Instruction Sheet

Summary of Changes from the Prior Year
Criteria for Disposition Eligibility The criteria for disposition eligibility has been revised to the following: Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the expiry of the rate rider). For example: • January 1 rate year – If 2018 rate riders end on December 31, 2018, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2020 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2022 rate year. • May 1 rate year – If 2018 rate riders end on April 30, 2019, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2021 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2023 rate year. Note that applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts on a final basis, only once, for each vintage Sub-account.

Account 1595 Workform Instructions

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

In the Information Sheet,

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

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

a. In each worksheet generated for 2014 and prior years, indicate the year for which the worksheet relates to in cell C11. For example, enter 2010 and 2012 for the example above.

b. Note that for DVA Continuity Schedule purposes, a separate schedule with amounts broken down by each vintage year 2014 and prior is to be provided, with the total reconciling to the amount in row for 1595 (2014 and pre-2014). The amounts in the 1595 worksheets for 2014 and pre-2014 years are expected to agree to the amounts on the separate schedule for 2014 and pre-2014 1595 vintage years provided to support the 1595 (2014 and pre-2014) balance in the DVA Continuity Schedule.

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1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name Algoma Power Inc.

Utility name must be selected

	Eligible for disposition?
2015 and pre-2015	No
2016	No
2017	No
2018	Yes
2019	No
2020	No

Note that vintage years 2019 and 2020 are not eligible for disposition in the current rate year application.

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1595 Analysis Workform

Step 1

Year in which this worksheet relates to **2018**

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		$634,696	$10,869	$645,565	$694,140	-$48,575	$3,035	**-$45,539**	**-7.5%**
Account 1589 - Global Adjustment		-$1,109,656	-$13,009	-$1,122,665	-$1,216,236	$93,571	-$4,991	**$88,580**	**-8.3%**
Total Group 1 and Group 2 Balances		-$474,959	-$2,140	-$477,100	-$522,096	$44,996	-$1,955	$43,041	**-9.4%**
							Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any:		
							Total Balances:	$43,041	
							Total residual balance per continuity schedule:	$43,041	
							Difference (any variance should be explained):	**$0**	

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