
Smart Metering Equity Charge Variance Account	1551	(262)	# of Customers	(845)	(80)	0	0	0	0							
RSVA - Wholesale Market Service Charge	1560	(17,486)	kWh	(55,744)	(8,907)	(52,775)	(84)	(228)	(17,763)							
RSVA - Retail Transmission Network Charge	1564	227,576	kWh	86,239	19,880	68,963	274	661	51,559							
RSVA - Retail Transmission Connection Charge	1566	24,172	kWh	12,849	2,985	10,355	41	96	7,742							
RSVA - Power (excluding Global Adjustment)	1568	(175,954)	kWh	(58,612)	(8,642)	(52,062)	(91)	(221)	(17,280)							
RSVA - Global Adjustment	1569	315,232	Non-RPP kWh	4,072	5,107	153,298	26	1,933	150,797							
Total of Group 1 Accounts (excluding 1569)		399,319		150,668	34,725	122,668	479	1,196	96,223							

**Table 9-9**

**Group 1 Billing Determinants and Allocation of Group 1 Balance Prior to Changes for Embedded Distributor**

Billing Determinants After Changes for Embedded Distributor																
		A		B		C		D=A-C	E	F=B-C-E (deduct E if applicable)	Metered Consumption for Current Class B Customers (Non-RPP Accounting Amount)	1568 LRAM Variance Account Allocation3 (\$ amounts)	Number of Customers for Residential and 65-50 class2			
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Metered kWh Total	Metered kWh Total	Metered kWh for Wholesale Customers 4	Metered kW for Wholesale Customers 4	Distribution Revenue	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers			
RESIDENTIAL	kWh	11,213	98,116,964	-	1,984,147	-	4,144,325	-	-	98,116,964	-	-	-	1,024,167	25,948	11,213
GENERAL SERVICE LESS THAN 50 KW	kWh	845	22,618,334	-	1,986,554	-	761,260	-	-	22,618,334	1,986,554	-	-	1,586,054	48,224	845
GENERAL SERVICE 50 TO 4,999 KW - INTERVAL METERED	kW	96	78,461,633	223,982	70,230,576	206,601	989,664	3,333,137	6,682	75,128,436	217,301	3,688,346	3,075,700	-	59,633,293	27,825
UNMETERED SCATTERED LOAD	kWh	80	311,198	-	10,039	-	97,218	-	-	311,198	-	-	-	-	10,039	-
STREET LIGHTING	kW	2,730	751,790	2,087	751,790	2,087	14,171	-	-	751,790	2,087	-	-	-	751,790	-
EMBEDDED DISTRIBUTOR	kW	-	58,660,344	166,110	58,660,344	166,110	533,663	58,660,344	166,110	-	-	-	-	-	-	-
Total		14,945	258,920,264	392,180	133,233,459	374,739	6,640,301	61,993,481	172,793	196,920,783	219,348	3,688,346	3,075,700	63,965,923	195,994.72	

Allocation of Group 1 Balances After Changes for Embedded Distributor									
	Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW - INTERVAL METERED	UNMETERED SCATTERED LOAD	STREET LIGHTING	EMBEDDED DISTRIBUTOR	
LV Variance Account	1550	284,269	kWh	101,502	24,980	96,214	464	1,169	0
Smart Metering Equity Charge Variance Account	1551	(262)	# of Customers	(845)	(80)	0	0	0	0
RSVA - Wholesale Market Service Charge	1560	(61,693)	kWh	(40,703)	(5,395)	(31,166)	(126)	(312)	0
RSVA - Retail Transmission Network Charge	1564	227,576	kWh	86,239	19,880	68,963	274	661	51,559
RSVA - Retail Transmission Connection Charge	1566	24,172	kWh	12,849	2,985	10,355	41	96	7,742
RSVA - Power (excluding Global Adjustment)	1568	(175,954)	kWh	(57,395)	(8,620)	(46,635)	(119)	(297)	0
RSVA - Global Adjustment	1569	314,869	Non-RPP kWh	7,798	9,779	293,542	49	3,701	0
Total of Group 1 Accounts (excluding 1569)		388,396		171,791	39,728	115,733	561	1,331	56,391

14 The charging parameters noted above mirror that of a Wholesale Market Participant  
15 although the customer does not pay the IESO directly. The changes to the model  
16 accommodate the need to align the allocation of variance balances to rates classes  
17 that have contributed to the variance balance.





Grimsby Power believes the above model changes allow for the proper allocation of variance balances to rate classes that contributed to the account balances.

Method of disposition: A variable component rate rider based on kWh or kW as established in the 2022 forecasted kWh energy or kW demand by class.

#### ***Group One Account – 1595***

Grimsby Power is not proposing the disposition of any 1595 accounts. The balances in 1595 are residual balances from vintage years. As per Chapter 2 filing requirements distributors become eligible to seek disposition of residual balances two years after the rate rider expires and once the residual balance has been audited. Grimsby Power's 2019 and 2020 residual balances are only eligible for disposition in 2023 and 2024 respectively.

#### ***Group Two Accounts***

##### **Account 1508**

Allocation of costs to customer classes of account 1508 pole attachment revenue balance is based on distribution revenue in accordance with the default cost allocation methodology established by the Board in the EDDVAR Report, dated July 31, 2009. The distribution revenue utilized is the proposed distribution revenue from this Cost of Service filing.

All other 1508 account balances are based on the 2022 forecast kWh.

Method of Disposition: The disposition of 1508 Other Regulatory Accounts-Deferred account balances is based on a variable component rate rider based on kWh or kW as established in the 2022 forecasted kWh energy or kW demand by class with the exception of the residential rate class. The residential rate class is based on a fixed monthly charge.

1 Account 1518 and 1548

2 Costs associated with accounts 1518 RCVA–Retail and 1548 RCVA-STR are allocated  
3 utilizing the 2022 forecast kWh energy consumption by customer class.

4 Method of Disposition: The disposition of the 1518 RCVA–Retail and 1548 RCVA-STR  
5 account balances is based on a variable component rate rider based on kWh or kW as  
6 established in the 2022 forecasted kWh energy or kW demand by class with the  
7 exception of the residential rate class. The residential rate class is based on a fixed  
8 monthly charge.

9 Account 1568 - LRAMVA

10 The amount in account 1568 is allocated to the Residential, GS<50 and GS>50 to  
11 4,999 rate classes on the basis of the lost revenue allocated by class supported by the  
12 2017 Final Verified Annual report and IESO Participant and Cost report for program  
13 savings up to April 2019.

14 Method of disposition: The disposition of the account is through a variable component  
15 rate rider based on 2022 forecasted kWh energy consumption and kW demand by  
16 customer class.

17 Account 1592

18 Costs associated with the account 1592 PILs and Tax Variance for 2006 and Subsequent  
19 Years Sub Account CCA Changes are allocated to rate classes on basis of the 2022  
20 forecasted kWh energy consumption by customer class.

21 Method of disposition: A variable component rate rider based on kWh or kW as  
22 established in the 2022 forecasted kWh energy or kW demand by class with the  
23 exception of the residential rate class. The residential rate class is based on a fixed  
24 monthly charge.

25 The continuity schedule for all DVA's submitted for disposition, the cost allocation and  
26 rate rider calculation are included in the DVA Continuity Schedule.

## **1.7 RSVA RATE RIDERS FOR WHOLESALE MARKET PARTICIPANTS (“WMP”) AND CLASS A CUSTOMERS**

In accordance with the Chapter 2 Filing Requirements updated on May 14, 2020 a distributor must not allocate any account balances in Account 1588 RSVA – Power, Account 1580 RSVA – Wholesale Market Services Charge and Account 1589 RSVA – Global Adjustment to a wholesale market participant (WMP). A WMP refers to any entity that participates directly in any of the IESO-administered markets. These WMPs must not be allocated the RSVA account balances related to charges which WMPs settle directly with the IESO.

Wholesale Energy, Wholesale Market Services, and Global Adjustment for WMPs are charged to the WMP by the IESO, and therefore WMPs have not contributed to the 1580 RSVA Wholesale Market Service Charge Account, 1588 RSVA Power Account, and 1589 RSVA Global Adjustment account balances.

Grimsby Power’s WMP customer belongs to the General Service 50 to 4,999 kW rate class. Grimsby Power is proposing not to charge a Rate Rider for the Disposition of Global Adjustment Account to the WMP customer.

Grimsby Power ensured that the rate riders are appropriately calculated for the following remaining charges that are still settled with the WMP. These charges include Account 1584 – RSVA – Retail Transmission Network Charge, Account 1586 RSVA – Retail Transmission Connection Charge and Account 1595 – Disposition/Refund of Regulatory balances.

Accounts 1580-RSVA-Wholesale Market Service Charge, 1588-RSVA-Power and 1589-RSVA-Global Adjustment are allocated to all classes based on kWh with WMPs kWh excluded. Grimsby Power used the WMPs 2020 consumption as reported in 2.1.5.4 filings.

## **1.8 PROPOSED RATE RIDERS FOR RECOVERY OF BALANCES**

Table 9-10 through table 9-15 below summarize the proposed rates that result from the disposal of the DVA balance. Grimsby Power has used a one-year recovery period

in the proposed rate rider calculations. All the relevant calculations and the proposed billing determinants can be found in the DVA Continuity Schedule.

As per the Chapter 2 filing guide when the volumetric rate rider for the allocated WMS sub account CBR Class B rounds to zero at the fourth decimal place in one or more rate classes the WMS Sub-account Class B will be added to the 1580 WMS control account. The total claim amount for WMS sub-account CBR Class B was \$4,213. When this amount was allocated by kWh the rate rider rounded to zero at the fourth decimal. As a result, the total balance of account WMS sub-account CBR Class B reported on the continuity schedule will be added to the WMS control account and disposed of in the Group 1 rate rider. There will not be a separate rate rider for WMS sub-account CBR Class B.

**Table 9-10**

**Proposed DVA Rate Rider by Class (Excluding 1589 Global Adjustment)**

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	98,116,964	\$ 171,751	0.0018
GENERAL SERVICE LESS THAN 50 KW	kWh	22,618,334	\$ 39,728	0.0018
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	kW	223,982	\$ 175,533	0.7837
UNMETERED SCATTERED LOAD	kWh	311,198	\$ 551	0.0018
STREET LIGHTING	kW	2,087	\$ 1,331	0.6377
EMBEDDED DISTRIBUTOR	kW	166,110	\$ 59,301	0.3570
<b>Total</b>			<b>\$ 448,195</b>	

**Table 9-11**  
**Proposed DVA Rate Rider by Class**  
**(Excluding 1589 Global Adjustment) - NON-WMP**

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non- WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL		-	\$ -	-
GENERAL SERVICE LESS THAN 50 KW		-	\$ -	-
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	<b>kW</b>	217,301	-\$ 59,800	- <b>0.2752</b>
UNMETERED SCATTERED LOAD		-	\$ -	-
STREET LIGHTING		-	\$ -	-
EMBEDDED DISTRIBUTOR		-	\$ -	-
<b>Total</b>			<b>-\$ 59,800</b>	

**Table 9-12**  
**Proposed DVA Rate Rider by Class**  
**Account 1580, sub account CBR Class B**

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	Rate Rider for Sub- account 1580 CBR Class B	Revised Rate Rider for Deferral/ Variance Accounts
RESIDENTIAL	kWh	98,116,964	-\$ 2,160	- <b>0.0000</b>	\$ -
GENERAL SERVICE LESS THAN 50 KW	kWh	22,618,334	-\$ 498	- <b>0.0000</b>	\$ -
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	<b>kW</b>	199,901	-\$ 1,494	- <b>0.0075</b>	\$ -
UNMETERED SCATTERED LOAD	kWh	311,198	-\$ 7	- <b>0.0000</b>	\$ -
STREET LIGHTING	<b>kW</b>	2,087	-\$ 17	- <b>0.0079</b>	\$ -
EMBEDDED DISTRIBUTOR		-	\$ -	-	\$ -
<b>Total</b>			<b>-\$ 4,176</b>		

**Table 9-13**
**Proposed DVA Rate Rider by Class Global Adjustment**
*Balance of Account 1589 Allocated to Non-WMPs*

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	1,584,147	\$ 7,798	0.0049
GENERAL SERVICE LESS THAN 50 KW	kWh	1,986,554	\$ 9,779	0.0049
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	kWh	59,633,393	\$ 293,542	0.0049
UNMETERED SCATTERED LOAD	kWh	10,039	\$ 49	0.0049
STREET LIGHTING	kWh	751,790	\$ 3,701	0.0049
EMBEDDED DISTRIBUTOR	kWh	-	\$ -	-
<b>Total</b>			<b>\$ 314,869</b>	

**Table 9-14**
**Proposed DVA Rate Rider by Class Group 2**

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	of Customer	11,213	-\$ 72,023	-\$ 0.54
GENERAL SERVICE LESS THAN 50 KW	kWh	22,618,334	-\$ 11,565	-\$ 0.0005
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	kW	223,982	\$ 2,735	\$ 0.0122
UNMETERED SCATTERED LOAD	kWh	311,198	-\$ 2,411	-\$ 0.0077
STREET LIGHTING	kW	2,087	-\$ 95	-\$ 0.0458
EMBEDDED DISTRIBUTOR	kW	166,110	\$ 7,398	\$ 0.0445
<b>Total</b>			<b>-\$ 75,961</b>	

**Table 9-15**
**Proposed DVA Rate Rider by Class Account 1568**

Please indicate the Rate Rider Recovery Period (in months)

12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	kWh	98,116,964	\$ 29,946	0.0003
GENERAL SERVICE LESS THAN 50 KW	kWh	22,618,334	\$ 48,224	0.0021
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	kW	223,982	\$ 27,825	0.1242
UNMETERED SCATTERED LOAD		-	\$ -	-
STREET LIGHTING		-	\$ -	-
EMBEDDED DISTRIBUTOR		-	\$ -	-
<b>Total</b>			<b>\$ 105,995</b>	



## 1.9 RETAIL SERVICE CHARGES

This application includes a request to dispose the balance at December 31, 2020 plus interest to December 31, 2022 for Account 1518 and Account 1548 for a total claim of \$39,457. Table 9-16 provides the account balances of account 1518 Retail Cost Variance Account ("RCVA") Retail and 1548 RCVA STR.

**Table 9-16**  
**Account Balances – Account 1518 and Account 1548**

Account Description	USoA#	2020 Closing Principal Balances as of Dec 31, 2020 Adjusted for Dispositions during 2021	2020 Closing Interest Balances as of Dec 31, 2020 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	Total Claim
Retail Cost Variance Account - Retail	1518	23,619	1,437	448	25,504
Retail Cost Variance Account - STR	1548	13,614	788	78	14,480
<b>Total Retail Cost Variance Accounts</b>		<b>37,233</b>	<b>2,225</b>	<b>526</b>	<b>39,983</b>

The drivers for the balances in Account 1518 and Account 1548 are the costs of providing retail services and the revenue collected from retailers. The number of customers enrolled with retailers directly influences the revenue collected. Grimsby Power has provided a schedule identifying all revenues and expenses for 2020 listed by USoA account number in Table 9-17.

**Table 9-17**

**Revenue and Expenses Account 1518 & 1548 in 2020**

1518 RCVA - Retail		2015	2016	2017	2018	2019	2020	Total
<b>Revenue</b>								
4082	Service Agreements							-
4082	Distributor Consolidated Billing	(9,868.00)	(8,903.60)	(8,046.38)	(7,561.70)	(11,537.60)	(13,400.20)	(49,449.48)
<b>Expense</b>								
5315	Retail Billing Services	12,418.00	13,265.23	15,665.65	16,434.44	17,284.26	7,868.48	70,518.06
	Difference Recorded in 1518	2,550.00	4,361.63	7,619.27	8,872.74	5,746.66	(5,531.72)	21,068.58

1548 RCVA - Service Transaction Requests		2015	2016	2017	2018	2019	2020	Total
<b>Revenue</b>								
4084	Request fees	(41.75)	(47.75)	(28.50)	(18.75)	(39.00)	(30.50)	(164.50)
4084	Processing fees	(71.00)	(84.00)	(53.00)	(36.50)	(77.00)	(54.00)	(304.50)
<b>Expense</b>								
5315	Retail Service Transaction Request	3,121.49	3,874.27	1,800.00	1,800.00	1,800.00	1,800.00	11,074.27
	Difference Recorded in 1548	3,008.74	3,742.52	1,718.50	1,744.75	1,684.00	1,715.50	10,605.27

Grimsby Power confirms that it has followed Article 490, Retail Services and Settlement Variances of the Accounting Procedure Handbook for Accounts 1518 and 1548.

### 1.10 GLOBAL ADJUSTMENT

The Global Adjustment (GA) variance account 1589 captures the difference between the GA amounts billed to non-RPP Class B customers at the 2nd estimate and the actual Global Adjustment amount paid by Grimsby Power to the IESO for non-RPP Class B customers.

Grimsby Power currently has two Class A customers including one that transitioned during 2020. These customers pay global adjustment as required using their peak demand factor. Class A customers do not contribute to any balance in account 1589.

Grimsby Power's Embedded Distributor is invoiced based on the final rate posted by the IESO. As such the Embedded Distributor does not contribute to the balance in account 1589 as there is no variance between the revenue collected at the final rate and the expense charged at the final posted rate.



1    **GA Analysis Workform**

2    Grimsby Power completed the 2022 GA Analysis Work Form. Grimsby Power bills its  
3    customers based on the second estimate GA with the exception of the Embedded  
4    Distributor, which is billed at the final posted rate.

5    The 2020 RRR Filing data showed 117,765,678 non-loss adjusted kWh for Non RPP  
6    Class B customers. The Non-RPP Class B Including Loss Adjusted Consumption,  
7    Adjusted for Unbilled (kWh) was 123,147,570. Using these two figures the loss factor  
8    calculated by the 2022 GA Analysis Work Form is 1.0457 which matches the current  
9    approved loss factor of 1.0457.

10   The expected GA Variance calculated using the GA Analysis work form is \$251,181.  
11   This variance was derived using the amount of loss adjusted consumption billed less  
12   the adjusted unbilled consumption from the previous month plus the adjusted unbilled  
13   consumption from the current month. This consumption total was then multiplied by  
14   the second estimate of GA from the IESO. This gave the total dollar consumption at  
15   GA Rate Billed of \$13,716,306. That same consumption value was then multiplied by  
16   the actual GA rate posted which totaled \$13,802,764. The calculated amount of GA  
17   paid to the IESO at the final posted rate was \$86,458 higher than the amount billed  
18   to customers. An additional \$164,723 was added to the expected variance to account  
19   for line losses.

20   The actual net change in the principal amount from the G/L was \$313,954. The  
21   unresolved difference between the G/L and the GA Analysis work form was 64,364 or  
22   0.5% prior to any adjustments. Table 9-18 below shows the analysis of expected GA  
23   amount from the GA Analysis work form.



**Table 9-18**  
**Analysis of Expected Global Adjustment**

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

Year		2020		
Total Metered excluding WMP	C = A+B	243,722,949	kWh	100%
RPP	A	120,664,985	kWh	49.5%
Non-RPP	B = D+E	123,057,964	kWh	50.5%
Non-RPP Class A	D	5,292,286	kWh	2.2%
Non-RPP Class B	E	117,765,678	kWh	48.3%

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

Note 3 **GA Billing Rate**

GA is billed on the

2nd Estimate

Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020.

For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral.

Yes

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

No

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	2020								
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 Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	10,340,656	5,366,710	5,815,108	10,789,055	0.09993	\$ 1,078,150	0.10233	\$ 1,103,936	\$ 25,786
February	9,466,818	5,815,108	5,139,338	8,791,049	0.11488	\$ 1,005,296	0.11331	\$ 986,114	\$ (9,143)
March	9,363,530	5,139,338	4,987,816	9,212,007	0.11212	\$ 1,032,850	0.11942	\$ 1,100,098	\$ 67,248
April	8,621,763	4,987,816	4,292,872	7,926,819	0.11500	\$ 911,584	0.11500	\$ 911,584	\$ -
May	9,248,422	4,292,872	4,370,553	9,326,102	0.11500	\$ 1,072,502	0.11500	\$ 1,072,502	\$ -
June	10,801,953	4,370,553	5,021,907	11,453,307	0.11500	\$ 1,317,130	0.11500	\$ 1,317,130	\$ -
July	13,522,470	5,021,907	5,540,941	14,041,504	0.09493	\$ 1,332,960	0.09902	\$ 1,380,390	\$ 57,430
August	12,449,526	5,540,941	4,707,210	11,614,795	0.10622	\$ 1,233,724	0.10349	\$ 1,201,899	\$ (31,825)
September	10,331,261	4,707,210	4,858,612	10,482,662	0.12792	\$ 1,340,942	0.12176	\$ 1,276,369	\$ (64,573)
October	9,576,807	4,858,612	4,815,266	9,533,462	0.13266	\$ 1,264,709	0.12806	\$ 1,220,855	\$ (43,854)
November	8,642,414	4,815,266	5,048,682	8,875,829	0.11420	\$ 1,013,620	0.11705	\$ 1,038,916	\$ 25,296
December	10,043,615	5,048,682	6,106,045	11,100,979	0.10031	\$ 1,113,539	0.10558	\$ 1,172,041	\$ 58,502
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	122,408,235	59,965,015	60,704,350	123,147,570		\$ 13,716,967		\$ 13,801,834	\$ 84,867

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh (excludes April to June 2020)	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
95,979,432	94,441,342	1,538,090	0.10710	\$ 164,723

\*Equal to (ACEW - Class A + embedded generation kWh) (Non-RPP Class B retail kWh/Total retail Class B kWh). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

\*\*Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

Total Expected GA Variance	\$ 249,590
----------------------------	------------

Calculated Loss Factor	1.0457
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0457
Difference	0.0000

1 revenue in the model is understated by \$37,576. Table 9-19 below shows the  
2 calculation.

3 **Table 9-19**  
4 **Calculation of Embedded Distributor GA at Final Posted Rate**

	A) Embedded Distributor kWh	B) GA 2nd Estimate	C)=A*B Embedded Distributor GA at 2nd Estimate	D) Final Posted GA	E)=A*D Embedded Distributor at Final Posted Rate	F) Difference Between Embedded Distributor at 2nd Estimate and Final Posted GA Rate
Jan-20	4,833,173.33	0.0999	\$ 482,979.01	0.1023	\$ 494,433.63	\$ 11,454.62
Feb-20	3,781,055.95	0.1144	\$ 432,363.75	0.1133	\$ 428,393.64	-\$ 3,970.11
Mar-20	4,032,656.89	0.1121	\$ 452,141.49	0.1194	\$ 481,499.23	\$ 29,357.74
Apr-20	3,435,746.19	0.1150	\$ 395,110.81	0.1150	\$ 395,110.81	\$ -
May-20	4,735,242.70	0.1150	\$ 544,552.91	0.1150	\$ 544,552.91	\$ -
Jun-20	6,037,296.44	0.1150	\$ 694,289.09	0.1150	\$ 694,289.09	\$ -
Jul-20	8,129,921.49	0.0949	\$ 771,773.45	0.0990	\$ 804,862.23	\$ 33,088.78
Aug-20	6,612,027.05	0.1062	\$ 702,329.51	0.1035	\$ 684,344.80	-\$ 17,984.71
Sep-20	4,759,664.67	0.1279	\$ 608,856.31	0.1218	\$ 579,727.16	-\$ 29,129.15
Oct-20	4,510,134.31	0.1327	\$ 598,314.42	0.1281	\$ 577,748.21	-\$ 20,566.21
Nov-20	3,624,554.31	0.1142	\$ 413,924.10	0.1171	\$ 424,435.31	\$ 10,511.21
Dec-20	4,690,646.64	0.1003	\$ 470,518.76	0.1056	\$ 495,332.28	\$ 24,813.52
<b>Total</b>	<b>59,182,119.98</b>		<b>\$ 6,567,153.61</b>		<b>\$ 6,604,729.30</b>	<b>\$ 37,575.69</b>

5  
6 The actual net change in principal amount was adjusted by \$37,576 in total bringing  
7 the adjusted net change in principal balance in the G/L to \$351,530. This brought the  
8 unresolved difference from 64,364 or 0.5% to \$101,940 or 0.07%. The unresolved  
9 difference after adjustments is within the Board's +/- 1% of total annual IESO GA  
10 charges and is immaterial.

11 Table 9-20 below shows the reconciling items from the GA Analysis work form and  
12 total unresolved difference.



**Table 9-20**  
**GA Analysis Work Form Reconciling Items**

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
			Principal Adjustment on DVA Continuity Schedule If "no", please provide an explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 313,954		
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
2a Remove prior year end unbilled to actual revenue differences			
2b Add current year end unbilled to actual revenue differences			
3a Significant prior period billing adjustments recorded in current year			
3b Significant current period billing adjustments recorded in other year(s)			
4 CT 2148 for prior period corrections			
5 Impacts of GA deferral			
6 Others as justified by distributor	\$ 37,576	Grimsby's Embedded Distributor rate class is invoiced at the final posted rate. The reconciling item	No Amount is immaterial
7			
8			
9			
10			
11			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 351,530
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 249,590
	Unresolved Difference	\$ 101,940
	Unresolved Difference as % of Expected GA Payments to IESO	0.7%

## 1.11 COMMODITY ACCOUNTS 1588 AND 1589

The balances in 1588 & 1589 were last disposed on a final basis for 2019 balances.

On February 21, 2019 the Board issued accounting guidance related to commodity pass through accounts 1588 and 1589. Grimsby Power confirms that it has implemented the guidance issued by the Board for the settlement of RPP commodity.

Grimsby Power confirms that the Global Adjustment charge is prorated into the RPP and non-RPP portions.

Grimsby Power requests the disposition of 1588 and 1589 on a final basis.

## 1.12 ESTABLISHMENT OF NEW DEFERRAL AND VARIANCE ACCOUNTS

Grimsby Power is not requesting the establishment of any new deferral and variance accounts.



1    **1.13 CERTIFICATION**

2    Grimsby Power has assessed the organization's processes and procedures and to the best  
3    of our knowledge the following statements regarding accounts 1588 RSVA Power and 1589  
4    RSVA GA balances are true:

- 5        - Grimsby Power has appropriately established a process to settle RPP claims to  
6        accurately allocate amounts to 1588 and 1589.
- 7        - Sufficient controls have been designed and implemented to provide reasonable  
8        assurance of the accuracy, consistency and completeness of the accounts  
9        balances. This includes regular management review and yearly third party auditor  
10       review of all regulatory account balances.
- 11       - The staff responsible for the disposition of the two accounts is sufficiently trained for  
12       the preparation and review of the account balances.

13

14

Remy Fernandes  
President and CEO  
Grimsby Power Incorporated

Mioara Domokos  
Director of Finance  
Grimsby Power Incorporated



Grimsby Power Inc.  
Filed: July 30, 2021  
EB-2021-0027  
Exhibit 9  
Tab 1  
Attachment 1

## **ATTACHMENT 1**

**ACCOUNTING ORDER FROM RATE ORDER, SEPTEMBER 22, 2016**

**SCHEDULE B**  
**RATE ORDER**  
**GRIMSBY POWER CORPORATION**  
**EB-2015-0072**  
**ACCOUNTING ORDER**  
**SEPTEMBER 22, 2016**

**Accounting Order  
Grimsby Power Incorporated  
EB-2015-0072**

**Account 1508 Other Regulatory Assets – Sub-Account Asset Condition Assessment  
Deferral Account**

Effective September 1, 2016, Grimsby Power shall establish this new deferral account to record the costs associated with a third party Asset Condition Assessment as agreed to in the Revised Settlement Proposal approved by the OEB.

Sample Journal Entry:

- 1) To record the costs incurred related to the agreed upon third party Asset Condition Assessment.

Debit - Account 1508, Other Regulatory Asset – SA Asset Condition Assessment	\$x,xxx
Credit - Account 2205, Accounts Payable	\$x,xxx

- 2) The balance in this deferral account shall be proposed for OEB's review and disposition at Grimsby Power Inc's next Cost of Service Filing; and
- 3) This account will accrue carrying charges based at the OEB prescribed interest rates.





Grimsby Power Inc.  
Filed: July 30, 2021  
EB-2021-0027  
Exhibit 9  
Tab 1  
Attachment 2

## **ATTACHMENT 2**

### **2022 DVA CONTINUITY SCHEDULE**

[illegible]



Ontario Energy Board

## 2021 Deferral/Variance Account Workform

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

2019													
Account Descriptions	Account Number	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Opening Principal Amounts as of Jan-1-20	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020
<b>Group 1 Accounts</b>													
LV Variance Account	1550		\$217,006	\$217,006	\$0			\$3,236	\$3,236	\$217,006	\$281,558	\$57,958	
Smart Metering Entity Charge Variance Account	1551		-\$13,616	-\$13,616	\$0			-\$427	-\$427	-\$13,616	-\$857	-\$11,402	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580		-\$47,447	-\$47,447	\$0			-\$421	-\$421	-\$47,447	-\$76,716	-\$11,828	
Variance WMS – Sub-account CBR Class A <sup>4</sup>	1580		\$0	\$0	\$0			\$0	\$0	\$0			
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580		-\$18,669	-\$18,669	\$0			-\$288	-\$288	-\$18,669	-\$4,117	-\$3,920	
RSVA - Retail Transmission Network Charge	1584		\$179,867	\$179,867	\$0			\$1,751	\$1,751	\$179,867	\$225,678	\$1,484	
RSVA - Retail Transmission Connection Charge	1586		\$100,589	\$100,589	\$0			\$1,874	\$1,874	\$100,589	\$33,938	\$50,041	
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588		\$377,420	\$377,420	\$0			\$7,379	\$7,379	\$377,420	-\$72,507	\$188,284	
RSVA - Global Adjustment <sup>4</sup>	1589		\$213,785	\$213,785	\$0			\$9,521	\$9,521	\$213,785	\$313,954	\$230,724	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595			\$0	\$0				\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595		\$0	\$0	\$0			\$0	\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595		\$0	\$0	\$0			-\$602	-\$602	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595		-\$4,134	-\$4,134	\$0			\$1,561	\$1,561	-\$4,134		-\$3,421	
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595		\$108,538	\$108,538	\$0			-\$124,598	-\$124,598	\$108,538	-\$35		
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595			\$0	\$0				\$0	\$0	\$1,126		
<i>Refer to the Filing Requirements for disposition eligibility.</i>													
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	\$1,113,339	\$1,113,339	\$0	\$0	\$0	-\$101,015	-\$101,015	\$1,113,339	\$702,023	\$497,920	\$0
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	\$899,553	\$899,553	\$0	\$0	\$0	-\$110,536	-\$110,536	\$899,553	\$388,069	\$267,197	\$0
<b>RSVA - Global Adjustment<sup>4</sup></b>	<b>1589</b>	\$0	\$213,785	\$213,785	\$0	\$0	\$0	\$9,521	\$9,521	\$213,785	\$313,954	\$230,724	\$0



Ontario Energy Board

## 2021 Deferral/Variance Account Workform

Grimsby Power Inc.

Filed: July 30, 2021

EB-2021-0027

Exhibit 9

Tab 1

Attachment 2

Page 3

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

		2020						2021				Projec		
Account Descriptions		Account Number	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	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)	
Group 1 Accounts														
LV Variance Account		1550	\$440,606	\$3,236	\$3,316	\$2,061		\$4,491	\$159,048	\$3,355	\$281,558	\$1,136	\$1,605	
Smart Metering Entity Charge Variance Account		1551	-\$3,072	-\$427	-\$73	-\$396		-\$104	-\$2,214	-\$61	-\$857	-\$43	-\$5	
RSVA - Wholesale Market Service Charge <sup>5</sup>		1580	-\$112,335	-\$421	-\$815	-\$513		-\$723	-\$35,620	-\$396	-\$76,716	-\$327	-\$437	
Variance WMS – Sub-account CBR Class A <sup>6</sup>		1580	\$0	\$0				\$0			\$0	\$0		
Variance WMS – Sub-account CBR Class B <sup>6</sup>		1580	-\$18,867	-\$288	-\$275	-\$148		-\$415	-\$14,750	-\$342	-\$4,117	-\$73	-\$23	
RSVA - Retail Transmission Network Charge		1584	\$404,061	\$1,751	\$3,056	\$48		\$4,759	\$178,382	\$4,148	\$225,679	\$611	\$1,286	
RSVA - Retail Transmission Connection Charge		1586	\$84,486	\$1,874	\$733	\$1,626		\$980	\$50,548	\$940	\$33,938	\$40	\$193	
RSVA - Power (excluding Global Adjustment) <sup>4</sup>		1588	\$116,629	\$7,379	\$1,430	\$5,470		\$3,340	\$189,136	\$5,473	-\$72,507	-\$2,134	-\$413	
RSVA - Global Adjustment <sup>4</sup>		1589	\$297,015	\$9,521	\$1,852	\$8,403		\$2,970	-\$16,938	-\$713	\$313,954	\$3,684	\$1,790	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>		1595	\$0	\$0				\$0			\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>		1595	\$0	\$0				\$0			\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>		1595	\$0	-\$602		-\$1,468		\$866		\$866	\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>		1595	-\$713	\$1,561	-\$12	\$1,512		\$37	-\$713	\$40	-\$0	-\$3		
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>		1595	\$108,502	-\$124,598	\$1,519			-\$123,080			\$108,502	-\$123,080	\$618	
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>		1595	\$1,126	\$0	\$11,773			\$11,773			\$1,126	\$11,773	\$6	
Refer to the Filing Requirements for disposition eligibility.														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			\$1,317,441	-\$101,015	\$22,504	\$16,594	\$0	-\$95,105	\$506,880	\$13,309	\$810,561	-\$108,414	\$4,620	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$1,020,426	-\$110,536	\$20,652	\$8,192	\$0	-\$98,075	\$523,819	\$14,022	\$496,607	-\$112,098	\$2,831	
RSVA - Global Adjustment 4		1589	\$297,015	\$9,521	\$1,852	\$8,403	\$0	\$2,970	-\$16,938	-\$713	\$313,954	\$3,684	\$1,790	

**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

Interest on Dec-31-20 Balances					2.1.7 RRR	
Account Descriptions	Account Number	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	Accounts To Dispose Yes/No	Variance RRR vs. 2020 Balance (Principal + Interest)
<b>Group 1 Accounts</b>						
LV Variance Account	1550		\$2,741	\$284,299.29		\$445,097
Smart Metering Entity Charge Variance Account	1551		-\$48	-\$905.02		-\$3,176
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580		-\$764	-\$77,479.60		-\$113,059
Variance WMS – Sub-account CBR Class A <sup>4</sup>	1580		\$0	\$0.00		\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580		-\$96	-\$4,213.04		-\$19,282
RSVA - Retail Transmission Network Charge	1584		\$1,897	\$227,576.18		\$408,820
RSVA - Retail Transmission Connection Charge	1586		\$234	\$34,171.86		\$85,467
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588		-\$2,547	-\$75,053.98	Yes	\$119,969
RSVA - Global Adjustment <sup>4</sup>	1589		\$5,473	\$319,427.14	Yes	\$299,986
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595		\$0	\$0.00	No	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595		\$0	\$0.00	No	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595		\$0	\$0.00	No	\$866
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595		-\$3	\$0.00	No	-\$675
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595		-\$122,461	\$0.00	No	-\$14,578
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595		\$11,780	\$0.00	No	\$12,900
<i>Refer to the Filing Requirements for disposition eligibility.</i>						
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$103,794	\$707,822.83		\$1,222,335
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$109,267	\$388,395.69		\$922,349
RSVA - Global Adjustment <sup>4</sup>	1589	\$0	\$5,473	\$319,427.14		\$299,986

## 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.

6 ▼

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

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(1) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	Closing Interest Amounts as of Dec-31-15
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$52,721				\$52,721	\$2,590	\$628			\$3,218
Pole Attachment Revenue Variance <sup>5</sup>	1508					\$0					\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other OCEB	1508					\$0	-\$871				-\$871
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508					\$0					\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$25,380	\$2,550			-\$22,830	-\$791	-\$299			-\$1,090
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$11,464	\$3,009			\$14,473	\$387	\$150			\$536
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
<b>Group 2 Sub-Total</b>		\$38,805	\$5,559	\$0	\$0	\$44,363	\$1,315	\$479	\$0	\$0	\$1,794
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592					\$0					\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	<b>\$11,578</b>	<b>-\$9,065</b>			<b>\$2,513</b>	<b>\$318</b>	<b>\$113</b>			<b>\$430</b>
<b>Total including Account 1568</b>		<b>\$50,383</b>	<b>-\$3,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,876</b>	<b>\$1,632</b>	<b>\$592</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,224</b>
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	\$22,133				\$22,133	\$1,298	\$264			\$1,562
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					\$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557										\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-\$89,218	\$89,218			-\$0					
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0					

# 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.

6 ▼

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

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(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
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$52,721		\$52,721		\$0	\$3,218	\$288	\$3,410	-\$97	\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other OCEB	1508	\$0				\$0	-\$871		-\$871		\$0
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$0	\$15,866			\$15,866	\$0	\$75			\$75
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	-\$22,830	\$4,362	-\$25,380		\$6,912	-\$1,090	-\$159	-\$1,182		-\$66
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$14,473	\$3,743	\$11,464		\$6,751	\$536	\$148	\$578		\$106
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
<b>Group 2 Sub-Total</b>		\$44,363	\$23,970	\$38,805	\$0	\$29,529	\$1,794	\$352	\$1,935	-\$97	\$115
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	\$2,513	\$22,395	\$24,834		\$73	\$430	\$184	\$497		\$117
<b>Total including Account 1568</b>		\$46,876	\$46,365	\$63,639	\$0	\$29,602	\$2,224	\$536	\$2,432	-\$97	\$231
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$22,133		\$22,133		\$0	\$1,562	\$121	\$1,643	-\$41	-\$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				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557					\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-\$0				-\$0					
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					

# 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.

6 ▼

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

		2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0				\$0	\$0				\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other OCEB	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$15,866	\$20,612			\$36,478	\$75	\$333			\$408
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$6,912	\$7,619			\$14,531	-\$66	\$124			\$57
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$6,751	\$1,719			\$8,470	\$106	\$91			\$197
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
<b>Group 2 Sub-Total</b>		\$29,529	\$29,950	\$0	\$0	\$59,479	\$115	\$548	\$0	\$0	\$662
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	\$73	\$63,675			\$63,748	\$117	\$706			\$823
<b>Total including Account 1568</b>		\$29,602	\$93,625	\$0	\$0	\$123,227	\$231	\$1,254	\$0	\$0	\$1,485
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	-\$0				-\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-\$0				-\$0					
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					



# 2021 Deferral/Variance Account Workform

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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.

6 ▼

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

		2018										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19
<b>Group 2 Accounts</b>												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0				\$0	\$0				\$0	\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0				\$0	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - Other OCEB	1508	\$0				\$0	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$36,478	\$17,729			\$54,207	\$408	\$879			\$1,287	\$54,207
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$0	\$40,000			\$40,000	\$0	\$182			\$182	\$40,000
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	\$0	-\$6,973			-\$6,973	\$0	-\$18			-\$18	-\$6,973
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$0				\$0	\$0				\$0	\$0
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$0				\$0	\$0				\$0	\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$14,531	\$8,873			\$23,404	\$57	\$380			\$437	\$23,404
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0	\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$8,470	\$1,745			\$10,215	\$197	\$174			\$371	\$10,215
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0
<b>Group 2 Sub-Total</b>		\$59,479	\$61,374	\$0	\$0	\$120,852	\$662	\$1,597	\$0	\$0	\$2,259	\$120,852
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$0				\$0	\$0				\$0	\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	\$63,748				\$63,748	\$823	\$1,189			\$2,011	\$63,748
<b>Total including Account 1568</b>		\$123,227	\$61,374	\$0	\$0	\$184,601	\$1,485	\$2,785	\$0	\$0	\$4,271	\$184,601
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0	\$0
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	-\$0				-\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0				\$0	\$0				\$0	\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557	\$0				\$0	\$0				\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	-\$0				-\$0						-\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0						\$0

## 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.

6 ▼

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

2019														
Account Descriptions	Account Number	Transactions Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Opening Principal Amounts as of Jan-1-20	Transactions Debit / (Credit) during 2020		
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508				\$0	\$0				\$0	\$0			
Pole Attachment Revenue Variance <sup>5</sup>	1508				\$0	\$0				\$0	\$0			
Retail Service Charge Incremental Revenue <sup>6</sup>	1508				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Other OCEB	1508				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$18,560			\$72,767	\$1,287	\$1,433			\$2,720	\$72,767	\$18,637		
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$5,000			\$45,000	\$182	\$1,001			\$1,183	\$45,000			
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	-\$77,651			-\$84,624	-\$18	-\$940			-\$958	-\$84,624	-\$81,712		
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508				\$0	\$0				\$0	\$0	\$732		
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508				\$0	\$0				\$0	\$0	\$79,133		
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$5,747			\$29,150	\$437	\$613			\$1,050	\$29,150	-\$5,532		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522				\$0	\$0				\$0	\$0			
Misc. Deferred Debits	1525				\$0	\$0				\$0	\$0			
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$1,684			\$11,899	\$371	\$247			\$618	\$11,899	\$1,716		
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		-\$46,661	\$0	\$0	\$74,192	\$2,259	\$2,353	\$0	\$0	\$4,612	\$74,192	\$12,974		
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				\$0	\$0				\$0	\$0			
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-\$92,876			-\$92,876	\$0	-\$1,773			-\$1,773	-\$92,876	-\$72,329		
LRAM Variance Account <sup>4</sup>	1568	\$3,206			\$66,955	\$2,011	\$1,722			\$3,733	\$66,955	\$59,404		
Total including Account 1568		-\$136,330	\$0	\$0	\$48,271	\$4,271	\$2,302	\$0	\$0	\$6,573	\$48,271	\$49		
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522				\$0	\$0				\$0	\$0			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522				\$0	\$0				\$0	\$0			
Renewable Generation Connection Capital Deferral Account	1531				\$0	\$0				\$0	\$0			
Renewable Generation Connection OM&A Deferral Account	1532				\$0	-\$0				-\$0	\$0			
Renewable Generation Connection Funding Adder Deferral Account	1533				\$0	\$0				\$0	\$0			
Smart Grid Capital Deferral Account	1534				\$0	\$0				\$0	\$0			
Smart Grid OM&A Deferral Account	1535				\$0	\$0				\$0	\$0			
Smart Grid Funding Adder Deferral Account	1536				\$0	\$0				\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555				\$0	\$0				\$0	\$0			
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557				\$0	\$0				\$0	\$0			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575				-\$0						-\$0			
Accounting Changes Under CGAAP Balance + Return Component	1576				\$0						\$0			

# 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.

6 ▼

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

2020										2021		
Account Descriptions	Account Number	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	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
Pole Attachment Revenue Variance <sup>5</sup>	1508			\$0	\$0				\$0			\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508			\$0	\$0				\$0			\$0
Other Regulatory Assets - Sub-Account - Other OCEB	1508			\$0	\$0				\$0			\$0
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508			\$91,404	\$2,720	\$1,100			\$3,820			\$91,404
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508			\$45,000	\$1,183	\$617			\$1,800			\$45,000
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508			-\$166,336	-\$958	-\$1,510			-\$2,468			-\$166,336
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508			\$732	\$0				\$0			\$732
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508			\$79,133	\$0	\$330			\$330			\$79,133
Retail Cost Variance Account - Retail <sup>6</sup>	1518			\$23,619	\$1,050	\$387			\$1,437			\$23,619
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522			\$0	\$0				\$0			\$0
Misc. Deferred Debits	1525			\$0	\$0				\$0			\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548			\$13,614	\$618	\$170			\$788			\$13,614
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	\$87,166	\$4,612	\$1,094	\$0	\$0	\$5,706	\$0	\$0	\$87,166
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		-\$0	-\$0	\$0				\$0			-\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592			-\$165,205	-\$1,773	-\$1,273			-\$3,046			-\$165,205
LRAM Variance Account <sup>4</sup>	1568		-\$26,676	\$99,683	\$3,733	\$694		\$1,391	\$5,818			\$99,683
Total including Account 1568		\$0	-\$26,676	\$21,644	\$6,573	\$515	\$0	\$1,391	\$8,478	\$0	\$0	\$21,644
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522			\$0	\$0				\$0			\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522			\$0	\$0				\$0			\$0
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0				\$0			\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0	-\$0				-\$0			\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0				\$0			\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0				\$0			\$0
Smart Grid OM&A Deferral Account	1535			\$0	\$0				\$0			\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0				\$0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555			\$0	\$0				\$0			\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557			\$0	\$0				\$0			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			-\$0								-\$0
Accounting Changes Under CGAAP Balance + Return Component	1576			\$0								\$0

# 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.

6 ▼

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

			Projected Interest on Dec-31-20 Balances				
Account Descriptions	Account Number	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	Accounts to Dispose Yes/No
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$0	\$0.00	
Pole Attachment Revenue Variance <sup>5</sup>	1508	\$0			\$0	\$0.00	
Retail Service Charge Incremental Revenue <sup>6</sup>	1508	\$0			\$0	\$0.00	
Other Regulatory Assets - Sub-Account - Other OCEB	1508	\$0			\$0	\$0.00	No
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$3,820	\$521		\$4,341	\$95,745.29	Yes
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$1,800	\$257		\$2,056	\$47,056.07	Yes
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	-\$2,468	-\$948		-\$3,416	-\$169,752.00	Yes
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$0			\$0	\$732.04	Yes
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$330	\$4		\$334	\$79,466.79	Yes
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$1,437	\$448		\$1,885	\$25,503.56	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0			\$0	\$0.00	
Misc. Deferred Debits	1525	\$0			\$0	\$0.00	
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$788	\$78		\$866	\$14,479.75	
Extra-Ordinary Event Costs	1572	\$0			\$0	\$0.00	
Deferred Rate Impact Amounts	1574	\$0			\$0	\$0.00	
RSVA - One-time	1582	\$0			\$0	\$0.00	
Other Deferred Credits	2425	\$0			\$0	\$0.00	
Group 2 Sub-Total		\$5,706	\$360	\$0	\$6,065	\$93,231.50	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0			\$0	-\$0.01	
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-\$3,046	-\$942		-\$3,988	-\$169,192.64	
LRAM Variance Account <sup>4</sup>	1568	\$5,818	\$494		\$6,312	\$105,994.72	
Total including Account 1568		\$8,478	-\$89	\$0	\$8,390	\$30,033.57	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0			\$0	\$0.00	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0			\$0	\$0.00	
Renewable Generation Connection Capital Deferral Account	1531	\$0			\$0	\$0.00	
Renewable Generation Connection OM&A Deferral Account	1532	-\$0			-\$0	\$0.00	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0			\$0	\$0.00	
Smart Grid Capital Deferral Account	1534	\$0			\$0	\$0.00	
Smart Grid OM&A Deferral Account	1535	\$0			\$0	\$0.00	
Smart Grid Funding Adder Deferral Account	1536	\$0			\$0	\$0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0			\$0	\$0.00	No
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557	\$0			\$0	\$0.00	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0.00	No
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0.00	No

## 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.

6 ▼

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

		2.1.7 RRR	
Account Descriptions	Account Number	As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)
<b>Group 2 Accounts</b>			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		-\$0
Pole Attachment Revenue Variance <sup>5</sup>	1508		\$0
Retail Service Charge Incremental Revenue <sup>6</sup>	1508		\$0
Other Regulatory Assets - Sub-Account - Other OCEB	1508		-\$0
Other Regulatory Assets - Sub-Account - Other OEB Cost Assessment	1508	\$95,224	\$0
Other Regulatory Assets - Sub-Account - Other Asset Condition Assessment	1508	\$46,800	\$0
Other Regulatory Assets - Sub-Account - Other Pole Attachment Revenue	1508	-\$168,804	\$0
Other Regulatory Assets - Sub-Account - Other COVID-19 Lost Revenue 1509	1508	\$732	\$0
Other Regulatory Assets - Sub-Account - Other COVID-Other 1509	1508	\$79,463	\$0
Retail Cost Variance Account - Retail <sup>6</sup>	1518	\$25,055	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		\$0
Misc. Deferred Debits	1525		\$0
Retail Cost Variance Account - STR <sup>6</sup>	1548	\$14,402	\$0
Extra-Ordinary Event Costs	1572		\$0
Deferred Rate Impact Amounts	1574		\$0
RSVA - One-time	1582		\$0
Other Deferred Credits	2425		\$0
<b>Group 2 Sub-Total</b>		\$92,872	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-\$168,251	\$0
<b>LRAM Variance Account<sup>4</sup></b>	<b>1568</b>	\$130,786	\$25,285
<b>Total including Account 1568</b>		\$55,407.13	\$25,285
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522		\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522		\$0
Renewable Generation Connection Capital Deferral Account	1531		\$0
Renewable Generation Connection OM&A Deferral Account	1532		\$0
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0
Smart Grid Capital Deferral Account	1534		\$0
Smart Grid OM&A Deferral Account	1535		\$0
Smart Grid Funding Adder Deferral Account	1536		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555		\$0
Meter Cost Deferral Account (MIST Meters) <sup>3</sup>	1557		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		\$0
Accounting Changes Under CGAAP Balance + Return Component	1576		\$0



Grimsby Power Inc.  
Filed: July 30, 2021  
EB-2021-0027  
Exhibit 9  
Tab 1  
Attachment 3

## **ATTACHMENT 3**

### **GA ANALYSIS WORKFORM**



Ontario Energy Board

# GA Analysis Workform for 2022 Rate Applications

Version 1.0

Input cells  
 Drop down cells

Utility Name GRIMSBY POWER INCORPORATED

## Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

- a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.  
 b) If the account balances were last approved on an interim basis, and  
 i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis. OR  
 ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

Year Selected

2019

(e.g. If the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019)

### Instructions:

- Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.  
 For example:
  - Scenario a - If 2019 balances were last approved on a final basis - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bi - If 2019 balances were last approved on an interim basis and there are no changes to 2019 balances - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bii - If 2019 balances were last approved on an interim basis, there are changes to 2019 balances, and 2018 balances were last approved for disposition - Select 2018 and GA Analysis Workforms for 2019 and 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Complete the GA Analysis Workform for each year generated.
- Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items and principal adjustments

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
2020	\$ 249,590	\$ 313,954	\$ 37,576	\$ 351,530	\$ 101,940	\$ 13,801,834	0.7%
<b>Cumulative Balance</b>	<b>\$ 249,590</b>	<b>\$ 313,954</b>	<b>\$ 37,576</b>	<b>\$ 351,530</b>	<b>\$ 101,940</b>	<b>\$ 13,801,834</b>	<b>N/A</b>

### Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2020	-0.4%

## GA Analysis Workform

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

Year		2020		
Total Metered excluding WMB <sup>1</sup>	C = A+B	243,722,949	kWh	100%
RPP	D = A-E	120,684,585	kWh	49.5%
Non-RPP	B = D+E	123,037,964	kWh	50.5%
Non-RPP Class A	D	8,292,280	kWh	2.2%
Non-RPP Class B <sup>2</sup>	E	117,765,679	kWh	48.3%

<sup>1</sup>Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

2nd Estimate

Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020.

For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral.

Yes

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

No

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	2020								
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 Price Variance (\$)
	F	G	H	I = F+G-H	J	K = I*J	L	M = L-I	N=M-K
January	10,340,656	5,386,710	5,815,108	10,789,655	0.09993	\$ 1,078,150	0.10232	\$ 1,103,938	\$ 25,788
February	9,486,818	5,815,108	5,189,388	8,791,648	0.11436	\$ 1,006,296	0.11331	\$ 986,114	\$ 20,143
March	9,363,530	5,139,338	4,987,819	9,212,007	0.11212	\$ 1,032,850	0.11942	\$ 1,100,098	\$ 67,248
April	8,631,763	4,987,819	4,269,872	7,928,819	0.11500	\$ 911,584	0.11500	\$ 911,584	\$ -
May	9,248,422	4,269,872	4,370,553	9,328,102	0.11500	\$ 1,072,502	0.11500	\$ 1,072,502	\$ -
June	10,601,553	4,370,553	5,021,907	11,453,307	0.11500	\$ 1,317,130	0.11500	\$ 1,317,130	\$ -
July	13,522,470	5,021,907	5,540,941	14,041,504	0.09493	\$ 1,332,960	0.09592	\$ 1,380,390	\$ 47,430
August	12,448,536	5,540,941	4,707,210	11,814,785	0.10622	\$ 1,233,724	0.10348	\$ 1,201,869	\$ 31,855
September	10,331,281	4,707,210	4,858,612	10,482,662	0.12792	\$ 1,340,842	0.12176	\$ 1,276,389	\$ 64,453
October	9,579,807	4,858,612	4,815,268	9,533,462	0.13286	\$ 1,264,709	0.12806	\$ 1,220,855	\$ 43,854
November	8,642,414	4,815,268	5,048,682	8,875,829	0.11400	\$ 1,013,490	0.11775	\$ 1,038,916	\$ 25,246
December	10,043,615	5,048,682	6,106,045	11,190,679	0.10031	\$ 1,113,539	0.10558	\$ 1,172,041	\$ 58,502
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	122,468,235	59,865,615	69,794,390	123,147,878		\$ 13,716,967		\$ 13,801,834	\$ 84,867

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh (excludes April to June 2020)	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=R-P		
65,579,432	94,441,342	1,536,096	0.10710	\$ 164,723

\*Equal to (AGEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

\*\*Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

Total Expected GA Variance | \$ 249,589

Calculated Loss Factor 1.0457  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0457  
Difference 0.0000

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

b) Please provide an explanation in the text box 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)	\$ 313,954		Principal Adjustment on DVA Continuity Schedule If "no", please provide an explanation
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
Remove prior year end unbilled to actual revenue differences			
Add current year end unbilled to actual revenue differences			
Significant prior period billing adjustments recorded in current year			
Significant current period billing adjustments recorded in other years(s)			
CT 2148 for prior period corrections			
Impacts of GA deferral			
Others as justified by distributor	\$ 37,678	Grimsby's Embedded Distributor rate class is invoiced at the final costed rate. The reconciling item represents	No Amount is immaterial

Note 6 **Adjusted Net Change in Principal Balance in the GL**  
Net Change in Expected GA Balance in the Year Per Analysis \$ 351,530  
Unresolved Difference \$ 249,590  
Unresolved Difference as % of Expected GA Payments to IESO \$ 101,940  
0.7%





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## Account 1588 Reasonability

Note 7 Account 1588 Reasonability Test

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions <sup>1</sup>	Principal Adjustments <sup>1</sup>	Total Activity in Calendar Year		
2020	- 72,507	-	72,507	16,901,949	-0.4%
Cumulative	- 72,507	-	72,507	16,901,949	-0.4%

### Notes

- 1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected 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) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

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# GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	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?
1			
2			
3			
4			
5			
6			
7			
8			
Total		-	
Total principal adjustments included in last approved balance			
Difference		-	

Note 9 **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. 2020 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

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

Year	Account 1588 - RSVA Power		
	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual RPP volumes	
	2	CT 1142/142 true-up based on actuals	
	3	Unbilled to actual revenue differences	
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	