

Please indicate the Rate Rider Recovery Period (in months)	24

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

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

D-4- 01		kW / kWh / # of	Allocated Group 1	Rate Rider for		
Rate Class (Enter Rate Classes in cells below)	Units	Customers	Balance (excluding	Deferral/Variance		
(Enter Rate Classes III cells below)		Customers	1589)	Accounts		
RESIDENTIAL	kWh	93,507,179	-\$ 382,893	- 0.0020		
GENERAL SERVICE LESS THAN 50 KW	kWh	27,656,663	-\$ 98,980	- 0.0018		
GENERAL SERVICE 50 TO 4,999 KW	kW	199,000	-\$ 238,100	- 0.5982		
UNMETERED SCATTERED LOAD	kWh	248,217	-\$ 859	- 0.0017		
SENTINEL LIGHTING	kW	373	-\$ 671	- 0.8988		
STREET LIGHTING	kW	3,787	-\$ 5,180	- 0.6839		
EMBEDDED DISTRIBUTOR	kW	138,872	-\$ 166,378	- 0.5990		
			\$ -	•		
			\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
			\$ -			
		-	\$ -	-		
			\$ -	-		
		-	\$ -	-		
		-	\$ -	-		
Total			-\$ 893,060			

2022 Deferral/Variance

- 1 Group 1 continuity schedule in tab 2a now shows tota
- 2 In the Group 2 continuity schedule tab 2b, Account 15
- 3 The table in tab 6, 3a for transition customer consum
- The Cost of Service checklist now includes a check to last applicable approved closing balances.

Instructions

Tab	Tab Details	Step
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1
		2

		2a
2a and 2b - Continuity Schedule	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	2b
3. Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	3
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4
5 - Allocating Def-Var Balances	This tab allocates the DVA balances	5
		6

		7
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers during the period the GA balance CBR Class B balance accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	8
		9
6.1a GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10
6.2 - CBR	This tab calculates the billing determinants for the CBR Class B rate rider, if applicable.	11
6.2a - CBR_B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers	12

	who are now Class B contributing to the balance).	
7 - Calculation of Def- Var RR	This tab calculates all the applicable DVA rate riders.	13

Account W

Summary of C

al of Group 1 accounts, as well a 508 - Customer Choice Initiative ption has been revised to show to ensure that the opening princip

Complete the information sheet

Questions 1 to 4

Responses to these questions v The continuity schedule in tab 2 disposition was on an interim be approved disposition on a final I

Questions 5 to 6

If the response to question 5 (G If the response to question 6 is sub-account CBR Class B rate

If the response to question 6 is a Account 1580 WMS, as part of the

Complete the DVA continuity sc

a) For all Group 1 accounts, exc The continuity schedule general the Adjustments column of that For example, if in the 2021 rate will commence from 2019. Stan

Complete the DVA continuity so whether the account is eligible f

The continuity schedule will ope account, start inputting data fror For example, Account 1595 (20 first transferred into Account 15)

Note that the DVA continuity scl prior to 2015, include residual b amounts broken down by vintag

For Accounts 1595 sub-account

The continuity schedule will ope Adjustment columns of that yea For example, if in the 2018 reba schedule will commence from 2

Enter the number of utility-speci schedule will generate the numl

Indicate whether disposition is r

Review any balance variance be

Provide an explanation for the v

Complete the billing determinan have Class A customers in tab

Review the allocated balances t will be determined after tabs 6 to

This tab is generated when the the GA or CBR balance accumu

Under #2a, indicate whether the balance accumulated. If yes, tak

Under #2b, indicate whether the account CBR Class B balance a

Under #3a, enter the number of balances accumulated. A table

Complete the table accordingly half year). This data will automa and 6.2a., respectively.

Note that each transition custom same transition customers popu

Also note that the transition cuswhich the GA and CBR Class B

or Account 1580 CBR Class B k customers identified in table 3a based on the number of rate cla

Complete the table accordingly of total Class A and B consump billing determinants for GA and

This tab is generated when the

In row 20, enter the Non-RPP co

The rest of the information in thi customers in the bottom table. *I* Class B GA rate rider as calcula

This tab is generated when the Account 1580, sub-account CBI

No input is required. The inform

balance accumulated.

In row 20, enter the total Class I

transition customers in the bottc Any transition customer who is a calculated in tab 7. whether the rate rider is to be capopulated and the rate riders are

amount allocated to transition cirider.



hanges from the Prior Year

s total of Group 1 accounts requested for disposition.

Cost has been added.

the periods "July to December" then "January to June", instead of "January to June" then "July to December" pal and interest amounts for Group 1 and 2 balances shown in the DVA Continuity Schedule, agree with the

Instructions

vill open the DVA continuity schedule in tabs 2a and 2b to the appropriate year that DVA balances should first a will open starting from the year balances were last approved for disposition, unless the last approved asis and there are changes to those balances. If that is the case, tab 2a will open from the year of last pasis. A distributor must also provide an explanation for the change in the previously approved balance.

A) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billing determinants for the Account 1580, rider, if applicable, using information inputted in tabs 4 and 6.

no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with the general DVA rate rider

hedule.

cept Account 1595:

lly will open from the year the GL balance was last disposed. Start inputting the approved ending balances in year.

application, DVA balances as at December 13, 2019 were approved for disposition, the continuity schedule t by inputting the approved closing 2019 balances in the Adjustments column under 2019.

hedule for each Account 1595 vintage year that has a GL balance as at December 31, 2020, regardless of or disposition in the current application.

In the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 subin the year the sub-account started to accumulate a balance (i.e. the vintage year).

15) would accumulate a balance starting in 2015, when the relevant balances approved for disposition were 95 (2015). Input the amount approved for disposition in the OEB Approved Disposition column.

nedule can currently start from 2015. If a utility has residual balance in an Account 1595 with a vintage year alances for years up to 2015 in the row for Account 1595 (2015) and provide a separate schedule with le year.

ts, indicate whether disposition is requested in column BU.

in from the year the GL balance was last disposed. Start inputting approved ending balances in the r.

sing rate application, DVA balances as at December 13, 2016 were approved for disposition, the continuity 016. Start by inputting the approved closing 2016 balances in the Adjustments column under 2016 for the

fic 1508 sub-accounts that are approved for the utility in the drop down box in cell B71. The DVA continuity per of utility-specific 1508 sub-accounts. Input the name and the balances of the sub-account(s).

equested for various accounts in column BU

etween the DVA continuity schedule and the RRR in column BW. Provide an explanation in tab 3, if

ariances identified.

its table based on the load forecast. Note that columns O and P are generated when a utility indicates they 1. Information in these columns are populated based on data from tab 6.

to ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B o 6.2a have been completed.

utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that lated.

- utility had any customers that transitioned between Class A and B during the period the Account 1589 GA of 6.1a will be generated.
- utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-accumulated. If yes, tab 6.2a will be generated.

transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR Class B will be generated based on the number of customers.

for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the itically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a.

ner identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the lated in tabs 6.1a. and 6.2a.

tomers identified for the GA may be different than those for CBR Class B. This would depend on the period in balances accumulated.

palance accumulated and the test year. These full year Class A customers should include any transition above that were Class A customers for the full year before/after the transition year. A table will be generated isses.

for each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast tion for transition and full year Class A customers in the test year). This data will be used in the calculation of CBR Class B, as applicable.

utility indicates that they had transition customers in tab 6, #2a during the period the GA balance onsumption less WMP consumption.

is tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition all transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP ated in tab 7.

response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that R Class B balance accumulated.

ation in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated

3 consumption less WMP consumption.

om table.

allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as

alculated on a kWh, kW or number of customers basis. The rest of the information in the tab is autoe calculated accordingly .

ustomers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate



Utility Name	E.L.K. Energy Inc.
Service Territory	
Assigned EB Number	EB-2021-0016
Name of Contact and Title	
Phone Number	
Email Address	

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 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019.

<u>Question 1</u> <u>Year Selected</u>

For Accounts 1588 and 1589,

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

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 diposition on an interim basis.
 - ii) there are changes to the previously approved interim balaces, select the year of the year-end balances that were last approved for disposition on a final basis.

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.

2017

2014

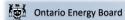
Determine whether scenario a or b below applies, then select the appropriate year.

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 diposition on an interim basis. ii) there are changes to the previously approved interim balaces, select the year of the year-end balances that were last approved for disposition on a final basis.
Question 3
Select the earliest account balance vintage year in which there is a balance in Account 1595 2015
(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016)
(o.g. ii 2010 to the cultical finage your iii finish the e a salahoo iii a 1000 cas account, coloct 2010)
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.
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
Quarties 6
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
General Notes
<u>Notes</u>
Pale green cells represent input cells.
Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

Pale grey cell represent auto-populated RRR data

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

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge ⁵ Variance WMS – Sub-account CBR Class A ⁵ Variance WMS – Sub-account CBR Class B ⁵ RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) ⁴ RSVA - Global Adjustment ⁴ Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³ Disposition and Recovery/Refund of Regulatory Balances (2017) ³ Disposition and Recovery/Refund of Regulatory Balances (2017) ³ Disposition and Recovery/Refund of Regulatory Balances (2018) ³ Disposition and Recovery/Refund of Regulatory Balances (2019) ³ Disposition and Recovery/Refund of Regulatory Balances (2019) ³ Disposition and Recovery/Refund of Regulatory Balances (2019) ³ Disposition and Recovery/Refund of Regulatory Balances (2020) ³ Disposition and Recovery/Refund of Regulatory Balances (2021) ³ Refer to the Filing Requirements for Account 1595 disposition eligibility.	1550 1551 1580 1580 1580 1586 1588 1588 1595 1595 1595 1595 1595 1595
Group 1 total requested for disposition (including Account 1589) Group 1 total requested for disposition (excluding Account 1589) RSVA - Global Adjustment requested for disposition Group 1 total (including Account 1589) Group 1 total (excluding Account 1589) RSVA - Global Adjustment	1589 1589

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

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

² 1) If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

²⁰²¹ Tate Decision.

2) If the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

Account Descriptions

Account Number

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition in Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

- 4 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.
- S Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, bub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.
- ⁶ RRR balance for Account 1580 RSVA Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class B.

Deferral/Variance Account Workform

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

						2015					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments during 2015(1)	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$3,345	\$183,762			\$187,107	-\$1,134	\$781			-\$353
Smart Metering Entity Charge Variance Account	1551	\$28,470	\$2,259			\$30,729	\$0	\$347			\$347
RSVA - Wholesale Market Service Charge ⁵	1580	-\$509,063	-\$549,296			-\$1,058,359	-\$10,495	-\$7,596			-\$18,091
Variance WMS – Sub-account CBR Class A ⁵	1580										\$0
Variance WMS – Sub-account CBR Class B ⁵	1580										\$0
RSVA - Retail Transmission Network Charge	1584	\$144,365	\$412,289			\$556,654	\$4,895	\$4,341			\$9,236
RSVA - Retail Transmission Connection Charge	1586	-\$239,293	\$445,173			\$205,880	-\$3,130	-\$1,258			-\$4,388
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$372,857	-\$433,736			-\$806,593	-\$111,444	-\$4,153			-\$115,597
RSVA - Global Adjustment ⁴	1589	\$829,449	-\$627,390			\$202,059	\$123,060	\$12,205			\$135,265
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2019)3	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595					\$0					\$C
Refer to the Filing Requirements for Account 1595 disposition eligibility.											
Group 1 total requested for disposition (including Account 1589)		-\$115,584	-\$566,940	\$0	\$0	-\$682,524	\$1,752	\$4,667	\$0	\$0	
Group 1 total requested for disposition (excluding Account 1589)		-\$945,033	\$60,450	\$0		-\$884,583	-\$121,308	-\$7,538	\$0		
RSVA - Global Adjustment requested for disposition	1589	\$829,449	-\$627,390	\$0	\$0	\$202,059	\$123,060	\$12,205	\$0	\$0	\$135,265
Group 1 total (including Account 1589)		-\$115,584	-\$566,940	\$0		-\$682,524	\$1,752	\$4,667	\$0		
Group 1 total (excluding Account 1589)		-\$945,033	\$60,450	\$0		-\$884,583	-\$121,308	-\$7,538	\$0		
RSVA - Global Adjustment	1589	\$829,449	-\$627,390	\$0	\$0	\$202,059	\$123,060	\$12,205	\$0	\$0	\$135,265

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

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

¹⁾ If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate fersion

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

					2015					
Account Descriptions Account Number	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments during 2015(1)	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(1) during 2015	Closing Interest Amounts as of Dec-31-15

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be exercised.

Deferral/Variance Account Workform

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

						2016					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts											
LV Variance Account	1550	\$187,107	\$351,167	\$2,173		\$536,101	-\$353	\$3,749	\$32	-\$195	\$3,169
Smart Metering Entity Charge Variance Account	1551	\$30,729	\$9,265	\$28,470		\$11,524	\$347	\$215	\$418	\$19	\$163
RSVA - Wholesale Market Service Charge ⁵	1580	-\$1,058,359	-\$245,693	-\$520,003		-\$784,049	-\$18,091	-\$9,648	-\$7,627	\$9,264	-\$10,848
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0					\$0
Variance WMS − Sub-account CBR Class B ⁵	1580	\$0	\$4,243			\$4,243		\$53			\$53
RSVA - Retail Transmission Network Charge	1584	\$556,654	\$355,200	\$149,251		\$762,603	\$9,236	\$7,896	\$2,189		\$15,229
RSVA - Retail Transmission Connection Charge	1586	\$205,880	\$434,446	-\$242,518		\$882,844	-\$4,388		-\$3,557	-\$118	\$5,631
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$806,593				-\$806,593	-\$115,597	-\$15,023			-\$130,620
RSVA - Global Adjustment ⁴	1589	\$202,059				\$202,059	\$135,265	\$2,223			\$137,488
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$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
Refer to the Filing Requirements for Account 1595 disposition eligibility.											
Group 1 total requested for disposition (including Account 1589)		-\$682,524	\$908,628	-\$582,627	\$0	\$808,732	\$6,419	-\$3,955	-\$8,545	\$9,256	\$20,264
Group 1 total requested for disposition (excluding Account 1589)		-\$884,583	\$908,628	-\$582,627	\$0	\$606,673	-\$128,846	-\$6,178	-\$8,545	\$9,256	-\$117,223
RSVA - Global Adjustment requested for disposition	1589	\$202,059	\$0	\$0	\$0	\$202,059	\$135,265	\$2,223	\$0	\$0	\$137,488
Group 1 total (including Account 1589)		-\$682,524	\$908,628	-\$582,627	\$0	\$808,732	\$6,419	-\$3,955	-\$8,545		\$20,264
Group 1 total (excluding Account 1589)		-\$884,583	\$908,628	-\$582,627	\$0	\$606,673	-\$128,846	-\$6,178	-\$8,545		-\$117,223
RSVA - Global Adjustment	1589	\$202,059	\$0	\$0	\$0	\$202,059	\$135,265	\$2,223	\$0	\$0	\$137,488

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

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

¹⁾ If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate fersion

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

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

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

Deferral/Variance Account Workform

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

						2017								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit /(Credit) during 2018	OEB-Approved Disposition during 2018
Group 1 Accounts														
LV Variance Account	1550	\$536,101	\$347,257	\$184,529		\$698,829	\$3,169	\$8,169	\$2,706		\$8,632	\$698,829	\$378,491	\$348,289
Smart Metering Entity Charge Variance Account	1551	\$11,524	\$3,113	\$2,607		\$12,030	\$163	\$151	\$38		\$276	\$12,030	-\$12,219	\$8,788
RSVA - Wholesale Market Service Charge ⁵	1580	-\$784,049	-\$310,137	-\$552,806		-\$541,380	-\$10,848	-\$10,826	-\$8,108		-\$13,566	-\$541,380	-\$31,503	-\$223,795
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$367			\$367	\$0	\$3			\$3	\$367	\$388	
Variance WMS – Sub-account CBR Class B ⁵	1580	\$4,243	-\$13,368			-\$9,125	\$53	-\$29			\$24	-\$9,125		
RSVA - Retail Transmission Network Charge	1584	\$762,603	\$212,912	\$416,701		\$558,813	\$15,229	\$9,347	\$6,112		\$18,464	\$558,813		\$346,899
RSVA - Retail Transmission Connection Charge	1586	\$882,844	\$340,531	\$443,876		\$779,499	\$5,631	\$10,737	\$6,510		\$9,858	\$779,499		\$429,765
RSVA - Power (excluding Global Adjustment) ⁴	1588	-\$806,593				-\$806,593	-\$130,620	-\$15,023			-\$145,643	-\$806,593		
RSVA - Global Adjustment ⁴	1589	\$202,059				\$202,059	\$137,488	\$2,425			\$139,912	\$202,059		
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595	\$0	-\$35,618	-\$2,917,840		\$2,882,222	\$0	\$3,647			\$3,647	\$2,882,222		
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$0				\$0	\$0				\$0	\$0	-\$602,158	-\$850,010
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$0				\$0	\$0				\$0	\$0		
Refer to the Filing Requirements for Account 1595 disposition eligibility.														
Group 1 total requested for disposition (including Account 1589)		\$808,732	\$580,308	\$494,907	\$0		\$20,264	\$4,951	\$7,258	\$0	\$17,957	\$894,133		\$59,936
Group 1 total requested for disposition (excluding Account 1589)		\$606,673	\$580,308	\$494,907	\$0		-\$117,223	\$2,526	\$7,258	\$0	-\$121,955	\$692,074		\$59,936
RSVA - Global Adjustment requested for disposition	1589	\$202,059	\$0	\$0	\$0	\$202,059	\$137,488	\$2,425	\$0	\$0	\$139,912	\$202,059	\$0	\$0
Group 1 total (including Account 1589)		\$808,732	\$545,057	-\$2,422,933	\$0		\$20,264	\$8,601	\$7,258	\$0	\$21,607	\$3,776,722		\$59,936
Group 1 total (excluding Account 1589)		\$606,673	\$545,057	-\$2,422,933	\$0		-\$117,223	\$6,176	\$7,258	\$0	-\$118,305	\$3,574,663		\$59,936
RSVA - Global Adjustment	1589	\$202,059	\$0	\$0	\$0	\$202,059	\$137,488	\$2,425	\$0	\$0	\$139,912	\$202,059	\$0	\$0

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

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

¹⁾ If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate fecision

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

	2017	
Account Descriptions Account Number	Opening Principal Transactions Debit / OEB-Approved Principal Closing Opening Opening Transactions Debit / Disposition during Adjustments(1) Balanca sof Amounts as of Occ-31-17 Disposition Adjustments(1) Amounts as of Dec-31-17 Disposition Adjustments(1) Amounts as of Dec-31-17 Disposition Adjustments(1) Dec-31-17 Dec-31-17 Dec-31-17	

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved disposition in OAccount 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

Deferral/Variance Account Workform

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

			2018										2019		
Account Descriptions	Account Number	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19	Transactions(1) Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19
Group 1 Accounts															
LV Variance Account	1550		\$729,031	\$8,632	\$12,386	\$10,712		\$10,306	\$729,031	\$411,229	\$349,967		\$790,293	\$10,306	\$15,641
Smart Metering Entity Charge Variance Account	1551		-\$8,977	\$276	\$71	\$429		-\$82	-\$8,977	\$3,466	\$3,154		-\$8,665	-\$82	-\$227
RSVA - Wholesale Market Service Charge ⁵	1580		-\$349,088	-\$13,566	-\$7,434	-\$14,665		-\$6,335	-\$349,088	-\$71,530	-\$317,878		-\$102,740	-\$6,335	-\$3,587
Variance WMS – Sub-account CBR Class A ⁵	1580		\$755	\$3	\$11			\$14	\$755	-\$163			\$592	\$14	\$14
Variance WMS – Sub-account CBR Class B ⁵	1580		-\$30,546	\$24	-\$381			-\$357	-\$30,546	-\$22,688	-\$13,368		-\$39,866	-\$357	-\$750
RSVA - Retail Transmission Network Charge	1584		\$210,789	\$18,464	\$7,485	\$15,061		\$10,888	\$210,789	-\$100,247	\$219,024		-\$108,482	\$10,888	\$618
RSVA - Retail Transmission Connection Charge	1586		\$266,540	\$9,858	\$9,769	\$14,226		\$5,401	\$266,540	\$108,797	\$347,041		\$28,296	\$5,401	\$1,144
RSVA - Power (excluding Global Adjustment) ⁴	1588		-\$806,593	-\$145,643	-\$15,023			-\$160,666	-\$806,593				-\$806,593	-\$160,666	-\$18,128
RSVA - Global Adjustment ⁴	1589		\$202,059	\$139,912	\$3,763			\$143,676	\$202,059				\$202,059	\$143,676	\$4,541
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595		\$1,874,006	\$3,647	\$42,060			\$45,707	\$1,874,006	-\$533,526			\$1,340,480	\$45,707	\$36,910
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595		\$247,852	\$0	\$6,992			\$6,992	\$247,852	-\$454,400			-\$206,548	\$6,992	-\$1,709
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595		\$0	\$0				\$0	\$0	-\$827,559	-\$1,107,271		\$279,712	\$0	\$10,041
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595		\$0	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595		\$0	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595		\$0	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595		\$0	\$0				\$0	\$0				\$0	\$0	
Refer to the Filing Requirements for Account 1595 disposition eligibility.															
Group 1 total requested for disposition (including Account 1589)		\$0	\$461,067	\$17,957	\$17,629	\$25,763	\$0		\$461,067	-\$952,932	-\$519,331	\$0		\$9,823	
Group 1 total requested for disposition (excluding Account 1589)		\$0	\$259,008	-\$121,955	\$13,865	\$25,763	\$0		\$259,008	-\$952,932	-\$519,331	\$0	-\$174,593	-\$133,853	
RSVA - Global Adjustment requested for disposition	1589	\$0	\$202,059	\$139,912	\$3,763	\$0	\$0	\$143,676	\$202,059	\$0	\$0	\$0	\$202,059	\$143,676	\$4,541
Group 1 total (including Account 1589)		\$0	\$2,335,828	\$21,607	\$59,700	\$25,763	\$0	\$55,544	\$2,335,828	-\$1.486.621	-\$519.331	\$0	\$1,368,538	\$55,544	\$44,508
Group 1 total (excluding Account 1589)		\$0	\$2,133,769	-\$118,305	\$55,936	\$25,763	\$0		\$2,133,769	-\$1,486,621	-\$519,331	\$0	\$1,166,479	-\$88,132	
RSVA - Global Adjustment	1589	\$0	\$202,059	\$139,912	\$3,763	\$0	\$0		\$202,059	\$0		\$0	\$202,059	\$143,676	
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For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (ϵ figure and credit balance are to have a negative figure) as per the related OEB decision.

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

¹⁾ If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2021 rate decision

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

	2018									2019		
Account Descriptions Account Numb	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Transactions(1) Debit/(Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recoveryirefund is to be recorded in the "Transaction" column. Any virtage year of Account 1595 is only to be disposition of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounting Step 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be envirained.

Deferral/Variance Account Workform

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

									2020						
Account Descriptions	Account Number	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19	Opening Principal Amounts as of Jan-1-20	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interest Amounts as of Dec-31-20	Principal Disposition during 2021 - instructed by OEB
Group 1 Accounts															
LV Variance Account	1550	\$5,531		\$20,416	\$790,293	\$516,671	\$378,491		\$928,473	\$20,416	\$11,105	\$16,986		\$14,535	\$411,230
Smart Metering Entity Charge Variance Account	1551	\$5		-\$314	-\$8,665	-\$2,516	-\$12,220		\$1,039	-\$314	-\$56	-\$444		\$74	\$3,466
RSVA - Wholesale Market Service Charge ⁵	1580	-\$5,498		-\$4,424	-\$102,740	-\$142,578	-\$31,115		-\$214,203	-\$4,424	-\$1,817	-\$2,902		-\$3,339	-\$84,371
Variance WMS – Sub-account CBR Class A ⁵	1580			\$28	\$592	-\$163			\$429	\$28	\$11			\$39	
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$267		-\$840	-\$39,866	-\$19,521	-\$21,421		-\$37,966	-\$840	-\$793	-\$356		-\$1,277	-\$10,048
RSVA - Retail Transmission Network Charge	1584	\$852		\$10,654	-\$108,482	-\$165,307	-\$1,126		-\$272,663	\$10,654	-\$1,990	\$3,816		\$4,848	-\$100,247
RSVA - Retail Transmission Connection Charge	1586	\$2,599		\$3,946	\$28,296	\$359,859	-\$83,194		\$471,349	\$3,946	\$2,390	\$1,078		\$5,258	\$108,796
RSVA - Power (excluding Global Adjustment) ⁴	1588			-\$178,794	-\$806,593				-\$806,593	-\$178,794	-\$11,091			-\$189,884	
RSVA - Global Adjustment ⁴	1589			\$148,217	\$202,059				\$202,059	\$148,217	\$2,778			\$150,995	
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595			\$82,617	\$1,340,480	-\$510,839			\$829,641	\$82,617	\$16,328			\$98,945	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			\$5,283	-\$206,548	\$61,807			-\$144,741	\$5,283	-\$2,671			\$2,612	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			\$10,041	\$279,712	-\$624,984			-\$345,272	\$10,041	-\$1,307			\$8,734	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			\$0	\$0	-\$150,614	-\$247,593		\$96,979	\$0	\$962			\$962	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595			\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595			\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			\$0	\$0				\$0	\$0				\$0	
Refer to the Filing Requirements for Account 1595 disposition eligibility.															
Group 1 total requested for disposition (including Account 1589)		\$3,222	\$0		\$27,466		\$229,415	\$(\$14,185	-\$3,451	\$18,178	\$0	-\$7,444	\$328,826
Group 1 total requested for disposition (excluding Account 1589)		\$3,222	\$0		-\$174,593	-\$16,569	\$229,415	\$(-\$134,032	-\$6,230	\$18,178	\$0	-\$158,439	\$328,826
RSVA - Global Adjustment requested for disposition	1589	\$0	\$0	\$148,217	\$202,059	\$0	\$0	\$1	\$202,059	\$148,217	\$2,778	\$0	\$0	\$150,995	\$0
Group 1 total (including Account 1589)		\$3,222	\$0	\$96,830	\$1,368,538	-\$678,185	-\$18,178	\$1	\$708,531	\$96,830	\$13,850	\$18,178	\$0	\$92,502	\$328,826
Group 1 total (excluding Account 1589)		\$3,222	\$0		\$1,166,479		-\$18,178	\$(-\$51,387	\$11,071	\$18,178	\$0	-\$58,493	\$328,826
RSVA - Global Adjustment	1589	\$0	\$0	\$148,217	\$202,059	\$0	\$0	\$1	\$202,059	\$148,217	\$2,778	\$0	\$0	\$150,995	\$0

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

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

¹⁾ If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate fecision

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

		2020	
Account Descriptions Account Number	OEB-Approved Interest Closing Interes Disposition Adjustments(1) Amounts as of during 2019 during 2019 Dec-31-19	Principal interest Jan-1 to Disposition during Adjustments(1) Interest interest Jan-1 to Disposition Adjustments(1) Amounts as of Amounts of (1994) during 1999 (1994) (1994) du	

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in **OEB Approved Disposition** column. The recovery/ferfund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounting Step 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be exercised.

Deferral/Variance Account Workform

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

	-	20	021		Projec	ted Interest on	Dec-31-20 Balan	ces		2.1.7 RRR	
	count Dispo during instruc	ition B 2021 - 3 ed by D		Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 - 20 balance adjusted for disposition during 2021 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)
Group 1 Accounts											
LV Variance Account	550	8,587	\$517,243	\$5,948	\$3,925	\$983	\$10,856	\$528,098.75		\$945,408	\$2,400
Smart Metering Entity Charge Variance Account	551	\$170	-\$2,427	-\$96	-\$6	-\$5	-\$107	-\$2,534.00		\$1,022	-\$91
RSVA - Wholesale Market Service Charge ⁵	580	\$4,611	-\$129,832	\$1,272	-\$981	-\$247	\$44	-\$129,788.45		-\$266,552	-\$49,009
	580		\$429	\$39	\$6	\$1	\$46	\$0.00		\$0	-\$468
	580	\$280	-\$27,918	-\$1,557	-\$183	-\$53	-\$1,793	-\$29,711.00		\$0	\$39,243
		\$1,305	-\$172,416	\$3,543	-\$1,221	-\$328	\$1,994	-\$170,422.13		-\$266,087	\$1,729
9	586	\$4,241	\$362,553	\$1,017	\$2,325	\$689	\$4,031	\$366,584.40		\$475,168	-\$1,439
	588		-\$806,593	-\$189,884	-\$4,598	-\$1,533	-\$196,015	-\$1,002,607.14		-\$4,831,379	-\$3,834,902
	589		\$202,059	\$150,995	\$1,152	\$384	\$152,531	\$354,589.88		\$1,379,680	\$1,026,626
	595		\$829,641	\$98,945	\$4,689	\$1,563	\$105,197	\$0.00	No	\$0	-\$928,586
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	595		-\$144,741	\$2,612	-\$825	-\$275	\$1,512	-\$143,229.00	Yes	\$0	\$142,129
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	595		-\$345,272	\$8,734	-\$1,968	-\$656	\$6,110	-\$339,162.00	Yes	\$0	\$336,538
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	595		\$96,979	\$962	\$553	\$184	\$1,699	\$0.00	No	\$440,940	\$342,999
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	595		\$0	\$0			\$0	\$0.00	No		\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	595		\$0	\$0			\$0	\$0.00	No	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	595		\$0	\$0			\$0	\$0.00	No	\$0	\$0
Refer to the Filing Requirements for Account 1595 disposition eligibility.											
Group 1 total requested for disposition (including Account 1589)		\$9,972	-\$547,344	-\$17,416	-\$2,380	-\$1,041	-\$20,837	-\$568,180.69			\$225,962
Group 1 total requested for disposition (excluding Account 1589)		9,972	-\$749,403	-\$168,411	-\$3,532	-\$1,425	-\$173,368	-\$922,770.57			\$579,016
RSVA - Global Adjustment requested for disposition	589	\$0	\$202,059	\$150,995	\$1,152	\$384	\$152,531	\$354,589.88			-\$353,054
Group 1 total (including Account 1589)	ı	\$9,972	\$379,705	\$82,530	\$2,868	\$707	\$86,105				
Group 1 total (excluding Account 1589)		9,972	\$177,646	-\$68,465	\$1,716	\$323	-\$66,426				
RSVA - Global Adjustment	589	\$0	\$202,059	\$150,995	\$1,152	\$384	\$152,531				

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

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

¹⁾ If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate fecision

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

	2021	Projected Interest on Dec-31-20 Balances		2.1.7 RRR	
Account Descriptions Account Number	Disposition Balances as of Dec Balances as of Dec	Projected Interest from Jan 1, 2021 to December 31, 2021 on January 1, 2022 to April 30,	Accounts To Dispose Yes/No		Variance RRR vs. 2020 Balance (Principal + Interest)

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recoveryletfund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounting Step 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be exercised.

Deferral/Variance Account Workform

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

Account Descriptions	Account Number	
Group 1 Accounts		
LV Variance Account	1550	Please provide an explanation of the variance in the tab 3 - Appendix A
Smart Metering Entity Charge Variance Account	1551	Please provide an explanation of the variance in the tab 3 - Appendix A
RSVA - Wholesale Market Service Charge ⁵	1580	Variance does not agree to RRR CBR balance in BV28. Please provide an explanation of the variance in tab 3 - Appendix A
Variance WMS – Sub-account CBR Class A ⁵	1580	Please provide an explanation of the variance in the tab 3 - Appendix A
Variance WMS – Sub-account CBR Class B ⁵	1580	Please provide an explanation of the variance in the tab 3 - Appendix A
RSVA - Retail Transmission Network Charge	1584	Please provide an explanation of the variance in the tab 3 - Appendix A
RSVA - Retail Transmission Connection Charge	1586	Please provide an explanation of the variance in the tab 3 - Appendix A
RSVA - Power (excluding Global Adjustment) ⁴	1588	Please provide an explanation of the variance in the tab 3 - Appendix A
RSVA - Global Adjustment ⁴	1589	Please provide an explanation of the variance in the tab 3 - Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595	Please provide an explanation of the variance in the tab 3 - Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	Please provide an explanation of the variance in the tab 3 - Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	Please provide an explanation of the variance in the tab 3 - Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	Please provide an explanation of the variance in the tab 3 - Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	
Refer to the Filing Requirements for Account 1595 disposition eligibility.		
Group 1 total requested for disposition (including Account 1589)		
Group 1 total requested for disposition (excluding Account 1589)		
RSVA - Global Adjustment requested for disposition	1589	ı
Group 1 total (including Account 1589)		I
Group 1 total (excluding Account 1589)		
RSVA - Global Adjustment	1589	i

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

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

1) If the LDC's rate year begins on January 1, 2022, the projected interest is recorded from January 1, 2021 to December 31, 2021 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate fersion

December 31, 2021 on the December 31, 2020 balances, aguisted to remove balances approved for asposition in the 2021 rate decision.

2) if the LDC's rate year begins on May 1, 2022, the projected interest is recorded from January 1, 2021 to April 30, 2022 on the December 31, 2020 balances, adjusted to remove balances approved for disposition in the 2021 rate decision.

Account Descriptions

Account Number

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved disposition in OAccount 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2019), (2020) and (2021) will not be eligible for disposition in the 2022 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 at 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account 1680 class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.



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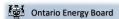
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Ontario Energy Board 2022 Deferral/Variance Account Workform

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 vs. 2020 Balance cipal + Interest)	Explanation
LV Variance Account	1550	\$ 2,400.07	In 2015, opening interest was included in the principal balance, this error has been corrected and carried forward through all the years
Smart Metering Entity Charge Variance Account	1551	\$ (91.47)	interest calculation was updated for all years
RSVA - Wholesale Market Service Charge5	1580	\$ (49,009.49)	CBR Class A and B was not tracked correctly in separate sub accounts. This has been corrected. The 2015 opening interest was included in the principal balance, this error has been corrected and carried forward through all the years
Variance WMS – Sub-account CBR Class A5	1580	\$ (468.00)	CBR Class A and B was not tracked correctly in separate sub accounts. This has been corrected. There is a balance in this account which was billed in January of 2021.
Variance WMS – Sub-account CBR Class B5	1580	\$ 39,243.00	CBR Class A and B was not tracked correctly in separate sub accounts. This has been corrected.
RSVA - Retail Transmission Network Charge	1584	\$ 1,728.57	The 2015 opening interest was included in the principal balance, this error has been corrected and carried forward through all the years
RSVA - Retail Transmission Connection Charge	1586	\$ (1,439.24)	The 2015 opening interest was included in the principal balance, this error has been corrected and carried forward through all the years
RSVA - Power (excluding Global Adjustment)4	1588	\$ (3,834,901.79)	The 2015 opening interest was included in the principal balance, this error has been corrected and carried forward through all the years. Balance was adjusted for audit differences.
RSVA - Global Adjustment 4	1589	\$ 1,026,625.77	The 2015 opening interest was included in the principal balance, this error has been corrected and carried forward through all the years. Balance was adjusted for audit differences.
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)3	1595	\$ (928,586.00)	Prior to 2016, separate sub-accounts were not maintained to track each year's disposition. Adjustments have been made to move dispositions and rate riders to the appropriate sub-account. No interest was recorded for these accounts, this has been
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	\$ 142,129.00	Prior to 2016, separate sub-accounts were not maintained to track each year's disposition. Adjustments have been made to move dispositions and rate riders to the appropriate sub-account. No interest was recorded for these accounts, this has been
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595	\$ 336,538.00	Prior to 2016, separate sub-accounts were not maintained to track each year's disposition. Adjustments have been made to move dispositions and rate riders to the appropriate sub-account. No interest was recorded for these accounts, this has been
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	\$ 342,999.36	Prior to 2016, separate sub-accounts were not maintained to track each year's disposition. Adjustments have been made to move dispositions and rate riders to the appropriate sub-account. No interest was recorded for these accounts, this has been
Deferred IFRS Transition Costs	1508	\$ (51,151.91)	Separate sub-accounts maintained for the 1508 accounts were reported in total as 1508. Included in this total was the costs accumulated in the 1509 sub-accounts. Interest was not charged on the Gain on disposition account, this has now been
Pension contributions	1508	\$ 0.34	Separate sub-accounts maintained for the 1508 accounts were reported in total as 1508. Included in this total was the costs accumulated in the 1509 sub-accounts, such costs totaled \$35,712 the sum of the 1508 differences
Late Payment Penalty	1508	\$ (0.07)	Separate sub-accounts maintained for the 1508 accounts were reported in total as 1508. Included in this total was the costs accumulated in the 1509 sub-accounts, such costs totaled \$35,712 the sum of the 1508 differences
Gain on disposition	1508	\$ 53,988.26	Separate sub-accounts maintained for the 1508 accounts were reported in total as 1508. Included in this total was the costs accumulated in the 1509 sub-accounts, such costs totaled \$35,712 the sum of the 1508 differences
Retail Cost Variance Account - Retail6	1518	\$ (18.63)	The 2015 opening interest was included in the principal balance, this error has been corrected and carried forward through all the years
Misc. Deferred Debits	1525	\$ 0.15	rounding
Retail Cost Variance Account - STR6	1548	\$ 1.31	rounding

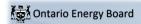


In the green shaded cells, enter the data related to the proposed load forecast. Do not enter data for the MicroFit class.

			,	A	В				С	D:	=A-C		E	F =B-C-E (deduct E if applicable)				
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered <mark>kWh</mark>	Total Metered kW	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴	Distribution Revenue	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	1595 Recovery Share Proportion (2016) ¹	1595 Recovery Share Proportion (2017) ¹	1568 LRAM Variance Account Class Allocation ³ (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
RESIDENTIAL	kWh	10,981	93,507,179		1,870,144	-	2,644,329			93,507,179	-		-	1,870,144	65%	38%	63,716 35,323	10,981
GENERAL SERVICE LESS THAN 50 KW	kWh	1,257	27,656,663		3,595,366	-	469,769			27,656,663	-		-	3,595,366	7%	12%	35,323	1,257
GENERAL SERVICE 50 TO 4,999 KW	kW	98	59,482,525	199,000	40,501,770	135,500	565,838			59,482,525	199,000			40,501,770	27%	29%	27,178	
UNMETERED SCATTERED LOAD	kWh	32	248,217		248,217	-	3,478			248,217	-			248,217	0%	0%	(16)	
SENTINEL LIGHTING	kW	17	141,998	373		373	3,212			141,998	373			141,998	0%	0%	(1,438)	
STREET LIGHTING	kW	3,106	1,308,977	3,787	1,308,977	3,787	124,627			1,308,977	3,787	-	-	1,308,977	0%	1%		
EMBEDDED DISTRIBUTOR	kW	6	57,735,484	138,872	57,735,484	138,872	101,397			57,735,484	138,872	-	-	57,735,484	1.6%	19.4%		
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Total		15,497	240,081,043	342,032	105,401,956	278,532	\$ 3,912,650		-	240,081,043	342,032	-	-	105,401,956	100%	100%	\$ 121,668	
Total		15,457	240,001,043	342,032	103,401,556	210,332	ψ 5,912,650	· -		240,001,043	342,032	-		105,401,956	100 /6	100/6	\$ 121,668 \$ 121.668	ı

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

 $^{^{2}}$ The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

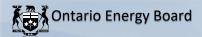


		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	UNMETERED SCATTERED LOAD	SENTINEL LIGHTING	STREET LIGHTING	EMBEDDED DISTRIBUTOR
LV Variance Account	1550	528,099	kWh	205,685	60,835	130,842	546	312	2,879	126,999
Smart Metering Entity Charge Variance Account	1551	(2,534)	# of Customers	(2,274)	(260)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(129,788)	kWh	(50,550)	(14,951)	(32,156)	(134)	(77)	(708)	(31,212)
RSVA - Retail Transmission Network Charge	1584	(170,422)	kWh	(66,376)	(19,632)	(42,224)	(176)	(101)	(929)	(40,984)
RSVA - Retail Transmission Connection Charge	1586	366,584	kWh	142,778	42,229	90,825	379	217	1,999	88,157
RSVA - Power (excluding Global Adjustment)	1588	(1,002,607) 354,590	kWh Non-RPP kWh	(390,497)	(115,498)	(248,406)	(1,037)	(593) 478	(5,466) 4.404	(241,110)
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)	1589 1595	354,590	%	6,291 0	12,095	136,255 0	835 0	0	4,404	194,232
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)	1595	(143 229)	%	(92.869)	(9.614)	(38.067)	(109)	(201)	(41)	(2.329)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(339.162)	%	(128 789)	(42 090)	(98.913)	(329)	(229)	(2.913)	(65.899)
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	0	%	0	0	Ō	0	0	0	0
Total Group 1 accounts above (excluding 1589)		(893,060)		(382,893)	(98,980)	(238,100)	(859)	(671)	(5,180)	(166,378)
D (1500 T ** 0 1	4500	04.770	LAMIS	0.404	2,509	F 20F	22	42	119	5.007
Deferred IFRS Transition Costs	1508	21,776	kWh	8,481 0	2,509	5,395 0	23	13	119	5,237 0
Pole Attachment Revenue Variance Retail Service Charge Incremental Revenue	1508 1508	0	# of Customers	0	0	0	0	0	0	0
Retail Service Charge Incremental Revenue Customer Choice Initiative Costs	1508	0	# or Customers kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0	0
OEB Cost Assessments	1508	0	kWh	0	0	0	Ö	0	0	0
Pension contributions	1508	0	kWh	0	0	0	0	0	0	0
Late Payment Penalty	1508	Ö	kWh	0	0	0	Ö	Ö	Ö	0
Gain on disposition	1508	(54,369)	kWh	(21,176)	(6,263)	(13,471)	(56)	(32)	(296)	(13,075)
	1508	0	kWh	0	0	0	0	0	0	0
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Retail Cost Variance Account - Retail	1518	(11.908)	# of Customers	(8.438)	(966)	(75)	(25)	(13)	(2.387)	(5)
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	(74)	kWh	(29)	(9)	(18)	(0)	(0)	(0)	(18)
Retail Cost Variance Account - STR	1548	(799)	# of Customers	(566)	(65)	(5)	(2)	(1)	(160)	(0)
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0	kWh	0	0	0	0	0	0	0
(excludes sub-account and contra account)					· ·					
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	0	kWh	0	0	0	0	0	0	0
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LRAM Variance Account (Enter dollar amount for each class)	1568	121,668		63,716	35,323	27,178	(16)	(1,438)	(3,096)	0
Describbs Consenting Consenting OMOA Deferred Assessed	4500	0	kWh	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1532 1555	0	kWh	0	0	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1000	U	KVVII	0	0	U	Ū	0	U	U
Variance WMS - Sub-account CBR Class B (separate rate rider if Class A Customers)	1580	(29,711)	kWh	(11,572)	(3,423)	(7,361)	(31)	(18)	(162)	(7,145)
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		239.336		58.155	31.469	42.462	311	(1)	995	105.945
Total of Account 1580 and 1588 (not allocated to WMPs)		(1 132 396)		(441.047)	(130 449)	(280 563)	(1.171)	(670)	(6.174)	(272.322)
Account 1589 (allocated to Non-WMPs)		354,590		6,291	12,095	136,255	835	478	4,404	194,232
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Group 2 Accounts (including 1592, 1532, 1555)		(45,374)		(21,727)	(4,794)	(8,174)	(60)	(33)	(2,725)	(7,861)
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	17,985	kWh	7,005	2,072	4,456	19	11	98	4,325
Total of Accounts 1575 and 1576		17,985		7,005	2,072	4,456	19	11	98	4,325
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1a	The year Account 1589 GA was last disposed	0		
1b	The year Account 1580 CBR Class B was last disposed	2016	Note that the sub-account was established in 2015.	
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?		(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)	
2b	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?	t	(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)	
3a	Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated	Transition Customers - N	Ion-loss Adjusted Billing Determinants by Customer	
		Customer	Rate Class	
3b	Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition). In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year, including any transition 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 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)



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

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

2016

RESIDENTIAL
GENERAL SERVICE LESS THAN 50 KW
GENERAL SERVICE 50 TO 4,999 KW
UNMETERED SCATTERED LOAD
SENTINEL LIGHTING
STREET LIGHTING
EMBEDDED DISTRIBUTOR

	Total Metered Fo		Forecast Total Metered 1 for Full Year Class A		Forecast Total Metered Transition Cu			Customers (Total Consumption LESS WMP, Class A and Transition Customers'			
	kWh	kW	kWh	kW	kWh	kW	kWh	kW			
	93,507,179	_	0	0	0		93,507,179		39%		
	27,656,663		0	0	O		27,656,663	-	12%		
	59,482,525	199,000	0	0	O		59,482,525	199,000	25%		
	248,217	-	0	0	0	(0 248,217	-	0%		
	141,998	373	0	0	0	(0 141,998	373	0%		
	1,308,977	3,787	0	0	0	(0 1,308,977	3,787	1%		
	57,735,484	138,872	0	0	0	(57,735,484	138,872	24%		
		-	0	0	0	(0 -	-	0%		
		-	0	0	0	(0 -	-	0%		
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Total	240,081,043	342,032	-	-	-	-	240,081,043	342,032	100%		

Metered Consumption for Current Class B