



2022 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 per instructions

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	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 total
2	In the Group 2 continuity schedule tab 2b, Account 15
3	The table in tab 6, 3a for transition customer consum
4	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

6 - Class A Data Consumption	<p>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).</p>	7 8 9
6.1a. - GA Allocation	<p>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).</p>	10
6.2 - CBR	<p>This tab calculates the billing determinants for the CBR Class B rate rider, if applicable.</p>	11
6.2a - CBR_B Allocation	<p>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</p>	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 t
o 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 ba
approved disposition on a final t

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 :
Account 1580 WMS, as part of t

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. Star*

Complete the DVA continuity sc
whether the account is eligible f

The continuity schedule will ope
account, start inputting data fro
*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 numt

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 t

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

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

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 cus which the GA and CBR Class B

Under #3a, enter the number of or Account 1580 CBR Class B t 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 c

The rest of the information in thi customers in the bottom table. / 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 : calculated in tab 7.

whether the rate rider is to be ca
populated and the rate riders an

amount allocated to transition of
rider.

Workform

Changes from the Prior Year

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"

total and interest amounts for Group 1 and 2 balances shown in the DVA Continuity Schedule, agree with the

Instructions

will 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
basis and there are changes to those balances. If that is the case, tab 2a will open from the year of last
basis. 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

chedule.

Account 1595:

Account 1595 will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the current year.

For a new application, DVA balances as at December 31, 2019 were approved for disposition, the continuity schedule should be prepared by inputting the approved closing 2019 balances in the Adjustments column under 2019.

Prepare a continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2020, regardless of whether the account is disposed in the current application.

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

For example, if a utility's Account 1595 (2015) 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.

The continuity schedule can currently start from 2015. If a utility has residual balance in an Account 1595 with a vintage year other than 2015, enter the approved ending balances for years up to 2015 in the row for Account 1595 (2015) and provide a separate schedule with the vintage year.

Yes/No, indicate whether disposition is requested in column BU.

Account 1595 will open from the year the GL balance was last disposed. Start inputting approved ending balances in the current year.

For a new application, DVA balances as at December 31, 2016 were approved for disposition, the continuity schedule should be prepared by inputting the approved closing 2016 balances in the Adjustments column under 2016 for the

Account 1508 sub-accounts that are approved for the utility in the drop down box in cell B71. The DVA continuity schedule should be prepared for each utility-specific 1508 sub-account. Input the name and the balances of the sub-account(s).

Disposition is requested for various accounts in column BU

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

variances identified.

Prepare a continuity table based on the load forecast. Note that columns O and P are generated when a utility indicates they have Class A customers. Information in these columns are populated based on data from tab 6.

Ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B customers in column 6.2a have been completed.

Check if the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that is being reported.

If a utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance 6.1a will be generated.

If a 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.

For transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR Class B balance 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 period) will be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a.

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

Customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA balance and CBR Class B balance accumulated.

For each rate class identified in which there were full year Class A customers during the period the GA balance accumulated and the test year. These full year Class A customers should include any transition customers above that were Class A customers for the full year before/after the transition year. A table will be generated for each rate class.

For each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast 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.

If a utility indicates that they had transition customers in tab 6, #2a during the period the GA balance

accumulated, consumption less WMP consumption.

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

If a utility's response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that the GA balance and CBR Class B balance accumulated.

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

Consumption less WMP consumption.

From table.

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

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

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



2022 Deferral/Variance Account Workform

Utility Name

Service Territory

Assigned EB Number

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.

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

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.

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.

2016

Question 3

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

(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016)

2015

Question 4

Select the earlier of i) the year 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

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

Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

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

 Pale grey cell represent auto-populated RRR data

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2022 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
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁵	1580
Variance WMS – Sub-account CBR Class A ⁵	1580
Variance WMS – Sub-account CBR Class B ⁵	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ⁴	1588
RSVA - Global Adjustment ⁴	1589
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>	
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
Group 1 total (including Account 1589)	
Group 1 total (excluding Account 1589)	
RSVA - Global Adjustment	1589

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

¹ 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.

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

³ 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.

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.

⁵ 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 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	\$2,258			\$30,729	\$0	\$347			\$347
RSVA - Wholesale Market Service Charge ²	1580	-\$509,063	-\$549,296			-\$1,058,359	-\$10,495	-\$7,596			-\$18,091
Variance WMS – Sub-account CBR Class A ²	1580										\$0
Variance WMS – Sub-account CBR Class B ²	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) ¹	1588	-\$372,857	-\$433,736			-\$806,593	-\$111,444	-\$4,153			-\$115,597
RSVA - Global Adjustment ¹	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					\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
Group 1 total requested for disposition (including Account 1589)		-\$115,584	-\$566,940	\$0	\$0	-\$682,524	\$1,752	\$4,667	\$0	\$0	\$6,419
Group 1 total requested for disposition (excluding Account 1589)		-\$945,033	\$60,450	\$0	\$0	-\$884,583	-\$121,308	-\$7,538	\$0	\$0	-\$128,846
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	\$0	-\$682,524	\$1,752	\$4,667	\$0	\$0	\$6,419
Group 1 total (excluding Account 1589)		-\$945,033	\$60,450	\$0	\$0	-\$884,583	-\$121,308	-\$7,538	\$0	\$0	-\$128,846
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 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
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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 & 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 explained.

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

		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 Ently Charge Variance Account	1551	\$30,729	\$9,265	\$28,470		\$11,524	\$347	\$215	\$418	\$19	\$163
RSVA - Wholesale Market Service Charge ²	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 ²	1580	\$0				\$0					\$0
Variance WMS – Sub-account CBR Class B ²	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	\$286	\$15,229
RSVA - Retail Transmission Connection Charge	1586	\$205,880	\$434,446	-\$242,518		\$882,844	-\$4,388	\$6,580	-\$3,557	-\$118	\$5,631
RSVA - Power (excluding Global Adjustment) ¹	1588	-\$806,593				-\$806,593	-\$115,597	-\$15,023			-\$130,620
RSVA - Global Adjustment ¹	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
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
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	\$9,256	\$20,264
Group 1 total (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	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 (e 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 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
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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 & 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 explained.

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

		2017									2018			
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 Ently 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 ²	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	-\$21,421	
RSVA - Retail Transmission Network Charge	1584	\$762,603	\$212,912	\$416,701		\$558,813	\$15,229	\$9,347	\$6,112		\$18,464	\$558,813	-\$1,125	\$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	-\$83,194	\$429,765
RSVA - Power (excluding Global Adjustment) ¹	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	-\$1,008,216	
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		
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>														
Group 1 total requested for disposition (including Account 1589)		\$808,732	\$580,308	\$494,907	\$0	\$894,133	\$20,264	\$4,951	\$7,258	\$0	\$17,957	\$894,133	-\$373,129	\$59,936
Group 1 total requested for disposition (excluding Account 1589)		\$606,673	\$580,308	\$494,907	\$0	\$692,074	-\$117,223	\$2,526	\$7,258	\$0	-\$121,955	\$692,074	-\$373,129	\$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	\$3,776,722	\$20,264	\$8,601	\$7,258	\$0	\$21,607	\$3,776,722	-\$1,380,957	\$59,936
Group 1 total (excluding Account 1589)		\$606,673	\$545,057	-\$2,422,933	\$0	\$3,574,663	-\$117,223	\$6,176	\$7,258	\$0	-\$118,305	\$3,574,663	-\$1,380,957	\$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 (credit figure and debit 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 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	2017									2018		
		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

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 & 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 explained.

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

Account Descriptions	Account Number	2018						2019							
		Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19	Transactions(1) Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19
Group 1 Accounts															
LV Variance Account	1550		\$729,031	\$8,632	\$12,386	\$10,712		\$10,306	\$729,031	\$411,229	\$349,967		\$790,293	\$10,306	\$15,641
Smart Metering Ently 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 ²	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 ²	1580		\$755	\$3	\$11			\$14	\$755	-\$163			\$592	\$14	\$14
Variance WMS – Sub-account CBR Class B ²	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) ¹	1588		-\$806,593	-\$145,643	-\$15,023			-\$160,666	-\$806,593				-\$806,593	-\$160,666	-\$18,128
RSVA - Global Adjustment ¹	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	
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>															
Group 1 total requested for disposition (including Account 1589)		\$0	\$461,067	\$17,957	\$17,629	\$25,763	\$0	\$9,823	\$461,067	-\$952,932	-\$519,331	\$0	\$27,466	\$9,823	\$7,584
Group 1 total requested for disposition (excluding Account 1589)		\$0	\$259,008	-\$121,955	\$13,865	\$25,763	\$0	-\$133,853	\$259,008	-\$952,932	-\$519,331	\$0	-\$174,593	-\$133,853	\$3,043
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	-\$88,132	\$2,133,769	-\$1,486,621	-\$519,331	\$0	\$1,166,479	-\$88,132	\$39,967
RSVA - Global Adjustment	1589	\$0	\$202,059	\$139,912	\$3,763	\$0	\$0	\$143,676	\$202,059	\$0	\$0	\$0	\$202,059	\$143,676	\$4,541

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e 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 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 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

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 & 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 explained.

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

Account Descriptions	Account Number	2020													Principal Disposition during 2021 - instructed by OEB
		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	
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 Ently 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 ²	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 ²	1580			\$28	\$592	-\$163			\$429	\$28	\$11			\$39	
Variance WMS - Sub-account CBR Class B ²	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) ¹	1588			-\$178,794	-\$806,593				-\$806,593	-\$178,794	-\$11,091			-\$189,884	
RSVA - Global Adjustment ¹	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	
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>															
Group 1 total requested for disposition (including Account 1589)		\$3,222	\$0	\$14,185	\$27,466	-\$16,569	\$229,415	\$0	-\$218,518	\$14,185	-\$3,451	\$18,178	\$0	-\$7,444	\$328,826
Group 1 total requested for disposition (excluding Account 1589)		\$3,222	\$0	-\$134,032	-\$174,593	-\$16,569	\$229,415	\$0	-\$420,577	-\$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	\$0	\$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	\$0	\$708,531	\$96,830	\$13,850	\$18,178	\$0	\$92,502	\$328,826
Group 1 total (excluding Account 1589)		\$3,222	\$0	-\$51,387	\$1,166,479	-\$678,185	-\$18,178	\$0	\$506,472	-\$51,387	\$11,071	\$18,178	\$0	-\$58,493	\$328,826
RSVA - Global Adjustment	1589	\$0	\$0	\$148,217	\$202,059	\$0	\$0	\$0	\$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 (e 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 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 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

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 & 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 explained.

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

Account Descriptions	Account Number	2021			Projected Interest on Dec-31-20 Balances				Accounts To Dispose Yes/No	2.1.7 RRR As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)
		Interest Disposition during 2021 - OEB	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Total Interest	Total Claim			
Group 1 Accounts											
LV Variance Account	1550	\$8,587	\$517,243	\$5,948	\$3,925	\$983	\$10,856	\$528,098.75		\$945,408	\$2,400
Smart Metering Entity Charge Variance Account	1551	\$170	-\$2,427	-\$96	-\$6	-\$5	-\$107	-\$2,534.00		\$1,022	-\$91
RSVA - Wholesale Market Service Charge ⁵	1580	-\$4,611	-\$129,832	\$1,272	-\$981	-\$247	\$44	-\$129,788.45		-\$266,552	-\$49,009
Variance WMS – Sub-account CBR Class A ⁵	1580		\$429	\$39	\$6	\$1	\$46	\$0.00		\$0	-\$468
Variance WMS – Sub-account CBR Class B ⁵	1580	\$280	-\$27,918	-\$1,557	-\$183	-\$53	-\$1,793	-\$29,711.00		\$0	\$39,243
RSVA - Retail Transmission Network Charge	1584	\$1,305	-\$172,416	\$3,543	-\$1,221	-\$328	\$1,994	-\$170,422.13		-\$266,087	\$1,729
RSVA - Retail Transmission Connection Charge	1586	\$4,241	\$362,553	\$1,017	\$2,325	\$689	\$4,031	\$366,584.40		\$475,168	-\$1,439
RSVA - Power (excluding Global Adjustment) ¹	1588		-\$806,593	-\$189,894	-\$4,598	-\$1,533	-\$196,015	-\$1,002,607.14		-\$4,831,379	-\$3,834,902
RSVA - Global Adjustment ⁴	1589		\$202,059	\$150,995	\$1,152	\$384	\$152,531	\$354,589.88		\$1,379,680	\$1,026,626
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595		\$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	1595		-\$144,741	\$2,612	-\$825	-\$275	\$1,512	-\$143,229.00	Yes	\$0	\$142,129
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595		-\$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	1595		\$96,979	\$962	\$553	\$184	\$1,699	\$0.00	No	\$440,940	\$342,999
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595		\$0	\$0	\$0	\$0	\$0	\$0.00	No	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595		\$0	\$0	\$0	\$0	\$0	\$0.00	No	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595		\$0	\$0	\$0	\$0	\$0	\$0.00	No	\$0	\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
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	1589	\$0	\$202,059	\$150,995	\$1,152	\$384	\$152,531	\$354,589.88			-\$353,054
Group 1 total (including Account 1589)		\$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	1589	\$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 (credit 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 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	Interest Disposition during 2021 - instructed by OEB	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-20	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 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 & 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 explained.

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

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ²	1580
Variance WMS – Sub-account CBR Class A ²	1580
Variance WMS – Sub-account CBR Class B ²	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹	1588
RSVA - Global Adjustment ¹	1589
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>	
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
Group 1 total (including Account 1589)	
Group 1 total (excluding Account 1589)	
RSVA - Global Adjustment	1589

Please provide an explanation of the variance in the tab 3 - Appendix A
 Please provide an explanation of the variance in the tab 3 - Appendix A
 Variance does not agree to RRR CBR balance in BV28. Please provide an explanation of the variance in tab 3 - Appendix A
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For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (credit 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 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 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 & 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 explained.

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.



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 RRR vs. 2020 Balance (Principal + 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 interest calculation was updated for all years
Smart Metering Entity Charge Variance Account	1551	\$ (91.47)	
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

2022 Deferral/Variance Account Workform

1a The year Account 1589 GA was last disposed

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

Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?

(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?

(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class	

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 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

