

**EXHIBIT 9 - DEFERRAL AND VARIANCE
ACCOUNTS
2025 Cost of Service**

Atikokan Hydro Inc.
EB-2024-0008

Table of Contents

2.9	Deferral and Variance Accounts: OVERVIEW	2
2.9.1	Disposition of Deferral and Variance Accounts	7
2.9.1.1	Disposition of Accounts 1588 and 1589	11
2.9.1.2	Disposition of Account 1580, Sub-account CBR Class B Variance	12
2.9.1.3	Disposition of Account 1595	13
2.9.1.4	Disposition of Retail Service Charges Related Accounts	14
2.9.1.5	Disposition of Account 1592, Sub-account CCA Changes	15
2.9.1.6	Disposition of Account 1509 Impacts Arising from COVID-19 Emergency.....	16
2.9.1.7	Disposition of Account 1508, Sub-account Pole Attachment Revenue Variance	16
2.9.1.8	Disposition of Distributor-Specific Accounts.....	17
2.9.2	Establishment of New Deferral and Variance Accounts	18
2.9.3	Lost Revenue Adjustment Mechanism Variance Account	18
Appendix A	: 2025 DVA Continuity Schedule	19
Appendix B	: GA Analysis Workform	58

2.9 Deferral and Variance Accounts: OVERVIEW

The information contained in this exhibit includes the status and description of Atikokan's deferral and variance accounts (DVAs) and the request for disposition of Group 1 including Global Adjustment, Group 2 Deferral Variance account balances as of December 31, 2023, with proposed and forecasted interest through to April 30, 2025.

Atikokan requests disposition of \$(255,720); the sum of Group 1 including Global Adjustment and Group 2 accounts.

Table 9-1: Disposition Summary

Disposition Account	Requested Disposition
Group 1 excluding Global Adjustment	(78,095)
Group 1 Global Adjustment	41,018
Group 2	(218,642)
Total	\$ (255,720)

Atikokan completed the Continuity Deferral and Variance Account Continuity Schedule Workform – Version 1.0 and has filed it in a live Excel format in conjunction with the application. A copy of the completed DVA Continuity Schedule is found in Appendix A.

Atikokan is not requesting any new accounts or sub-accounts in this application.

All outstanding deferral and variance accounts and sub-account balances as of December 31, 2023, are listed in this exhibit. There has been no deviation from the Accounting Procedures Handbook (APH).

Atikokan has not made any adjustments to balances previously approved by the OEB on a final basis.

Per the filing requirements, Atikokan has provided a summary of all active DVAs.

Table 9-2: Summary Table of Active Deferral Accounts with Balances

Account Description ⁴	Account Number	Principal Balance	Carrying Charges	Total Balance	Proposed Disposition	Disposition Proposal	Account Continue / Discontinue
GROUP 1 Accounts							
LV Variance Account	1550	-	-	-	N/A	-	-
Smart Metering Entity Charge Variance Account	1551	(7,471)	-	(7,471)	Yes	(3,273)	Continue
RSVA - Wholesale Market Service Charge ⁵	1580	23,814	4,066	27,880	Yes	(39,859)	Continue
Variance WMS – Sub-account CBR Class A ⁵	1580	-	-	-	No	-	Continue
Variance WMS – Sub-account CBR Class B ⁵	1580	(499)	(442)	(941)	Yes	2,700	Continue
RSVA - Retail Transmission Network Charge	1584	71,152	5,590	76,742	Yes	31,583	Continue
RSVA - Retail Transmission Connection Charge	1586	29,791	2,089	31,880	Yes	13,841	Continue
RSVA - Power ⁴	1588	(106,078)	(7,695)	(113,773)	Yes	(53,220)	Continue
RSVA - Global Adjustment ⁴	1589	18,755	346	19,101	Yes	41,018	Continue
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	-	-	-	No	-	Discontinue
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(23,932)	(4,241)	(28,173)	Yes	(29,867)	Discontinue (after disposition)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(7,876)	4,459	(3,417)	No	-	Continue
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	277	(11)	266	No	-	Continue
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	78,984	(19,489)	59,495	No	-	Continue
Total of Group 1 Accounts including GA		76,916	(15,327)	61,589		(37,077)	
GROUP 2 Accounts							
Other Regulatory - Sub Account Pole Attachment	1508	(165,789)	(20,115)	(185,904)	Yes	(185,904)	Discontinue ¹
Retail Cost Variance Account - Retail	1518	(17,593)	(2,576)	(20,169)	Yes	(20,169)	Discontinue
Retail Cost Variance Account - Retail	1548	9,457	1,460	10,917	Yes	10,917	Discontinue
PLS and Tax Variance - Sub Account Tax Changes	1592	(21,758)	(1,729)	(23,487)	Yes	(23,487)	Continue
Total of Group 2 Accounts		(195,683)	(22,960)	(218,643)		(218,643)	
TOTAL		-118,767	-38,287	-157,054		-255,720	

The following table identifies account balances not proposed for disposition and an explanation.

Table 9-3: Accounts not Proposed for Disposition

Account Description	Account Number	Closing Principal Balance as at December 31, 2023 Adjusted for Dispositions during 2024	Explanation
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	-	Final disposition occurred, account no longer required. Cleared in EB-2022-0015.
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(7,876)	Not eligible for disposition.
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	277	Not eligible for disposition.
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	78,984	Not eligible for disposition.

Table 9-4: Group 2 Accounts Proposed to be Discontinued

Account Description ⁴	Account Number	Principal Balance	Carrying Charges	Total Balance	Proposed Disposition	Disposition Proposal	Account Continue / Discontinue
GROUP 1 Accounts							
LV Variance Account	1550	-	-	-	N/A	-	-
Smart Metering Entity Charge Variance Account	1551	(7,471)		(7,471)	Yes	(7,471)	Continue
RSVA - Wholesale Market Service Charge ⁵	1580	23,814	4,066	27,880	Yes	27,880	Continue
Variance WMS – Sub-account CBR Class A ⁵	1580	-	-	-	No	-	Continue
Variance WMS – Sub-account CBR Class B ⁵	1580	(499)	(442)	(941)	Yes	(941)	Continue
RSVA - Retail Transmission Network Charge	1584	71,152	5,590	76,742	Yes	76,742	Continue
RSVA - Retail Transmission Connection Charge	1586	29,791	2,089	31,880	Yes	31,880	Continue
RSVA - Power ⁴	1588	(106,078)	(7,695)	(113,773)	Yes	(113,773)	Continue
RSVA - Global Adjustment ⁴	1589	18,755	346	19,101	Yes	19,101	Continue
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	-	-	-	No	-	Discontinue
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(23,932)	(4,241)	(28,173)	Yes	(28,173)	Discontinue (after disposition)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(7,876)	4,459	(3,417)	No	(3,417)	Continue
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	277	(11)	266	No	266	Continue
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	78,984	(19,489)	59,495	No	59,495	Continue
Total of Group 1 Accounts including GA		76,916	(15,327)	61,589		61,589	
GROUP 2 Accounts							
Other Regulatory - Sub Account Pole Attachment	1508	(165,789)	(20,115)	(185,904)	Yes	(185,904)	Discontinue ¹
Retail Cost Variance Account - Retail	1518	(17,593)	(2,576)	(20,169)	Yes	(20,169)	Discontinue
Retail Cost Variance Account - Retail	1548	9,457	1,460	10,917	Yes	10,917	Discontinue
PILS and Tax Variance - Sub Account Tax Changes	1592	(21,758)	(1,729)	(23,487)	Yes	(23,487)	Continue
Total of Group 2 Accounts		(195,683)	(22,960)	(218,643)		(218,643)	
TOTAL		-118,767	-38,287	-157,054		-157,054	

Account 1508 – Pole Attachment Revenue Variance

In accordance with the OEB's accounting guidance and reports for Wireline Pole Attachment Charges, excess pole attachment revenue is recorded in a variance account with the closing balance refunded to ratepayers in the distributors next cost of service-based rate application. Atikokan proposes to discontinue use of the DVA 1508 for pole attachment revenue (incremental) May 1, 2025; the proposed effective date of this application; EB-2024-0008.

Account 1518 – Retail Cost Variance Account- Retail

In accordance with the OEB's report on energy retail service charges, RCVAs are expected to be discontinued after rebasing once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance. Atikokan proposes to discontinue use of DVA 1518 effective May 1, 2025; the assumed effective date of its new rates per this application; EB-2024-0008.

1
2
3
4
5
6
7
8
9
10
11
12
13
14

Account 1548 – Retail Cost Variance Account – STR

In accordance with the OEB’s report on energy retail service charges, RCVAs are expected to be discontinued after rebasing once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance. Atikokan proposes to discontinue use of DVA 1518 effective May 1, 2025; the assumed effective date of its new rates per this application; EB-2024-0008.

Filing requirements require explanations if the account balances in the continuity schedule differ from the account balances in the RRR trial balances. The following table 9-4 shows applicable variances followed by explanations thereafter the table. The table is consistent with the table on tab Appendix A of the DVA Continuity Schedule.

Table 9-5: Continuity Schedule Claim vs RRR Balance Variances

Account Descriptions	Account Number	Variance RRR vs 2023 Balance (Principal + Interest)
Group 1 Accounts		
Variance WMS – Sub-account CBR Class B	1580	\$ (0.08)
RSVA - Retail Transmission Network Charge	1584	\$ 0.45
RSVA - Retail Transmission Connection Charge	1586	\$ (0.38)
RSVA - Power (excluding Global Adjustment)	1588	\$ 1.00
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$ 0.06
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$ 1.00
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	\$ 0.01
Group 2 Accounts		
Pole Attachment Revenue Variance	1508	\$ 29,006.00

Account 1580 – Variance WMS – Sub account CBR Class B, Variance \$(0.08)

An immaterial variance between continuity inputs and RRR balances due to rounding differences.

Account 1586 - RSVA – Retail Transmission Network Charge, Variance \$0.45

An immaterial variance between continuity inputs and RRR balances due to rounding differences.

Account 1586 - RSVA – Retail Transmission Connection Charge, Variance \$(0.38)

An immaterial variance between continuity inputs and RRR balances due to rounding differences.

Account 1588 - RSVA – Power (excluding Global Adjustment), Variance \$1

An immaterial variance between continuity inputs and RRR balances due to rounding differences.

Account 1595 Disposition and Recovery/Refund of Regulatory Balances (2020), Variance \$1

An immaterial variance between continuity inputs and RRR balances due to rounding differences.

Account 1595 Disposition and Recovery/Refund of Regulatory Balances (2021), Variance \$0.01

An immaterial variance between continuity inputs and RRR balances due to rounding differences.

Account 1508 Other Regulatory – Sub Account Pole Attachment, Variance \$(29,006)

Atikokan's disposition proposal has been forecasted to include the 2024 incremental pole attachment revenue for full disposition and closure of the sub account; whereas the continuity scheduled shows RRR balances as of December 31, 2023. Therefore, the variance is expected to occur.

The OEB prescribed interest rates posted quarterly are used to calculate the carrying charges for regulatory deferral and variance accounts. Interest is accordingly applied monthly on the opening principal balance as described in the APH. The most recent prescribed interest rate of 5.20% for quarter 3 of 2024 was assumed for future forecasted interest. This is consistent with the filing guidelines. The table below shows the interest rates from 2018 to quarter 3 of 2024 posted on the OEB's website.

Table 9-6 : OEB Prescribed Interest Rates

OEB Prescribed Interest Rates								
	Year	2018	2019	2020	2021	2022	2023	2024
Quarter	Q1	1.50%	2.45%	2.18%	0.57%	0.57%	4.73%	5.49%
	Q2	1.89%	2.18%	2.18%	0.57%	1.20%	4.98%	5.49%
	Q3	1.89%	2.18%	0.57%	0.57%	2.20%	4.98%	5.20%
	Q4	2.17%	2.18%	0.57%	0.57%	3.87%	5.49%	

2.9.1 Disposition of Deferral and Variance Accounts

Atikokan is proposing to dispose of DVA balances using the standard approved allocators calculated using the DVA Continuity Schedule. No deviations from the standard allocators from the DVA Schedule have been made.

Rate riders are being requested to be disposed of over the default disposition period of 12 months except for the rate rider for disposition of Group 2 Deferral / Variance accounts. Atikokan is proposing a 24-month disposition period. The group 2 credit balance was accumulated over the previous 5 years. It would not be prudent for neither the customer nor LDC to dispose of the rate rider over 12 months. The volatility of a 12-month disposition does not seem justifiable, fair or reasonable. Whereas the first year the customer would have a larger credit reducing their bill impacts, the following year without the rate rider it would be a significant swing and likely have over a 10% bill impact to the residential customer class.

The following tables show the proposed rate riders.

Table 9-7 : Group 1 DVA Rate Rider (Excluding GA)

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

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	8,776,264	-\$ 26,121	- 0.0036
GENERAL SERVICE < 50 KW	kWh	4,495,158	-\$ 12,611	- 0.0028
GENERAL SERVICE > 50 KW	kW	46,637	-\$ 41,207	- 0.8836
STREET LIGHTING	kW	1,058	-\$ 857	- 0.8098
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			-\$ 80,796	

3

Table 9-8 : Group 1 DVA CBR Class B Rate Rider

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
RESIDENTIAL	kWh	8,776,264	\$ 1,220	0.0001
GENERAL SERVICE < 50 KW	kWh	4,495,158	\$ 625	0.0001
GENERAL SERVICE > 50 KW	kW	14,691	\$ 808	0.0550
STREET LIGHTING	kW	1,058	\$ 47	0.0448
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 2,700	

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

5

1

Table 9-9 : Global Adjustment Rate Rider

Rate Rider Calculation for RSVA 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	141,244	\$ 913	0.0065
GENERAL SERVICE < 50 KW	kWh	42,489	\$ 275	0.0065
GENERAL SERVICE > 50 KW	kWh	5,817,692	\$ 37,625	0.0065
STREET LIGHTING	kWh	341,006	\$ 2,205	0.0065
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
Total			\$ 41,018	

2

3

Table 9-10: Group 2 DVA Rate Rider

Rate Rider Calculation for Group 2 Accounts

Please indicate the Rate Rider Recovery Period (in months)

24

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	1,365	-\$ 119,004	-\$ 3.63
GENERAL SERVICE < 50 KW	kWh	4,495,158	-\$ 36,286	-\$ 0.0040
GENERAL SERVICE > 50 KW	kW	46,637	-\$ 48,366	-\$ 0.5185
STREET LIGHTING	kW	1,058	-\$ 14,987	-\$ 7.0828
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
Total			-\$ 218,642	

4

Group 2 balances include variance accounts for the following

- Pole Attachment Revenue (1508)
- Retail Cost Variance Account – Retail (1518)
- Retail Cost Variance Account – STR (1548)
- PILS and Tax Variance for 2006 and Subsequent Years (1592)

Per the filing requirements, group 2 accounts that are material should provide an explanation of the account balance and relevant accounting orders. Account 1508 for Pole Attachment Revenue will be explained below, the other variances included in the total group 2 balance are less than the materiality threshold of \$50,000.

The 1508 group 2 balance for pole attachments is the result of incremental revenue by year since September 1, 2018 per OEB File EB-2015-0304 and letter dated March 22, 2018. Atikokan included actual incremental revenue up to December 31, 2023, plus the forecasted 2024 incremental pole attachment revenue using the OEB approved 2024 wireline attachment rate. Atikokan's pole attachment rates in its prior COS application, EB-2016-0056, were set at \$22.35 per pole per year.

Table 9-11: Attachment Rate Per Pole Per Year

Date of Wireline Attachment Rate Change	Attachment Rate Per Year \$
September 1, 2018	28.09
January 1, 2019	43.63
January 1, 2020	44.50
January 1, 2021	44.50
January 1, 2022	34.76
January 1, 2023	36.05
January 1, 2024	37.78

Table 9-12: Incremental Pole Attachment Revenue Per Year Calculation

Year	2017 COS Rate \$	OEB Approved Rate During Year \$	Incremental Change	Number of Attachments	Incremental Revenue
2018	22.35	28.09	-5.74	1459	- 2,796
2019	22.35	43.63	-21.28	1459	- 31,047
2020	22.35	44.50	-22.15	1459	- 32,317
2021	22.35	44.50	-22.15	1459	- 32,317
2022	22.35	34.76	-12.41	1462	- 18,210
2023	22.35	36.05	-13.70	1462	- 20,096
2024	22.35	37.78	-15.43	1639	- 29,006
					<u>-\$ 165,789</u>

2.9.1.1 Disposition of Accounts 1588 and 1589

Atikokan confirms its settlement process is aligned with the OEB's issued February 21, 2019 accounting guidance. The transactions recorded in both 1588 and 1589 were accounted for with this guidance. Atikokan does not note any systematic issues.

Atikokan disposed of its 2022 balances of 1588 and 1589 on a final basis in the prior rate proceeding: EB-2023-0006. Atikokan requested a one-year disposition period except for Global Adjustment 1589. A two-year period was approved for the GA balances to mitigate bill impacts exceeding 10%.

For this proceeding, Atikokan Hydro is seeking disposition of balances of its 1588 and 1589 accounts of December 31, 2023.

GA Analysis Workform

Per the filing requirements, Atikokan Hydro has populated and filed the GA Analysis Workform in live Excel form for each year that has not previously been approved by the OEB for disposition.

1 Respectively, the GA Workform has been filed for 2023. See Appendix B for a copy of the
2 completed GA Workform.

3
4 In review of the actual 2023 general ledger balances to the expected balances, the unresolved
5 difference is -0.9%. This difference is less than 1% and thereby does not warrant further analysis
6 as per the filing guidelines.

7
8 Part of the GA workform included an Account 1588 tab to complete a 1588 reasonability test of
9 the balance. Typically, large balances are not expected for Account 1588 as it should only hold
10 the variance between commodity costs based on actual line losses and commodity revenues
11 calculated based on approved line losses. The Account 1588 Reasonability Test included in the
12 Workform compares the annual Account 1588 variance to the Cost of Power purchased in that
13 respective year. Any annual Account 1588 variance greater than +/- 1% of that year's cost of
14 power purchased must be explained. For the year 2023, the 1588 variance was 2.4% of account
15 4705, cost of power. This is a result of line losses. Atikokan notes the calculated actual annual
16 line loss has been less than the line loss charged to customers as per the Board Approved line
17 loss factor of 1.0945%.

18 19 2.9.1.2 Disposition of Account 1580, Sub-account CBR Class B Variance 20

21 Atikokan Hydro had two Class A customers during the entire period where account 1580, sub
22 account CBR Class B balance accumulated. There were no customers that transitioned between
23 Class A and B during that period. The proposed rate rider for CBR Class B is proposed for the
24 default recovery period of one year and applicable to class B customers only.

25

1
2

1580, Sub-account CBR Class B

3
4
5
6
7
8
9
10
11
12

Atikokan is seeking to dispose of 1595 Regulatory Balances (2020) for a claim of principal and interest of \$(29,867). Other 1595 DVA balances are not eligible. Distributor's become eligible to seek disposition of these residual balances two years after the expiry of the rate rider. Atikokan will request disposition of the balances in future proceedings upon eligibility. 1595 (2021) balance will be eligible for disposition in the 2025 rate year.

Table 9-14: 1595 DVA Balances

Account Description	Account Number	Closing Principal Balance as at December 31, 2023 Adjusted for Dispositions during 2024	Eligibility
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	(23,932)	Proposed Disposition current proceeding; EB-2024-0008
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(7,876)	Not eligible for disposition. Rate rider expiry April 30, 2022.
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	277	Not eligible for disposition. Rate rider expiry April 30, 2023
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	78,984	Not eligible for disposition. Rate rider expiry April 30, 2024

2.9.1.4 Disposition of Retail Service Charges Related Accounts

As per the Filing Requirements, Atikokan confirms that all costs incorporated into the variances recorded in Account 1518 and Account 1548 are incremental to providing the retail services.

Atikokan has followed Article 490, Retail Services and Settlement Variances of the Accounting Procedures Handbook for Account 1518 and Account 1548.

The driver of these costs is due to customers contracted with retailers.

1518 - Retail Cost Variance Account – Retail

This account is used to record the revenue derived, including accruals from establishing service agreements, distributor-consolidated billing, and retailer consolidated billing. The account also includes incremental costs of entering into service agreements, and related contract administration, monitoring, necessary to maintain the contract, as well as incremental costs incurred to provide the retailer services.

Atikokan requests disposition of Account 1518 RCVA Retail of \$(20,169) including principal and interest. Interest has been forecasted to April 30, 2025, with December 31, 2023 principal balance.

With Board staff permission, Atikokan will discontinue use of the 1518 variance account as at May 1, 2025, recording interest only and apply for final disposition in its next rate proceeding closing the account.

1548 - Retail Cost Variance Account – STR

This account is used to recover the net differences between the revenues recovered from Service Transaction Requests consisting of request fee, processing fee, information request fee, default fee, and other associated costs fees, and the incremental hub costs and incremental labour to facilitate the Electronic Transactions for retailers.

Atikokan requests disposition of Account 1548 RCVA STR of \$10,917 including principal and interest. Interest has been forecasted to April 30, 2025, with December 31, 2023 principal balance.

With Board staff permission, Atikokan will discontinue use of the 1548 variance account as at May 1, 2025, recording interest only and apply for final disposition in its next rate proceeding closing the account.

2.9.1.5 Disposition of Account 1592, Sub-account CCA Changes

On July 25, 2019, the OEB released a letter via email and web posting “Accounting Direction Regarding Bill C-97 and Other Charges in Regulatory or Legislated Tax Rules for Capital Cost Allowance” stating OEB is establishing a separate sub-account of Account 1592 - PILs and Tax Variances – CCA Changes specifically for the purposes of tracking the impact of changes in CCA rules. Electricity distributors and transmitters are to use this sub-account for the impact of the Bill C-97 CCA rule changes as well as any future CCA changes instituted by relevant regulatory or taxation bodies.

Consistent with the OEB’s filing requirements for the disposition timing and parameters of deferral and variance accounts, the OEB expects utilities to bring forward any amounts tracked in their applicable CCA-related sub-account for review and disposition in accordance with the OEB’s filing requirements for the disposition of deferral and variance accounts. Unless the OEB orders otherwise, this would generally coincide with a Utility’s next cost-based rate application.

Atikokan is requesting disposition of principal balance of \$21,758 as of December 31, 2023. The following table shows the annual amount recorded and the calculated differences between the PILS/Tax CCA implications with and without the CCA changes,

Table 9-15: Calculations for PILS and Tax Variance – CCA Changes

YEAR	Balances with CCA Benefits			Balances without CCA Benefits			Difference
	Federal Tax	Provincial Tax	Total	Federal Tax	Provincial Tax	Total	
2018	17,456	6,448	23,904	19,534	7,176	26,710	\$ 2,806
2019	1,126	863	1,989	8,957	6,867	15,824	\$ 13,835
2020	9,200	13,186	22,386	10,014	13,070	23,084	\$ 698
2021	21,138	16,206	37,344	20,879	16,007	36,886	-\$ 458
2022	11,830	9,069	20,899	13,866	10,630	24,496	\$ 3,597
2023	17,912	6,369	24,281	18,856	6,705	25,561	\$ 1,280
							\$ 21,758

Per the filing requirements, Atikokan confirms that account 1592 has no amounts related to ICM/ACM recorded in the account nor did Atikokan apply for any ICM/ACM during the period covered in the application.

2.9.1.6 Disposition of Account 1509 Impacts Arising from COVID-19 Emergency

The OEB established a deferral account 1509, to track incremental impacts arising from COVID-19. Atikokan elected not to track any differences into this account; therefore, Atikokan has no disposition to be brought forward.

2.9.1.7 Disposition of Account 1508, Sub-account Pole Attachment Revenue Variance

In a letter, Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018, the OEB set a new province wide wireline pole attachment charge to apply to all LDCs that have not received OEB approval for a distributor specific pole attachment charge. In that letter, the OEB also created a new variance account, Account 1508 – Sub-account- Pole Attachment Revenue Variance to be used for recording incremental revenue arising from the changes to the pole attachment charge. The excess incremental revenue recorded in the variance account is to be refunded to ratepayers in the next cost of service application.

Atikokan's pole attachment rate underpinning its rates, as part of its 2017 COS application EB-2016-0056 was \$22.35 per attachment.

The rates used and incorporated since the Wireline Pole Attachment Charges letter dated July 20, 2018 are as follows in the table.

Table 9-16: Wireline Pole Attachment Rates

Date of Wireline Attachment Rate Change	Attachment Rate Per Year \$
September 1, 2018	28.09
January 1, 2019	43.63
January 1, 2020	44.50
January 1, 2021	44.50
January 1, 2022	34.76
January 1, 2023	36.05
January 1, 2024	37.78

For account 1508, pole attachment revenue variance, Atikokan is requesting disposition of its audited principal balance as of December 31, 2023 plus interest; \$185,904.

The following table 9-11 shows the incremental revenue earned since the change in rate in 2018.

Table 9-17: Wireline Pole Attachment Incremental Revenue

Year	2017 COS Rate \$	OEB Approved Rate During Year \$	Incremental Change	Number of Attachments	Incremental Revenue
2018	22.35	28.09	-5.74	1459	- 2,796
2019	22.35	43.63	-21.28	1459	- 31,047
2020	22.35	44.50	-22.15	1459	- 32,317
2021	22.35	44.50	-22.15	1459	- 32,317
2022	22.35	34.76	-12.41	1462	- 18,210
2023	22.35	36.05	-13.70	1462	- 20,096
2024	22.35	37.78	-15.43	1639	- 29,006
					<u>-\$ 165,789</u>

2.9.1.8 Disposition of Distributor-Specific Accounts

Atikokan does not have any distributor specific accounts that require disposition.

2.9.2 Establishment of New Deferral and Variance Accounts

Atikokan is not seeking an accounting order to establish any new deferral and variance accounts.

2.9.3 Lost Revenue Adjustment Mechanism Variance Account

Atikokan Hydro is not proposing any Lost Revenue Adjustment Mechanism (LRAM), disposition or continuing use of LRAM for new CDM activities in this application. Atikokan does not want to preclude itself from using an LRAM account should future mandated CDM activities justify its use.

1 [Appendix A : 2025 DVA Continuity Schedule](#)
2



Ontario Energy Board

2025 Deferral/Variance Account Workform

version 1.0

Utility Name	Atikokan Hydro Inc.
Service Territory	
Assigned EB Number	EB-2025-0008
Name of Contact and Title	Jennifer Wiens, CEO
Phone Number	807-597-6600
Email Address	jen.wiens@athydro.com

To determine the first year the continuity schedules in tabs 2a and 2b will be generated for input, answer the following questions:

For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

Question 1

For Accounts 1588 and 1589,

Please indicate the year the account balances were last disposed on a final basis for information purposes.

Year Selected

2022

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the accounts 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 accounts 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.

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.

2022

Question 2

For the remaining Group 1 DVAs,

Please indicate the year of the account balances were last disposed on a final basis for information purposes.

2022

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the accounts 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 accounts 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.

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.

2022

Question 3

Select the earliest account balance vintage year in which there is a balance in Account 1595

(e.g. If 2019 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2019)

2020

Question 4

Select the earlier of i) the year of the year-end balances in which Group 2 DVAs were last disposed and ii) the earliest year of the year-end balances in which Group 2 DVAs started to accumulate.

2018

To determine whether tabs 6 and 6.2 will be generated, answer the following questions:

Question 5

Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #1 above to the year requested for disposition) or forecasted in the test year?

Yes

Question 6

Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #2 above to the year requested for disposition) or the forecasted in the test year?

Yes

f



		2020									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-20	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interest Amounts as of Dec-31-20
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ⁴	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$0				\$0	\$0				\$0
Refer to the Filing Requirements for Account 1595 disposition eligibility.											
Group 1 total (including Account 1589)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 total (excluding Account 1589)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



		2021									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-21	Transactions(1) Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments(1) during 2021	Closing Principal Balance as of Dec-31-21	Opening Interest Amounts as of Jan-1-21	Interest Jan-1 to Dec-31-21	OEB-Approved Disposition during 2021	Interest Adjustments(1) during 2021	Closing Interest Amounts as of Dec-31-21
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ⁴	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
Group 1 total (including Account 1589)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 total (excluding Account 1589)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1
2
3
4



		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-22	Transactions(1) Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22	OEB-Approved Disposition during 2022	Interest Adjustments(1) during 2022	Closing Interest Amounts as of Dec-31-22
Group 1 Accounts											
LV Variance Account	1550	\$0			\$0	\$0	\$0			\$0	\$0
Smart Metering Entity Charge Variance Account	1551	\$0			-\$5,115	-\$5,115	\$0			\$0	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$0			\$67,775	\$67,775	\$0			\$847	\$847
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0			\$0	\$0	\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0			-\$6,899	-\$6,899	\$0			-\$170	-\$170
RSVA - Retail Transmission Network Charge	1584	\$0			\$87,257	\$87,257	\$0			\$1,722	\$1,722
RSVA - Retail Transmission Connection Charge	1586	\$0			\$29,865	\$29,865	\$0			\$789	\$789
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0			-\$200,596	-\$200,596	\$0			-\$5,071	-\$5,071
RSVA - Global Adjustment ⁴	1589	\$0			\$83,010	\$83,010	\$0			\$1,811	\$1,811
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0			\$77,034	\$77,034	\$0			-\$20,971	-\$20,971
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$0			-\$23,932	-\$23,932	\$0			-\$3,033	-\$3,033
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$0			-\$7,876	-\$7,876	\$0			\$4,856	\$4,856
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$0			-\$268	-\$268	\$0			-\$18	-\$18
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
Group 1 total (including Account 1589)		\$0	\$0	\$0	\$100,254	\$100,254	\$0	\$0	\$0	-\$19,238	-\$19,238
Group 1 total (excluding Account 1589)		\$0	\$0	\$0	\$17,244	\$17,244	\$0	\$0	\$0	-\$21,049	-\$21,049
RSVA - Global Adjustment	1589	\$0	\$0	\$0	\$83,010	\$83,010	\$0	\$0	\$0	\$1,811	\$1,811

1

2



		2023									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-23	Transactions Debit/(Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments(1) during 2023	Closing Principal Balance as of Dec-31-23	Opening Interest Amounts as of Jan-1-23	Interest Jan-1 to Dec-31-23	OEB-Approved Disposition during 2023	Interest Adjustments(1) during 2023	Closing Interest Amounts as of Dec-31-23
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	-\$5,115	-\$3,056	-\$700		-\$7,471	\$0				\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$67,775	-\$36,459	\$7,502		\$23,814	\$847	\$3,324	\$105		\$4,066
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$6,899	\$2,701	-\$3,698		-\$499	-\$170	-\$413	-\$141		-\$442
RSVA - Retail Transmission Network Charge	1584	\$87,257	\$26,905	\$43,100		\$71,152	\$1,722	\$5,713	\$1,845		\$5,590
RSVA - Retail Transmission Connection Charge	1586	\$29,865	\$12,135	\$12,209		\$29,791	\$789	\$2,061	\$761		\$2,089
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$200,596	-\$45,876	-\$140,394		-\$106,078	-\$5,071	-\$8,236	-\$5,612		-\$7,695
RSVA - Global Adjustment ⁴	1589	\$83,010	\$35,551	\$99,805		\$18,755	\$1,811	\$1,798	\$3,263		\$346
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$77,034	-\$1	\$77,033		\$0	-\$20,971	\$1,231	-\$19,977	-\$237	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	-\$23,932				-\$23,932	-\$3,033	-\$1,207			-\$4,241
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	-\$7,876				-\$7,876	\$4,856	-\$397			\$4,459
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	-\$268	\$545			\$277	-\$18	\$7			-\$11
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$0	-\$10,492	-\$89,476		\$78,984	\$0	\$2,628	\$22,117		-\$19,489
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
Group 1 total (including Account 1589)		\$100,254	-\$17,957	\$5,381	\$0	\$76,916	-\$19,238	\$6,509	\$2,361	-\$237	-\$15,327
Group 1 total (excluding Account 1589)		\$17,244	-\$53,507	-\$94,424	\$0	\$58,161	-\$21,049	\$4,711	-\$902	-\$237	-\$15,673
RSVA - Global Adjustment	1589	\$83,010	\$35,551	\$99,805	\$0	\$18,755	\$1,811	\$1,798	\$3,263	\$0	\$346

1

2



Ontario Energy Board

2025 Deferral/Variance Account Workform

		2024			
Account Descriptions	Account Number	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Closing Interest Balances as of Dec 31-23 Adjusted for Dispositions during 2024
Group 1 Accounts					
LV Variance Account	1550			\$0	\$0
Smart Metering Entity Charge Variance Account	1551	-\$4,415		-\$3,056	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	\$60,273	\$4,886	-\$36,459	-\$820
Variance WMS – Sub-account CBR Class A ⁵	1580			\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$3,201	-\$249	\$2,702	-\$193
RSVA - Retail Transmission Network Charge	1584	\$44,157	\$2,913	\$26,995	\$2,677
RSVA - Retail Transmission Connection Charge	1586	\$17,656	\$1,242	\$12,135	\$847
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$60,202	-\$3,598	-\$45,876	-\$4,097
RSVA - Global Adjustment ⁴	1589	-\$16,795	-\$2,606	\$35,550	\$2,952
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595			\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595			-\$23,932	-\$4,241
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			-\$7,876	\$4,459
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			\$277	-\$11
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			\$78,984	-\$19,489
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			\$0	\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>					
Group 1 total (including Account 1589)		\$37,473	\$2,588	\$39,443	-\$17,915
Group 1 total (excluding Account 1589)		\$54,268	\$5,194	\$3,893	-\$20,867
RSVA - Global Adjustment	1589	-\$16,795	-\$2,606	\$35,550	\$2,952

1



Account Descriptions		Projected Interest on Dec-31-23 Balances				Accounts To Dispose Yes/No	2.1.7 RRR As of Dec 31-23	Variance RRR vs. 2023 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2024 to December 31, 2024 on Dec 31 -23 balance adjusted for disposition during 2024 (2)	Projected Interest from January 1, 2025 to April 30, 2025 on Dec 31 -23 balance adjusted for disposition during 2024 (2)	Total Interest	Total Claim			
Group 1 Accounts								
LV Variance Account	1550	\$0	\$0	\$0	\$0.00			\$0
Smart Metering Entity Charge Variance Account	1551	-\$163	-\$53	-\$216	-\$3,272.69		-\$7,471	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	-\$1,949	-\$632	-\$3,401	-\$39,859.45		\$27,880	\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$0	\$0	\$0.00		\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	\$144	\$47	-\$2	\$2,700.12		-\$941	-\$0
RSVA - Retail Transmission Network Charge	1584	\$1,443	\$468	\$4,588	\$31,582.74		\$76,742	\$0
RSVA - Retail Transmission Connection Charge	1586	\$649	\$210	\$1,706	\$13,841.43		\$31,880	-\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$2,452	-\$795	-\$7,344	-\$53,220.19		-\$113,772	\$1
RSVA - Global Adjustment ⁴	1589	\$1,900	\$616	\$5,468	\$41,018.29		\$19,101	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0	\$0	-\$0	\$0.00	No	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	-\$1,279	-\$415	-\$5,935	-\$29,867.36	Yes	-\$28,172	\$1
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	-\$421	-\$137	\$3,901	\$0.00	No	-\$3,417	\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$15	\$5	\$9	\$0.00	No	\$266	\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$4,222	\$1,369	-\$13,898	\$0.00	No	\$59,495	\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	\$0	\$0	\$0	\$0.00	No		\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>								
Group 1 total (including Account 1589)		\$2,108	\$684	-\$15,123	-\$37,077.11			
Group 1 total (excluding Account 1589)		\$208	\$67	-\$20,591	-\$78,095.40			
RSVA - Global Adjustment	1589	\$1,900	\$616	\$5,468	\$41,018.29			

2

3

Board

5 Deferral/Variance Account Workform

		2018				
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions Debit/(Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18
Group 2 Accounts						
Deferred IFRS Transition Costs	1508					\$0
Pole Attachment Revenue Variance ⁵	1508					\$0
Retail Service Charge Incremental Revenue ⁶	1508					\$0
Customer Choice Initiative Costs ⁷	1508					\$0
Local Initiatives Program Costs ⁹	1508					\$0
Green Button Initiative Costs ¹⁰	1508					\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	1508					\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	1508					\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	1508					\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
Retail Cost Variance Account - Retail ⁶	1518	- \$1,656	- \$838			- \$2,494
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	1522					\$0
Misc. Deferred Debts	1525					\$0
Retail Cost Variance Account - STR ⁶	1548	\$2,383	\$1,197			\$3,580
Extra-Ordinary Event Costs	1572					\$0
Deferred Rate Impact Amounts	1574					\$0
RSVA - One-time	1582					\$0
Other Deferred Credits	2425					\$0
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0
PIIs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	1592					\$0
Total of Group 2 Accounts Above		\$728	\$359	\$0	\$0	\$1,086
LRAM Variance Account ⁴	1568					\$0
Total Including Account 1568		\$728	\$359	\$0	\$0	\$1,086
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	1522					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	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 (MST Meters) ³	1557					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0
Impacts Arising from the COVID-19 Emergency ¹¹	1509					\$0
Incremental Cloud Computing Implementation Costs ¹⁶	1511					\$0

Referral/Variance Account Workform

		2018				
Account Descriptions	Account Number	Opening Interest Amounts as of Jan-3-18	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
Group 2 Accounts						
Deferred IFRS Transition Costs	1508					\$0
Pole Attachment Revenue Variance ⁵	1508					\$0
Retail Service Charge Incremental Revenue ⁶	1508					\$0
Customer Choice Initiative Costs ⁷	1508					\$0
Local Initiatives Program Costs ⁹	1508					\$0
Green Button Initiative Costs ¹⁰	1508					\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	1508					\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	1508					\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	1508					\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
	1508					\$0
Retail Cost Variance Account - Retail ⁸	1518	-\$51	-\$32			-\$83
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	1522					\$0
Misc. Deferred Debits	1525					\$0
Retail Cost Variance Account - STR ⁸	1548	-\$35	\$46			\$11
Extra-Ordinary Event Costs	1572					\$0
Deferred Rate Impact Amounts	1574					\$0
RSVA - One-time	1582					\$0
Other Deferred Credits	2425					\$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 ¹²	1592					\$0
Total of Group 2 Accounts Above		-\$86	\$14	\$0	\$0	-\$72
LRAM Variance Account ⁴	1568					\$0
Total Including Account 1568		-\$86	\$14	\$0	\$0	-\$72
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	1522					\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	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 (MST Meters) ³	1557					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575					\$0
Accounting Changes Under CGAAP Balance + Return Component	1576					\$0
Impacts Arising from the COVID-19 Emergency ¹¹	1509					\$0
Incremental Cloud Computing Implementation Costs ¹⁶	1511					\$0

Board

Journal/Variance Account Workform

	2019				
Account Descriptions	Opening Principal Amounts as of Jan-1-19	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19
Group 2 Accounts					
Deferred IFRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	\$0	-\$33,844			-\$33,844
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁹	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0

Journal/Variance Account Workform

Account Descriptions	2019				
	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
Group 2 Accounts					
Deferred FRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	\$0	-\$113			-\$113
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁸	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
Retail Cost Variance Account - Retail ⁸	-\$63	-\$60			-\$143
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	\$0				\$0
Misc. Deferred Debits	\$0				\$0
Retail Cost Variance Account - STR ⁶	\$11	\$82			\$93
Extra-Ordinary Event Costs	\$0				\$0
Deferred Rate Impact Amounts	\$0				\$0
RSVA - One-time	\$0				\$0
Other Deferred Credits	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	\$0				\$0
Total of Group 2 Accounts Above	-\$72	-\$91	\$0	\$0	-\$163
LRAM Variance Account ⁴	\$0				\$0
Total including Account 1568	-\$72	-\$91	\$0	\$0	-\$163
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	\$0				\$0
Renewable Generation Connection Capital Deferral Account	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	\$0				\$0
Smart Grid Capital Deferral Account	\$0				\$0
Smart Grid OM&A Deferral Account	\$0				\$0
Smart Grid Funding Adder Deferral Account	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	\$0				\$0
Meter Cost Deferral Account (MST Meters) ³					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component					
Accounting Changes Under CGAAP Balance + Return Component					
Impacts Arising from the COVID-19 Emergency ¹¹	\$0				\$0
Incremental Cloud Computing Implementation Costs ¹⁶	\$0				\$0

Journal/Variance Account Workform

	2020				
Account Descriptions	Opening Principal Amounts as of Jan-1-20	Transactions(1) Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20
Group 2 Accounts					
Deferred IFRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$33,844	-\$32,317			-\$66,160
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁹	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0

Journal/Variance Account Workform

Account Descriptions	2020				
	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
Group 2 Accounts					
Deferred FRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$113	-\$502			-\$615
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁷	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
Retail Cost Variance Account - Retail ⁸	-\$143	-\$70			-\$213
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	\$0				\$0
Misc. Deferred Debits	\$0				\$0
Retail Cost Variance Account - STR ⁶	\$93	\$67			\$159
Extra-Ordinary Event Costs	\$0				\$0
Deferred Rate Impact Amounts	\$0				\$0
RSVA - One-time	\$0				\$0
Other Deferred Credits	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	\$0				\$0
Total of Group 2 Accounts Above	-\$163	-\$506	\$0	\$0	-\$669
LRAM Variance Account ⁴	\$0				\$0
Total including Account 1568	-\$163	-\$506	\$0	\$0	-\$669
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	\$0				\$0
Renewable Generation Connection Capital Deferral Account	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	\$0				\$0
Smart Grid Capital Deferral Account	\$0				\$0
Smart Grid OM&A Deferral Account	\$0				\$0
Smart Grid Funding Adder Deferral Account	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	\$0				\$0
Meter Cost Deferral Account (MST Meters) ³	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component					
Accounting Changes Under CGAAP Balance + Return Component					
Impacts Arising from the COVID-19 Emergency ¹¹	\$0				\$0
Incremental Cloud Computing Implementation Costs ¹⁶	\$0				\$0

Board

Journal/Variance Account Workform

	2021				
Account Descriptions	Opening Principal Amounts as of Jan-1-21	Transactions(t) Debit /(Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments(t) during 2021	Closing Principal Balance as of Dec-31-21
Group 2 Accounts					
Deferred IFRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$66,160	-\$32,317			-\$98,477
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁸	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0

Journal/Variance Account Workform

Account Descriptions	2021				
	Opening Interest Amounts as of Jan-1-21	Interest Jan-1 to Dec-31-21	OEB-Approved Disposition during 2021	Interest Adjustments(1) during 2021	Closing Interest Amounts as of Dec-31-21
Group 2 Accounts					
Deferred FRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$616	-\$462			-\$1,077
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁷	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
Retail Cost Variance Account - Retail ⁸	-\$213	-\$50			-\$263
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	\$0				\$0
Misc. Deferred Debits	\$0				\$0
Retail Cost Variance Account - STR ⁶	\$159	\$37			\$196
Extra-Ordinary Event Costs	\$0				\$0
Deferred Rate Impact Amounts	\$0				\$0
RSVA - One-time	\$0				\$0
Other Deferred Credits	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	\$0				\$0
Total of Group 2 Accounts Above	-\$669	-\$475	\$0	\$0	-\$1,144
LRAM Variance Account ⁴	\$0				\$0
Total including Account 1568	-\$669	-\$475	\$0	\$0	-\$1,144
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	\$0				\$0
Renewable Generation Connection Capital Deferral Account	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	\$0				\$0
Smart Grid Capital Deferral Account	\$0				\$0
Smart Grid OM&A Deferral Account	\$0				\$0
Smart Grid Funding Adder Deferral Account	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	\$0				\$0
Meter Cost Deferral Account (MST Meters) ³	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component					
Accounting Changes Under CGAAP Balance + Return Component					
Impacts Arising from the COVID-19 Emergency ¹¹	\$0				\$0
Incremental Cloud Computing Implementation Costs ¹⁶	\$0				\$0

Journal/Variance Account Workform

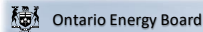
	2022				
Account Descriptions	Opening Principal Amounts as of Jan-1-22	Transactions Debit/(Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22
Group 2 Accounts					
Deferred FRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$98,477	-\$18,210			-\$116,687
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁸	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0			</	

Journal/Variance Account Workform

Account Descriptions	2022				
	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22	OEB-Approved Disposition during 2022	Interest Adjustments(1) during 2022	Closing Interest Amounts as of Dec-31-22
Group 2 Accounts					
Deferred FRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$1,077	-\$1,490			-\$2,567
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁸	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
Retail Cost Variance Account - Retail ⁶	-\$262	-\$254			-\$516
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	\$0				\$0
Misc. Deferred Debits	\$0				\$0
Retail Cost Variance Account - STR ⁶	\$196	\$150			\$346
Extra-Ordinary Event Costs	\$0				\$0
Deferred Rate Impact Amounts	\$0				\$0
RSVA - One-time	\$0				\$0
Other Deferred Credits	\$0				\$0
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0				\$0
PIIs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	\$0				\$0
Total of Group 2 Accounts Above	-\$1,144	-\$1,594	\$0	\$0	-\$2,737
LRAM Variance Account ⁴	\$0				\$0
Total including Account 1568	-\$1,144	-\$1,594	\$0	\$0	-\$2,737
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	\$0				\$0
Renewable Generation Connection Capital Deferral Account	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	\$0				\$0
Smart Grid Capital Deferral Account	\$0				\$0
Smart Grid OM&A Deferral Account	\$0				\$0
Smart Grid Funding Adder Deferral Account	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	\$0				\$0
Meter Cost Deferral Account (MST Meters) ³	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component					
Accounting Changes Under CGAAP Balance + Return Component					
Impacts Arising from the COVID-19 Emergency ¹¹	\$0				\$0
Incremental Cloud Computing Implementation Costs ¹⁶	\$0				\$0

Journal/Variance Account Workform

	2023				
Account Descriptions	Opening Principal Amounts as of Jan-1-23	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments(1) during 2023	Closing Principal Balance as of Dec-31-23
Group 2 Accounts					
Deferred IFRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$116,687	-\$20,096		-\$29,006	-\$165,789
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁸	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				



2025 Deferral/Variance Account Workform

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.

8

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.

2023					
Account Descriptions	Opening Interest Amounts as of Jan-1-23	Interest Jan-1 to Dec-31-23	OEB-Approved Disposition during 2023	Interest Adjustments(1) during 2023	Closing Interest Amounts as of Dec-31-23
Group 2 Accounts					
Deferred IFRS Transition Costs	\$0				\$0
Pole Attachment Revenue Variance ⁵	-\$2,567	-\$5,813			-\$8,380
Retail Service Charge Incremental Revenue ⁶	\$0				\$0
Customer Choice Initiative Costs ⁷	\$0				\$0
Local Initiatives Program Costs ⁸	\$0				\$0
Green Button Initiative Costs ¹⁰	\$0				\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³	\$0				\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴	\$0				\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵	\$0				\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
	\$0				\$0
Retail Cost Variance Account - Retail ⁶	-\$516	-\$815			-\$1,331
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸	\$0				\$0
Misc. Deferred Debits	\$0				\$0
Retail Cost Variance Account - STR ⁶	\$346	\$445			\$791
Extra-Ordinary Event Costs	\$0				\$0
Deferred Rate Impact Amounts	\$0				\$0
RSVA - One-time	\$0				\$0
Other Deferred Credits	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²	\$0				\$0
Total of Group 2 Accounts Above	-\$2,737	-\$6,183	\$0	\$0	-\$8,920
LRAM Variance Account ⁴	\$0	\$0			\$0
Total including Account 1568	-\$2,737	-\$6,183	\$0	\$0	-\$8,920
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸	\$0				\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸	\$0				\$0
Renewable Generation Connection Capital Deferral Account	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	\$0				\$0
Smart Grid Capital Deferral Account	\$0				\$0
Smart Grid OM&A Deferral Account	\$0				\$0
Smart Grid Funding Adder Deferral Account	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	\$0				\$0
Meter Cost Deferral Account (MST Meters) ³	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component					
Accounting Changes Under CGAAP Balance + Return Component					
Impacts Arising from the COVID-19 Emergency ¹¹	\$0				\$0
Incremental Cloud Computing Implementation Costs ¹⁰	\$0				\$0

Journal/Variance Account Workform

	2024			
Account Descriptions	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Closing Interest Balances as of Dec 31-23 Adjusted for Dispositions during 2024
Group 2 Accounts				
Deferred FRS Transition Costs			\$0	\$0
Pole Attachment Revenue Variance ⁵			-\$165,789	-\$8,380
Retail Service Charge Incremental Revenue ⁶			\$0	\$0
Customer Choice Initiative Costs ⁷			\$0	\$0
Local Initiatives Program Costs ⁹			\$0	\$0
Green Button Initiative Costs ¹⁰			\$0	\$0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts ¹³			\$0	\$0
Other Regulatory Assets, Sub-account ULO Implementation Cost ¹⁴			\$0	\$0
Other Regulatory Assets, Sub-Account GOCA Variance Account ¹⁵			\$0	\$0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account ¹⁷			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
Retail Cost Variance Account - Retail ⁸			-\$17,503	-\$1,331
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges ⁸			\$0	\$0
Misc. Deferred Debits			\$0	\$0
Retail Cost Variance Account - STR ⁸			\$9,457	\$791
Extra-Ordinary Event Costs			\$0	\$0
Deferred Rate Impact Amounts			\$0	\$0
RSVA - One-time			\$0	\$0
Other Deferred Credits			\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)			\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes ¹²			-\$21,758	\$0
Total of Group 2 Accounts Above	\$0	\$0	-\$195,683	-\$8,320
LRAM Variance Account ⁴			\$0	\$0
Total Including Account 1568	\$0	\$0	-\$195,683	-\$8,320
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential ⁸			\$0	\$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account ⁸			\$0	\$0
Renewable Generation Connection Capital Deferral Account			\$0	\$0
Renewable Generation Connection OM&A Deferral Account			\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account			\$0	\$0
Smart Grid Capital Deferral Account			\$0	\$0
Smart Grid OM&A Deferral Account			\$0	\$0
Smart Grid Funding Adder Deferral Account			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs			\$0	\$0
Meter Cost Deferral Account (MST Meters) ³			\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component			\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component			\$0	\$0
Impacts Arising from the COVID-19 Emergency ¹¹			\$0	\$0
Incremental Cloud Computing Implementation Costs ¹⁶			\$0	\$0

Journal/Variance Account Workform

1

Journal/Variance Account Workform

[illegible]

Ontario Energy Board



2025 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2023 Balance (Principal + Interest)	Explanation
Variance WMS – Sub-account CBR Class B5	1580	\$ (0.08)	Rounding differences
RSVA - Retail Transmission Network Charge	1584	\$ 0.45	Rounding differences
RSVA - Retail Transmission Connection Charge	1586	\$ (0.38)	Rounding differences
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$ 1.00	Rounding differences
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$ 0.06	Rounding differences
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$ 1.00	Rounding differences
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$ 0.01	Rounding differences
Pole Attachment Revenue Variance ⁵	1508	\$ 29,006.00	Included forecasted 2024 revenues



Ontario Energy Board

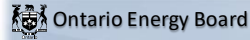
2025 Deferral/Variance Account Workform

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

Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	A		B		Distribution Revenue	C	
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴		Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)
RESIDENTIAL	kWh	1,365	8,776,264		141,244		985,347		
GENERAL SERVICE < 50 KW	kWh	232	4,495,158		42,489		296,561		
GENERAL SERVICE > 50 KW	kW	15	15,506,375	46,637	15,506,375	46,637	338,614		
STREET LIGHTING	kW	1	341,006	1,058	341,006	1,058	139,208		
Total		1,613	29,118,803	47,695	16,031,114	47,695	\$ 1,759,730	-	-

1
2

		D=A-C			E				F=B-C-E (deduct E if applicable)				
Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	Units	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	GA Allocator for Class A, Non-WMP Customers (if applicable) ²	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers	Forecast Total Metered Test Year kW for Full Year Class A Customers	Forecast Total Metered Test Year kW for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	Total Metered kW for Non-RPP Customers less WMP and Class A Consumption	1595 Recovery Share Proportion (2020) ¹	1568 LRAM Variance Account Class Allocation ³ (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
RESIDENTIAL	kWh	8,776,264	-	-	-	-	-	-	141,244	-	30%		1,365
GENERAL SERVICE < 50 KW	kWh	4,495,158	-	-	-	-	-	-	42,489	-	16%		232
GENERAL SERVICE > 50 KW	KW	15,536,375	46,637	-	9,688,683	-	31,946	-	5,817,682	14,691	53%		
STREET LIGHTING	KW	341,006	1,058	-	-	-	-	-	341,006	1,058	1%		
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-			
Total		29,118,803	47,695	-	9,688,683	-	-	-	6,342,431	15,749	100% \$	-	



2025 Deferral/Variance Account Workform

OEB Staff:
1551 balance is allocated to the residential and Gs<50 class only. A macro that runs in the background generates the formula based on inputs on sheet 4.

	Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE < 50 KW	GENERAL SERVICE > 50 KW	STREET LIGHTING
LV Variance Account	1550 0	kWh	0	0	0	0
Smart Metering Entity Charge Variance Account	1551 (3,273)	# of Customers	(2,797)	(475)	0	0
RSVA - Wholesale Market Service Charge	1580 (39,859)	kWh	(12,013)	(6,153)	(21,226)	(467)
RSVA - Retail Transmission Network Charge	1584 31,583	kWh	9,519	4,876	16,818	370
RSVA - Retail Transmission Connection Charge	1586 13,841	kWh	4,172	2,137	7,371	162
RSVA - Power (excluding Global Adjustment)	1588 (53,220)	kWh	(16,040)	(8,216)	(28,341)	(623)
RSVA - Global Adjustment	1589 41,018	Non-RPP kWh	913	275	37,625	2,205
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595 0	%	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595 0	%	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595 0	%	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595 0	%	0	0	0	0
Total Group 1 accounts above (excluding 1589)	(80,796)		(26,121)	(12,611)	(41,207)	(857)
Deferred IFRS Transition Costs	1508 0	kWh	0	0	0	0
Pole Attachment Revenue Variance	1508 (185,904)	Distribution Rev.	(104,095)	(31,330)	(35,772)	(14,706)
Retail Service Charge Incremental Revenue	1508 0	# of Customers	0	0	0	0
Customer Choice Initiative Costs	1508 0	kWh	0	0	0	0
Local Initiatives Program Costs	1508 0	kWh	0	0	0	0
Green Button Initiative Costs	1508 0	kWh	0	0	0	0
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts13	1508 #REF!	kWh	0	0	0	0
Other Regulatory Assets, Sub-account ULO Implementation Cost14	1508 0	kWh	0	0	0	0
Other Regulatory Assets, Sub-account GOCA Variance Account15	1508 0	kWh	0	0	0	0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account17	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
	1508 0	kWh	0	0	0	0
Incremental Cloud Computing Implementation Costs	1511 0	kWh	0	0	0	0
Retail Cost Variance Account - Retail	1518 (20,169)	# of Customers	(17,068)	(2,901)	(188)	(13)
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522 0	kWh	0	0	0	0
Misc. Deferred Debits	1525 0	kWh	0	0	0	0
Retail Cost Variance Account - STR	1548 10,917	# of Customers	9,239	1,570	102	7
Extra-Ordinary Event Costs	1572 0	kWh	0	0	0	0
Deferred Rate Impact Amounts	1574 0	kWh	0	0	0	0
RSVA - One-time	1582 0	kWh	0	0	0	0
Other Deferred Credits	2425 0	kWh	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592 0	kWh	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592 (23,487)	kWh	(7,079)	(3,626)	(12,507)	(275)
Renewable Generation Connection OM&A Deferral Account	1532 0	kWh	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555 0	kWh	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if Class A Customers)	1580 2,700	kWh	1,220	625	808	47
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)	12,284		1,933	1,758	8,360	233
Total of Account 1580 and 1588 (not allocated to WMPs)	(93,080)		(28,054)	(14,369)	(49,567)	(1,090)
Account 1589 (allocated to Non-WMPs)	41,018		913	275	37,625	2,205
Total Group 2 Accounts	(218,642)		(119,004)	(36,286)	(48,366)	(14,987)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575 0	kWh	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576 0	kWh	0	0	0	0
Total of Accounts 1575 and 1576	0		0	0	0	0
LRAM Variance Account	1568 0		0	0	0	0
Impacts Arising from the COVID-19 Emergency	1509 0	Distribution Rev.	0	0	0	0

Ontario Energy Board

2025 Deferral/Variance Account Workform

The year Account 1589 GA was last disposed

2022

The year Account 1580 CBR Class B was last disposed

2022

Note that the sub-account was established in 2015.

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?

No

(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2021.)

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?

No

(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2020, the period the CBR Class B variance accumulated would be 2021.)

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

-

Clear All

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class
----------	------------

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

1

Clear All

i) the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. If a customer transitioned from Class B to A in 2019, exclude this customer's consumption for 2019 but include this customer's consumption in 2020 as the customer was a Class A customer for the full year); and
ii) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the test year.

Rate Classes with Class A Customers - Billing Determinants by Rate Class		Transition Customers (Total Class A and B Consumption)	Class A Customer for Full Year (Total Class A Consumption)
Rate Class		Test Year Forecast	Test Year Forecast
General Service > 50 kW	kWh	-	9,688,683
	kW	-	31,946



Ontario Energy Board

2025 Deferral/Variance Account Workform

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

Year Account 1589 GA Balance Last Disposed

2022

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

		Total	2023
Non-RPP Consumption Less WMP Consumption	A	16,246,788	16,246,788
Less Class A Consumption for Partial Year Class A Customers	B	-	-
Less Consumption for Full Year Class A Customers	C	-	-
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	16,246,788	16,246,788
All Class B Consumption for Transition Customers	E	-	-
Transition Customers' Portion of Total Consumption	F = E/D	0.00%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$ 41,018
Transition Customers Portion of GA Balance	H=F*G	\$ -
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 41,018

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		0				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2023	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Total		0	0	0.00%	\$ -	



Ontario Energy Board

2025 Deferral/Variance Account Workform

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

Year Account 1580 CBR Class B was Last Disposed

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

		Total	2023
Total Consumption Less WMP Consumption	A	-	
Less Class A Consumption for Partial Year Class A Customers	B	-	-
Less Consumption for Full Year Class A Customers	C	-	-
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	-	-
All Class B Consumption for Transition Customers	E	-	-
Transition Customers' Portion of Total Consumption	F = E/D	0.00%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$	2,700
Transition Customers Portion of CBR Class B Balance	H=F*G	\$	-
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	2,700

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		0				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2023	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Total		-	-	0.00%	\$ -	\$ -



Ontario Energy Board

2025 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

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

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

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	8,776,264	-\$ 26,121	- 0.0030
GENERAL SERVICE < 50 KW	kWh	4,495,158	-\$ 12,611	- 0.0028
GENERAL SERVICE > 50 KW	kW	46,637	-\$ 41,207	- 0.8836
STREET LIGHTING	kW	1,058	-\$ 857	- 0.8098
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 80,796	

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 < 50 KW		-	\$ -	-
GENERAL SERVICE > 50 KW		-	\$ -	-
STREET LIGHTING		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ -	

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

2

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

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B
RESIDENTIAL	kWh	8,776,264	\$ 1,220	0.0001
GENERAL SERVICE < 50 KW	kWh	4,495,158	\$ 625	0.0001
GENERAL SERVICE > 50 KW	kW	14,691	\$ 808	0.0550
STREET LIGHTING	kW	1,058	\$ 47	0.0448
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 2,700	

1

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

Rate Rider Calculation for RSVA 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	141,244	\$ 913	0.0065
GENERAL SERVICE < 50 KW	kWh	42,489	\$ 275	0.0065
GENERAL SERVICE > 50 KW	kWh	5,817,692	\$ 37,625	0.0065
STREET LIGHTING	kWh	341,006	\$ 2,205	0.0065
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
Total			\$ 41,018	

Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

Rate Rider Calculation for Group 2 Accounts

Please indicate the Rate Rider Recovery Period (in months)		24			
Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts	
RESIDENTIAL	# of Customers	1,365	-\$ 119,004	-\$	3.63
GENERAL SERVICE < 50 KW	kWh	4,495,158	-\$ 36,286	-\$	0.0040
GENERAL SERVICE > 50 KW	kW	46,637	-\$ 48,366	-\$	0.5185
STREET LIGHTING	kW	1,058	-\$ 14,987	-\$	7.0828
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
		-	\$ -	\$	-
Total			-\$ 218,642		

Please indicate the Rate Rider Recovery Period (in months)	12
--	----

1

Please indicate the Rate Rider Recovery Period (in months)	12
--	----

1
2

Rate Rider Calculation for Account 1509

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 1509 Balance	Rate Rider for Account 1509
RESIDENTIAL	# of Customers	1,365	\$ -	-
GENERAL SERVICE < 50 KW	# of Customers	232	\$ -	-
GENERAL SERVICE > 50 KW	# of Customers	15	\$ -	-
STREET LIGHTING	# of Customers	1	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
Total			\$ -	-

1 Appendix B: GA Analysis Workform
2



Ontario Energy Board

GA Analysis Workform for 2025 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name Atikokan Hydro Inc.

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.

(e.g. If the 2022 balances that were reviewed in the 2024 rate application were to be selected, select 2022)

Year Selected

2022

Instructions:

1) 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 2022 balances were last approved on a final basis - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2022 balances were last approved on an interim basis and there are no changes to 2022 balances - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2022 balances were last approved on an interim basis, there are changes to 2022 balances, and 2021 balances were last approved for disposition - Select 2021 and GA Analysis Workforms for 2022 and 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the GA Analysis Workform for each year generated.

3) 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.

4) 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
2023	\$ 5,200	\$ -	\$ -	\$ -	\$ (5,200)	\$ 548,785	-0.9%
Cumulative Balance	\$ 5,200	\$ -	\$ -	\$ -	\$ (5,200)	\$ 548,785	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2023	-2.4%
Cumulative Balance	-2.4%

f

 Ontario Energy Board

GA Analysis Workform

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

Year		2023		
Total Metered excluding WMP	C = A+B	29,786,784	kWh	100%
RPP	A	13,142,707	kWh	44.1%
Non-RPP	B = D+E	16,644,077	kWh	55.9%
Non-RPP Class A	D	9,910,940	kWh	33.3%
Non-RPP Class B*	E	19,875,844	kWh	66.7%

*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

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2023								
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	744,924	744,924	755,958	755,958	0.03138	\$ 23,722	0.05377	\$ 40,648	\$ 16,926
February	755,958	755,958	696,845	696,845	0.06285	\$ 43,797	0.08249	\$ 57,483	\$ 13,686
March	696,845	696,845	720,570	720,570	0.06989	\$ 50,361	0.08031	\$ 57,869	\$ 7,508
April	720,570	720,570	591,958	591,958	0.08249	\$ 48,831	0.09853	\$ 58,326	\$ 9,495
May	591,958	591,958	530,259	530,259	0.08249	\$ 43,741	0.09962	\$ 52,824	\$ 9,083
June	530,259	530,259	540,199	540,199	0.09853	\$ 53,226	0.08293	\$ 44,799	\$ (8,427)
July	540,199	540,199	510,095	510,095	0.09962	\$ 50,816	0.04949	\$ 25,245	\$ (25,571)
August	510,095	510,095	524,518	524,518	0.05377	\$ 28,203	0.07606	\$ 39,895	\$ 11,691
September	524,518	524,518	538,148	538,148	0.05837	\$ 31,412	0.05093	\$ 27,408	\$ (4,004)
October	538,148	538,148	602,681	602,681	0.07332	\$ 44,189	0.08498	\$ 51,216	\$ 7,027
November	602,681	602,681	669,787	669,787	0.07040	\$ 47,153	0.07090	\$ 47,488	\$ 335
December	669,787	669,787	688,401	688,401	0.08340	\$ 57,413	0.06622	\$ 45,586	\$ (11,827)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	7,425,940	7,425,940	7,369,417	7,369,417		\$ 522,862		\$ 548,785	\$ 25,924

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	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
7,105,556	7,369,417	- 263,862	0.07854	\$ (20,724)

*Equal to (AQEW - Class A + embedded generation kWh) (Non-RPP Class B retail kWh / total retail Class B kWh)

**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)

Total Expected GA Variance \$ 5,200

Calculated Loss Factor 0.3708
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0945
Difference -0.7237

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	
				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)				
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	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	-
	Net Change in Expected GA Balance in the Year Per Analysis	\$	5,200
	Unresolved Difference	\$	(5,200)
	Unresolved Difference as % of Expected GA Payments to IESO		-0.9%



Ontario Energy Board

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 ¹	Principal Adjustments ¹	Total Activity in Calendar Year		
2023	- 45,875	-	- 45,875	1,928,691	-2.4%
Cumulative	- 45,875	-	- 45,875	1,928,691	-2.4%

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.

Ontario Energy Board

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?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference	-		

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

Note 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. 2023 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

Account 1589 - RSVA Global Adjustment			
Year	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		-	

Account 1588 - RSVA Power			
Year	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		-	

1
2
3