

# 2025 Deferral/Variance Account Workform

version 1.0

Utility Name	Northern Ontario Wires Inc.
Service Territory	
Assigned EB Number	EB-2024-0046
Name of Contact and Title	Geoffrey Sutton, CFO
Phone Number	705-272-2918
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To determine the first year the continuity schedules in tabs 2a and 2b will be generated for input, answer the following questions:

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

**Question 1**

For Accounts 1588 and 1589,

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

**Year Selected**

2022

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

- a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the accounts balances were last approved on an interim basis, and
  - i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.
  - ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2022

**Question 2**

For the remaining Group 1 DVAs,

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

2022

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

- a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the accounts were last approved on an interim basis, and
  - i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.
  - ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2022

**Question 3**

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

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

2020

**Question 4**

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

2018

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

**Question 5**

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

Yes





**Question 6**

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

Yes

**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

## 2025 Deferral/Variance Account Workform

		2020									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-20	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interest Amounts as of Dec-31-20
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge <sup>6</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment <sup>4</sup>	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	\$0	\$171,547	\$332,163		-\$160,616	\$0	-\$1,311	\$11,260		-\$12,571
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>3</sup>	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
<b>Group 1 total (including Account 1589)</b>		\$0	\$171,547	\$332,163	\$0	-\$160,616	\$0	-\$1,311	\$11,260	\$0	-\$12,571
<b>Group 1 total (excluding Account 1589)</b>		\$0	\$171,547	\$332,163	\$0	-\$160,616	\$0	-\$1,311	\$11,260	\$0	-\$12,571
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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)

<sup>1</sup> 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.

<sup>2</sup> 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.  
2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

<sup>3</sup> 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 hereafter, 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 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

<sup>4</sup> 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 "Transaction" 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.

<sup>5</sup> 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.

<sup>6</sup> 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

		2021									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-21	Transactions(1) Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments(1) during 2021	Closing Principal Balance as of Dec-31-21	Opening Interest Amounts as of Jan-1-21	Interest Jan-1 to Dec-31-21	OEB-Approved Disposition during 2021	Interest Adjustments(1) during 2021	Closing Interest Amounts as of Dec-31-21
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge <sup>1</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A <sup>2</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B <sup>2</sup>	1580	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) <sup>3</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment <sup>4</sup>	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>2</sup>	1595	-\$160,616	\$142,719			-\$17,897	-\$12,571	-\$298			-\$12,869
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>2</sup>	1595	\$0	-\$105,715	-\$201,333		\$95,618	\$0	\$523	-\$4,238		\$4,761
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
<b>Group 1 total (including Account 1589)</b>		-\$160,616	\$37,004	-\$201,333	\$0	\$77,721	-\$12,571	\$225	-\$4,238	\$0	-\$8,108
<b>Group 1 total (excluding Account 1589)</b>		-\$160,616	\$37,004	-\$201,333	\$0	\$77,721	-\$12,571	\$225	-\$4,238	\$0	-\$8,108
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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)

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, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

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 "Transactions" 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 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 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 the 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

		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-22	Transactions(1) Debit/(Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments(1) during 2022	Closing Principal Balance as of Dec-31-22	Opening Interest Amounts as of Jan-1-22	Interest Jan-1 to Dec-31-22	OEB-Approved Disposition during 2022	Interest Adjustments(1) during 2022	Closing Interest Amounts as of Dec-31-22
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$0			\$50,271	\$50,271	\$0			\$698	\$698
Smart Metering Entity Charge Variance Account	1551	\$0			-\$18,631	-\$18,631	\$0			-\$207	-\$207
RSVA - Wholesale Market Service Charge <sup>1</sup>	1580	\$0			\$338,030	\$338,030	\$0			\$6,071	\$6,071
Variance WMS – Sub-account CBR Class A <sup>2</sup>	1580	\$0			\$0	\$0	\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>2</sup>	1580	\$0			-\$24,334	-\$24,334	\$0			-\$392	-\$392
RSVA - Retail Transmission Network Charge	1584	\$0			\$223,148	\$223,148	\$0			\$3,399	\$3,399
RSVA - Retail Transmission Connection Charge	1586	\$0			\$39,021	\$39,021	\$0			\$511	\$511
RSVA - Power (excluding Global Adjustment) <sup>3</sup>	1588	\$0			-\$68,879	-\$68,879	\$0			-\$1,669	-\$1,669
RSVA - Global Adjustment <sup>4</sup>	1589	\$0			-\$74,732	-\$74,732	\$0			-\$2,008	-\$2,008
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>2</sup>	1595	\$0			\$0	\$0	\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>2</sup>	1595	-\$17,897				-\$17,897	-\$12,869	-\$343			-\$13,212
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>2</sup>	1595	\$95,618	-\$92,688			\$2,930	\$4,761	\$203			\$4,964
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>2</sup>	1595	\$0	-\$20,861	-\$44,860		\$23,999	\$0	\$544	-\$3,397		\$3,941
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
<b>Group 1 total (including Account 1589)</b>		\$77,721	-\$113,549	-\$44,860	\$463,893	\$472,925	-\$8,108	\$404	-\$3,397	\$6,404	\$2,098
<b>Group 1 total (excluding Account 1589)</b>		\$77,721	-\$113,549	-\$44,860	\$538,626	\$547,658	-\$8,108	\$404	-\$3,397	\$8,412	\$4,105
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$0	\$0	\$0	-\$74,732	-\$74,732	\$0	\$0	\$0	-\$2,008	-\$2,008

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)

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, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

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 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 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 the 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

		2023									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-23	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments(1) during 2023	Closing Principal Balance as of Dec-31-23	Opening Interest Amounts as of Jan-1-23	Interest Jan-1 to Dec-31-23	OEB-Approved Disposition during 2023	Interest Adjustments(1) during 2023	Closing Interest Amounts as of Dec-31-23
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$50,271	\$60,744	\$38,089		\$72,926	\$698	\$2,786	\$1,186		\$2,298
Smart Metering Entity Charge Variance Account	1551	-\$18,631	-\$11,179	-\$2,450		-\$27,361	-\$207	-\$1,106	-\$85		-\$1,228
RSVA - Wholesale Market Service Charge <sup>1</sup>	1580	\$338,030	-\$130,287	\$91,724		\$116,019	\$6,071	\$11,764	\$4,128		\$13,707
Variance WMS – Sub-account CBR Class A <sup>2</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B <sup>2</sup>	1580	-\$24,334	\$10,481	-\$11,698		-\$2,157	-\$392	-\$1,038	-\$345		-\$1,064
RSVA - Retail Transmission Network Charge	1584	\$223,148	\$95,635	\$119,259		\$199,524	\$3,399	\$10,411	\$3,844		\$9,967
RSVA - Retail Transmission Connection Charge	1586	\$39,021	\$35,060	\$13,903		\$60,178	\$511	\$2,699	\$345		\$2,865
RSVA - Power (excluding Global Adjustment) <sup>3</sup>	1588	-\$68,879	-\$43,798	-\$36,379	-\$2	-\$76,300	-\$1,669	-\$4,838	-\$2,025		-\$4,481
RSVA - Global Adjustment <sup>4</sup>	1589	-\$74,732	\$66,849	-\$74,723	\$33,864	\$100,704	-\$2,008	\$7,711	-\$3,791		\$9,494
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>2</sup>	1595	-\$17,897				-\$17,897	-\$13,212	-\$903			-\$14,115
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>2</sup>	1595	\$2,930				\$2,930	\$4,964	\$148			\$5,112
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>2</sup>	1595	\$23,999	-\$17,286			\$6,713	\$3,941	\$541			\$4,483
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>2</sup>	1595	\$0	-\$85,498	-\$163,330		\$77,832	\$0	\$3,947	-\$3,374		\$7,321
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>2</sup>	1595	\$0				\$0	\$0				\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>											
<b>Group 1 total (including Account 1589)</b>		\$472,925	-\$19,280	-\$25,604	\$33,862	\$513,111	\$2,098	\$32,123	-\$117	\$0	\$34,338
<b>Group 1 total (excluding Account 1589)</b>		\$547,658	-\$86,129	\$49,119	-\$2	\$412,408	\$4,105	\$24,412	\$3,674	\$0	\$24,844
<b>RSVA - Global Adjustment</b>	<b>1589</b>	-\$74,732	\$66,849	-\$74,723	\$33,864	\$100,704	-\$2,008	\$7,711	-\$3,791	\$0	\$9,494

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- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

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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

Account Descriptions	Account Number	2024				Projected Interest on Dec-31-23 Balances				Accounts To Dispose Yes/No	2.1.7 RRR As of Dec 31-23	Variance RRR vs. 2023 Balance (Principal + Interest)
		Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Closing Interest Balances as of Dec 31-23 Adjusted for Dispositions during 2024	Projected Interest from Jan 1, 2024 to December 31, 2024 on Dec 31-23 balance adjusted for disposition during 2024 (2)	Projected Interest from January 1, 2025 to April 30, 2025 on Dec 31-23 balance adjusted for disposition during 2024 (2)	Total Interest	Total Claim			
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$12,182	\$1,120	\$60,744	\$1,178	\$3,525	\$1,053	\$5,756	\$66,499.79		\$75,224	\$0
Smart Metering Entity Charge Variance Account	1551	-\$16,181	-\$1,200	-\$11,179	\$62	-\$968	-\$194	-\$1,100	-\$12,279.32		-\$28,589	\$0
RSVA - Wholesale Market Service Charge <sup>1</sup>	1580	\$246,306	\$20,811	-\$130,287	-\$7,104	-\$1,330	-\$2,258	-\$10,692	-\$140,979.07		\$126,484	-\$3,241
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580			\$0	\$0			\$0	\$0			\$0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	-\$12,638	-\$1,156	\$10,481	\$73	\$271	\$182	\$525	\$11,006.07		-\$3,241	\$0
RSVA - Retail Transmission Network Charge	1584	\$103,989	\$9,135	\$95,635	\$832	\$7,468	\$1,658	\$9,977	\$105,612.57		\$209,491	\$0
RSVA - Retail Transmission Connection Charge	1586	\$25,119	\$2,182	\$35,060	\$683	\$2,449	\$608	\$3,740	\$38,799.30		\$63,044	\$0
RSVA - Power (excluding Global Adjustment) <sup>6</sup>	1588	-\$32,500	-\$2,622	-\$43,800	-\$1,859	-\$3,085	-\$759	-\$5,703	-\$49,503.35		-\$80,782	\$0
RSVA - Global Adjustment <sup>4</sup>	1589	-\$9	\$2,619	\$100,713	\$6,875	\$5,383	\$1,746	\$14,004	\$114,716.82		\$110,198	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>2</sup>	1595			\$0	\$0			\$0	\$0.00	No		\$0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>2</sup>	1595			-\$17,897	-\$14,115	-\$957	-\$310	-\$15,382	-\$33,278.74	Yes	-\$32,012	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>2</sup>	1595			\$2,930	\$5,112			\$5,112	\$0.00	No	\$8,042	\$0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>2</sup>	1595			\$6,713	\$4,483			\$4,483	\$0.00	No	\$11,195	\$0
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>2</sup>	1595			\$77,832	\$7,321			\$7,321	\$0.00	No	\$85,153	\$0
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>2</sup>	1595	-\$321,836	-\$21,715	\$321,836	\$21,715			\$21,715	\$0.00	No		\$0
<i>Refer to the Filing Requirements for Account 1595 disposition eligibility.</i>												
<b>Group 1 total (including Account 1589)</b>		\$4,331	\$9,084	\$508,781	\$25,254	\$12,778	\$1,724	\$39,755	\$100,594.07			
<b>Group 1 total (excluding Account 1589)</b>		\$4,340	\$6,465	\$408,068	\$18,379	\$7,395	-\$22	\$25,752	-\$14,122.75			
<b>RSVA - Global Adjustment</b>	<b>1589</b>	-\$9	\$2,619	\$100,713	\$6,875	\$5,383	\$1,746	\$14,004	\$114,716.82			

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)

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, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances, adjusted to remove balances approved for disposition in the 2024 rate decision.

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 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 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 the 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.

## 2025 Deferral/Variance Account Workform

Enter the number of utility specific Account/IESB sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.

Identify and name each sub-account and complete the continuity schedule in the index (generally in the continuity schedule, indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	2018									
		Opening Principal Amounts as of Jan-18	Transition Costs / Credits during 2018	OEB-Approved Proportion during 2018	Principal Adjustments during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Incr / Dec during 2018	OEB-Approved Proportion during 2018	Interest Adjustments during 2018	Closing Interest Amounts as of Dec-31-18
<b>Group 2 Accounts</b>											
Deferred IFRS Transition Costs	1508					\$0				\$0	
Price Attachment Revenue Valence <sup>1</sup>	1508					\$0			\$19	\$0	
Retail Service Charge Incremental Revenue <sup>2</sup>	1508		\$8,542							\$0	
Customer Choice Initiative Cost <sup>3</sup>	1508					\$0				\$0	
Local Initiatives Program Cost <sup>4</sup>	1508					\$0				\$0	
Green Button Initiative Costs <sup>5</sup>	1508					\$0				\$0	
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts <sup>6</sup>	1508					\$0				\$0	
Other Regulatory Assets, Sub-account L.O. Implementation Cost <sup>7</sup>	1508					\$0				\$0	
Other Regulatory Assets, Sub-account CCA Valence Account <sup>8</sup>	1508					\$0				\$0	
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account <sup>9</sup>	1508					\$0				\$0	
Other Regulatory Assets - Sub-Account- Other <sup>10</sup>	1508					\$0				\$0	
Other Regulatory Assets, sub-account OEB Cost Assessment Valence	1508	\$11,683	\$0			\$11,683	\$171	\$218		\$19	
Other Regulatory Assets, sub-account OPEB	1508	\$5,386	\$9,129			\$14,515				\$0	
Retail Cost Variance Account - Retail <sup>11</sup>	1508	\$3,746	\$2,218			\$6,964				\$0	
Pension & OPEB Forecast Actual versus Actual Cash Payment Differential Carrying Charge <sup>12</sup>	1522					\$0				\$0	
Mkr. Subvent Deficit	1522					\$0				\$0	
Retail Cost Variance Account - STN <sup>13</sup>	1548	\$3,434	\$1,732			\$5,166	\$48	\$80		\$10	
Price-Driven Cost Costs	1572					\$0				\$0	
Deferral Rate Interest Amounts	1574					\$0				\$0	
OEA - Claims	1602					\$0				\$0	
Other Deferral Credits	2425					\$0				\$0	
PLI and Tax Valence for 2008 and Subsequent Years	1592					\$0				\$0	
Fixed-rate sub-account and contra account below	1592					\$0				\$0	
PLI and Tax Valence for 2008 and Subsequent Years- Sub-account CCA Changes <sup>14</sup>	1592					\$0				\$0	
<b>Total of Group 2 Accounts Above</b>		\$24,251	\$8,256	\$0	\$0	\$38,508	\$291	\$368	\$0	\$19	
LRAM Variance Account <sup>15</sup>	1568	\$69,073	\$17,364			\$86,437	\$1,208	\$1,446		\$2,654	
<b>Total including Account 1568</b>		\$93,224	\$23,620	\$0	\$0	\$116,944	\$1,499	\$1,814	\$0	\$2,273	
Pension & OPEB Forecast Actual versus Actual Cash Payment Differential <sup>16</sup>	1522					\$0				\$0	
Pension & OPEB Forecast Actual versus Actual Cash Payment Differential Contra Account <sup>17</sup>	1522					\$0				\$0	
Renewable Generation Connection Cost Deferral Account	1531					\$0				\$0	
Renewable Generation Connection CMA Deferral Account	1532	\$0				\$0	\$0			\$0	
Smart Grid Capital Deferral Account - Utilities Asset Deferral Account	1534					\$0				\$0	
Smart Grid CMA Deferral Account	1538					\$0				\$0	
Smart Grid Funding Asset Deferral Account	1538					\$0				\$0	
Smart Meter Capital and Recovery Offset Valence - Sub-Account - Shared Meter Costs	1555	\$0				\$0	\$0			\$0	
Mkr Cost Deferral Account (MST Meters) <sup>18</sup>	1557					\$0				\$0	
IFRS-CCAAP Transition PP&E Amounts Balance + Return Component	1575					\$0				\$0	
Accounting Changes Under CCAAP Balance + Return Component	1576					\$0				\$0	
Impacts Arising from the COVID-19 Emergency <sup>19</sup>	1509					\$0				\$0	
Incremental Cloud Computing Implementation Costs <sup>20</sup>	1511					\$0				\$0	

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 balances are to have a negative figure) as per the related OEB decision.

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposition balances, please provide amounts for adjustments and include supporting documentation.

<sup>2</sup> If the LDC rate year begins on January 1, 2025, the projected interest to be recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balance adjusted to remove balance approved for disposition in the 2024 rate decision. If the LDC rate year begins in May 1, 2025, the projected interest to be recorded from January 1, 2024 to May 31, 2024 on the December 31, 2023 balance adjusted to remove balance approved for disposition in the 2024 rate decision.

<sup>3</sup> Account 1508 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the Smart Meter deployment. A proforma review and disposition should be done in the application, outside the DVA Continuity Schedule.

<sup>4</sup> Input the LRAMA balance in the DVA Continuity Schedule as calculated from the LRAMA model. The associated rate will be calculated in the DVA Continuity Schedule.

<sup>5</sup> This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wholesale Price Attachment Charges, dated July 25, 2018. The account is expected to be discontinued after rebasing, once a utility updates its price attachment charges to best rates and dispose of the account balance.

<sup>6</sup> The 1508 sub-account is effective May 1, 2019 per the Energy Retailer Service Charge Decision and Order (EB-2015-0304). The OEB is expected to be discontinued after rebasing, once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance.

<sup>7</sup> The 1508 sub-account is effective August 5, 2009 in accordance with the September 16, 2009 Accounting Order for the Establishment of a Deferral Account to Record Impacts Arising from Implementing the Customer Choice Initiative Online Energy Board File No. EB-2009-0152. Electricity distributors may record incremental costs directly attributable to the customer choice initiative in the sub-account.

<sup>8</sup> Account 1524 is established effective January 1, 2018, in accordance with Report of the OEB - Regulatory Treatment of Pension and Other Post-employment Benefits (OPEB) Costs (EB-2015-0406).

<sup>9</sup> The 1508 sub-account for Local Initiatives Program Costs is effective May 28, 2021 per Accounting Order (003-2021) for the Establishment of a Deferral Account to Record Costs Associated With Continuity Payments to the Local Initiatives Program under the 2021-2024 Continuity and Deferral Arrangements (referred to as CDA). Distributors that partner with the ESO for the Local Initiatives Program may record incremental administration costs directly attributable to the distributor's participation as a separate partner to the ESO in the Local Initiatives Program in the sub-account.

<sup>10</sup> The 1508 sub-account for Green Button Initiative Costs is effective November 1, 2021 per the Accounting Order (003-2021) for the Establishment of a Deferral Account to Record Impacts Arising from Implementing the Green Button Initiative (EB-2021-0103). Distributors are to record the incremental costs directly attributable to the implementation of the Green Button Initiative, Green Button Registration, in the sub-account.

<sup>11</sup> Account 1508 - Impacts Arising from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the OEB - Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-0153), dated June 17, 2021, and Accounting Order for the Establishment of a Sub-account to Record Impacts Arising from the COVID-19 Emergency for Program Revenue from Postponing Rate Implementation, dated August 6, 2020, for further details. Amounts that are approved for disposition in this account will be recovered or rebased through a separate rate case.

<sup>12</sup> The 1502 sub-account for CCA changes was established to track the impact of changes in CCA rates starting from November 15, 2018, as per the OEB's July 25, 2018 letter Accounting Director Regarding EFA CFI and Other Changes in Regulatory and Legislated Tar Rates for Capital Cost Allowance.

<sup>13</sup> The 1508 sub-account is effective July 2, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 419/22 (Electricity Infrastructure - Designated Broadband Projects).

<sup>14</sup> The 1508 sub-account is effective October 14, 2022 - Accounting Order (011-2022) for the Establishment of a Deferral Account to Track the Revenue Requirement Impact of the Rate Impact Costs of Implementing the LCO system, pending the amendments to O. Reg. 95/05 (Classes of Customers and Determination of Rates) under the Ontario Energy Board Act, 1998 (OEB Act) that was filed on January 1, 2023.

<sup>15</sup> The 1508 sub-account is effective April 1, 2023 - Accounting Order (002-2023) for the Establishment of a Deferral Account to Record Incremental Cloud Computing Arrangement Implementation Costs. Incurred and any related off-balance sheet impacts. Distributors are expected to track costs at a sufficiently detailed level to assist in a proforma review of the costs incurred, materially, and causation related to ESO at the time of disposition.

<sup>16</sup> The 1511 account is effective December 1, 2023 - Accounting Order (003-2023) for the Establishment of a Deferral Account to Record Incremental Cloud Computing Arrangement Implementation Costs. Incurred and any related off-balance sheet impacts. Distributors are expected to track costs at a sufficiently detailed level to assist in a proforma review of the costs incurred.

<sup>17</sup> The 1508 sub-account is effective May 1, 2024 - Accounting Order (EB-2023-0150) for the Establishment of a Deferral Account to Record the Incremental Low-income Energy Assistance Emergency Financial Assistance (LEAP EFA) contributions that are based on more current estimates in distribution rates.

5 Deferral/Variance Account Workform

Table with columns for Account Descriptions, Account Number, and two main sections for 2019 and 2020. Each section includes sub-columns for Opening Principal Amounts, Transactions, OEB-Approved Dispositions, Principal Adjustments, Closing Interest Amounts, etc.

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

1) If the OEB rate year begins on January 1, 2020, the prorated interest is recorded from January 1, 2024 to December 31, 2024 as per the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the OEB rate year begins on May 1, 2020, the prorated interest is recorded from January 1, 2024 to April 30, 2020 as per the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

Account 1557 as to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the M3T meter deployment. A provision review and disposition should be done in the application, outside the DVK Continuity Schedule.

Note the LRAMVA balance in the DVK Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be established in the DVK Continuity Schedule.

This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireless Price Adjustment Charges, dated July 20, 2018. The account is expected to be discontinued after reworking, using a utility stipend to pay attachment charge to lower rates and dispose of the account balance.

The 1506 sub-account is effective May 1, 2019 per the Energy Retailer Service Charges Decision and Order (ER-2019-0304). The RCMV account is expected to be discontinued after reworking, using updated retail service charges are reflected in the revenue requirement and the utility expenses of the account balance.

The 1508 sub-account is effective August 5, 2020 in accordance with the September 16, 2020 Accounting Order for the Establishment of a Deferral Account to Record Impacts Arising from Implementing the Customer Choice Initiative Ontario Energy Board File No. EB-2020-010. Electricity distributors may record incremental costs directly attributable to the customer choice initiative in the sub-account.

Account 1522 is established effective January 1, 2018, in accordance with Report of the OEB - Regulatory Treatment of Pension and Other Post-employment Benefits (PPE) Costs (EO-2015-0349)

The 1508 sub-account for Local Initiative Program Costs is effective May 28, 2021 per Accounting Order (002-2021) for the Establishment of a Deferral Account to Record Costs Associated With Distributor Payments in the Local Initiative Program Under the 2021 Local Government and Central Management Framework (EB-2020-10-05). Distributors that partner with the ESO for the Local Initiative Program may record incremental administration costs directly attributable to the distributor's participation as a supporting partner to the ESO in the Local Initiative Program in the sub-account.

The 1508 sub-account for Green Button Initiative Costs is effective November 1, 2021 per the Accounting Order (002-2021) for the Establishment of a Deferral Account to Record Impacts Arising from Implementing the Green Button Initiative (EB-2021-01-02). Distributors may record the incremental costs directly attributable to the implementation of the Green Button Initiative. In the manner that accounts with the requirements set out in this

Account 1503 - Impacts Arising from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the OEB - Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-10-03), dated June 17, 2021, and Accounting Order for the Establishment of a Sub-account to Record Impacts Arising from the COVID-19 Emergency for Foreign Revenue from Ratepayers (Rate Implementation), dated August 3, 2020, for further details. Amounts that are approved for disposition in this account will be recovered or rebilled through a separate rate rider.

The 1508 sub-account for CCA Changes was established to track the impact of changes in CCA rules starting from November 15, 2016, as per the OEB's July 25, 2016 letter Accounting Direction Regarding ESC Cost and Other Changes in Regulatory or Legislative Tariff Rules for Capital Cost Allowance.

The 1508 sub-account is effective July 1, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure - Designated Broadband Projects).

The 1508 sub-account is effective October 18, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Track the Revenue Requirement Impacts of their material costs of implementing the I&O system, including amendments to O. Reg. 99/03 (Classes of Consumers and Determination of Rates) under the Ontario Energy Board Act, 1998 (ESB Act) that came into force on January 1, 2023.

The 1508 sub-account is effective April 1, 2023 - Accounting Order (002-2023) for the Establishment of a Deferral Account to Record the costs associated with the OEB's implementation of the enhanced rate review process. The 1511 account is effective December 1, 2023 - Accounting Order (002-2023) for the Establishment of a Deferral Account to Record Incremental Cost Accounting Management Implementation Costs incurred and any related (offsetting) revenue. If applicable, utilities are expected to track costs at a sufficiently detailed level or a sufficiently detailed level to assist in a prudent review of the costs incurred, nature and causation related to 1511 at the time of disposition.

The 1508 sub-account is effective May 1, 2024 - Accounting Order (EB-2023-110) for the Establishment of a Deferral Account to Record the incremental Low-income Energy Assistance Emergency Financial Assistance (LEA) EFA contributions that are recovered amounts towards established in distributor rates.





## 5 Deferral/Variance Account Workform

Account Descriptions	Account Number	2024					Projected Interest on Dec-31-23 Balances		2.1.7 RRR	Accounts in Progress Yr/No	As of Dec 31-23	Variance EEE vs 2023 Balance (Principal + Interest)
		Principal Disposition during 2024	Interest Disposition during 2024	Closing Principal Balance as of Dec 31-23 Adjusted for Dispositions during 2024	Closing Interest Disposition during 2024	Projected Interest from 2024 to November 30, 2024	Projected Interest from January 1, 2024 to April 30, 2024	Projected Interest from April 30, 2024 to Dec 31-23 Balance				
<b>Group 2 Accounts</b>												
Deferred IFRS Transition Costs	1508			\$0	\$0							\$0
Post-Attachment Revenue Variance**	1508			\$-14,657	\$-27,063							\$-41,720
Retail Service Charge Incremental Revenue*	1508			\$0	\$0	\$-18,124	\$-6,877					\$-25,001
Customer Choice Initiative Costs**	1508			\$17,316	\$1,204	\$226	\$300	\$2,430				\$18,520
Local Initiative Program Costs**	1508			\$0	\$0	\$0	\$0	\$0				\$0
Green Button Initiative Costs**	1508			\$97,298	\$1,298	\$8,890	\$1,898	\$0				\$108,394
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts**	1508			\$0	\$0	\$0	\$0	\$0				\$0
Other Regulatory Assets, Sub-account LLD Implementation Cost**	1508			\$9,225	\$174	\$403	\$180	\$827		Yes		\$9,399
Other Regulatory Assets, Sub-account CCA Variance Account**	1508			\$0	\$0	\$0	\$0	\$0				\$0
Other Regulatory Assets, sub-account LEAP-EFA Funding Deferral Account**	1508			\$0	\$0	\$0	\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other**	1508			\$0	\$0	\$0	\$0	\$0				\$0
Other Regulatory Assets, sub-account OEB Cost Assessment Variance	1508			\$11,885	\$1,862	\$625	\$203	\$2,819		Yes		\$13,377
Other Regulatory Assets, sub-account OPEB	1508			\$89,872	\$0	\$0	\$0	\$89,872		Yes		\$89,872
Retail Variance Account - Retail**	1508			\$2,197	\$371	\$211	\$7	\$342				\$2,616
Penalty & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges*	1522			\$0	\$0	\$0	\$0	\$0				\$0
Metar Deferral Costs	1528			\$0	\$0	\$0	\$0	\$0				\$0
Retail Cost Variance Account - S18*	1548			\$16,508	\$1,372	\$744	\$241	\$2,317				\$18,548
East-Children Event Costs	1572			\$0	\$0	\$0	\$0	\$0				\$0
Deferred Rate Impact Amounts	1574			\$0	\$0	\$0	\$0	\$0				\$0
1824 - One-time	1582			\$0	\$0	\$0	\$0	\$0				\$0
Other Deferred Credits	2425			\$0	\$0	\$0	\$0	\$0				\$0
PLA and Tar Variance for 2008 and Subsequent Years (includes sub-account and contra account below)	1592			\$0	\$0	\$0	\$0	\$0				\$0
PLA and Tar Variance for 2008 and Subsequent Years- Sub-account CCA Charges**	1592			\$-53,744	\$0	\$0	\$0	\$0				\$-53,744
<b>Total of Group 2 Accounts Above</b>				<b>\$0</b>	<b>\$0</b>	<b>-\$249,695</b>	<b>-\$21,211</b>	<b>-\$6,668</b>	<b>-\$3,234</b>	<b>-\$33,714</b>	<b>-\$282,865</b>	
LRMVA Variance Account*	1568			\$12,204	\$14,259	\$5,995	1,957.52	\$22,211				\$12,204
<b>Total including Account 1568</b>				<b>\$0</b>	<b>\$0</b>	<b>-\$138,781</b>	<b>-\$6,862</b>	<b>-\$2,874</b>	<b>-\$13,368</b>	<b>-\$147,723.72</b>	<b>-\$172,713</b>	
Penalty & OPEB Forecast Accrual versus Actual Cash Payment Differential*	1522			\$0	\$0	\$0	\$0	\$0				\$0
Penalty & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account*	1522			\$0	\$0	\$0	\$0	\$0				\$0
Renewable Generation Correction Contra Deferral Account	1521			\$0	\$0	\$0	\$0	\$0				\$0
Renewable Generation Correction OMBA Deferral Account	1532			\$0	\$0	\$0	\$0	\$0				\$0
Renewable Generation Correction Fuel Allowance Deferral Account	1533			\$0	\$0	\$0	\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0	\$0	\$0	\$0				\$0
Smart Grid OMBA Deferral Account	1535			\$0	\$0	\$0	\$0	\$0				\$0
Smart Grid Fuel Allowance Deferral Account	1536			\$0	\$0	\$0	\$0	\$0				\$0
Smart Grid Capital and Renewables OMBA Variance - Sub-Account - Shared Meter Costs	1558			\$0	\$0	\$0	\$0	\$0		No		\$0
Smart Grid Deferral Account (MST Meter)*	1557			\$0	\$0	\$0	\$0	\$0				\$0
IFRS-CGAAP Transition PPAE Amounts Balance + Return Component	1578			\$0	\$0	\$0	\$0	\$0		No		\$0
Accruals Charges Under CGAAP Balance + Return Component	1578			\$0	\$0	\$0	\$0	\$0		No		\$0
Impacts Arising from the COVID-19 Emergency**	1509			\$0	\$0	\$0	\$0	\$0				\$2,628
Incremental Cost Computing Implementation Costs**	1521			\$0	\$0	\$0	\$0	\$0				\$2,628

For Accounts 1568, 1522 and 1592, only show the total control account that is reported in the RRR in the first row for that account in this tab

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

1) The CCA year begins on January 1, 2024. The projected interest is recorded from January 1, 2024 to December 31, 2024 as the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision. 2) The CCA year begins on May 1, 2025. The projected interest is recorded from January 1, 2024 to April 30, 2025 as the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MST meter deployment. A problem review and disposition should be done in the application, outside the DVA Continuity Schedule.

This account is effective September 1, 2018 per the OEB's Retail Accounting Guidance on Wholesale Price Adjustment Charges, dated July 20, 2018. The account is expected to be discontinued after releasing, once a utility applies to pole attachment charge to leave rate and dispose of the account balance.

The 1508 sub-account is effective May 1, 2018 per the Energy Retailer Retail Service Charges Decision and Order (ER-2015-0304). The RRRs are expected to be discontinued after releasing, once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance.

The 1508 sub-account is effective August 5, 2020 in accordance with the September 16, 2020 Accounting Order for the Establishment of a Deferral Account to Record Impacts Arising from Implementing the Customer Choice Initiative Ontario Energy Board File No. EB-2020-010. Electricity distributors may record incremental costs directly attributable to the customer choice initiative in the sub-account.

Account 1522 is established effective January 1, 2018, in accordance with Report of the OEB - Regulatory Treatment of Pension and Other Post-employment Benefits (OPEB) Costs (ER-2015-0304).

This 1508 sub-account for Green Button Initiative Costs is effective May 28, 2021 per Accounting Order (002-2021) for the Establishment of a Deferral Account to Record Costs Associated with Customer Payments in the Local Initiative Program Under the 2021 Local Implementation and Control Management Framework (ER-2021-010). Distributors that partner with the ESO for the Local Initiative Program may record incremental administration costs directly attributable to the distributor's participation as a supporting partner to the ESO in the Local Initiative Program in the sub-account.

The 1508 sub-account for Green Button Initiative Costs is effective November 1, 2021 per the Accounting Order (002-2021) for the Establishment of a Deferral Account to Record Impacts Arising from Implementing the Green Button Initiative (ER-2021-010). Distributors are to record the incremental costs directly attributable to the implementation of the Green Button Initiative, in a manner that accords with the requirements set out in the Green Button Report, in the sub-account.

Account 1503 - Impacts Arising from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the OEB - Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (ER-2020-013), dated June 17, 2021 and Accounting Order for the Establishment of a Sub-account to Record Impacts Arising from the COVID-19 Emergency for Foreign Revenues from Pass-through Rate Implementation, dated August 3, 2020, for further details. Amounts that are approved for disposition in this account will be recovered or refunded through a separate rate case.

The 1502 sub-account for CCA changes was established to track the impact of changes in CCA rates starting from November 15, 2016, as per the OEB's July 25, 2016 Retail Accounting Order Regarding EIC CIP and Other Changes in Regulatory or Legislative Tar Rates for Capital Cost Allowance.

The 1508 sub-account is effective July 1, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 41/022 (Electricity Infrastructure - Designated Broadband Projects).

The 1508 sub-account is effective October 18, 2022 - Accounting Order (001-2022) for the Establishment of a Deferral Account to Track the Revenue Requirement Impacts of their regulatory costs of implementing the ILC option, including amendments to O. Reg. 95/05 (Classes of Consumers and Determination of Rates) under the Ontario Energy Board Act, 1998 (OEB Act) came into force on January 1, 2023.

The 1508 sub-account is effective April 1, 2023 - Accounting Order (002-2023) for the Establishment of a Deferral Account to Record Incremental Cost Computing Management Implementation Costs incurred and any related (credits) benefits, if applicable. Utilities are expected to track costs of a sufficiently detailed level of detail to ensure the costs are recoverable in the RRR process.

The 1511 account is effective December 1, 2023 - Accounting Order (002-2023) for the Establishment of a Deferral Account to Record Incremental Cost Computing Management Implementation Costs incurred and any related (credits) benefits, if applicable. Utilities are expected to track costs of a sufficiently detailed level of detail to ensure the costs are recoverable in the RRR process.

The 1508 sub-account is effective May 1, 2024 - Accounting Order (ER-2023-110) for the Establishment of a Deferral Account to Record the Incremental Low-income Energy Assistance Emergency Financial Assistance (EFA) OPEB contributions that are recovered amounts recorded in distributor rates.



# 2025 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2023 Balance (Principal + Interest)	Explanation
RSVA - Wholesale Market Service Charge5	1580	\$ (3,240.96)	Balance is in sub account for Class B. This is a known model issue.
Pole Attachment Revenue Variance5	1508	\$ 78,207.46	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
Other Regulatory Assets, sub-account OPEB	1508	\$ (11,612.00)	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
Retail Cost Variance Account - Retail6	1518	\$ 2,475.90	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
Retail Cost Variance Account - STR6	1548	\$ (2,667.20)	Variance is Jan 2024-May 31, 2025 Principal and interest calculated in order to dispose and close of the DVA
LRAM Variance Account4	1568	\$ (127,192.82)	LRAM being filed as part of CoS application, no balances recorded in GL until this application.
Impacts Arising from the COVID-19 Emergency11	1509	\$ 2,626.21	Amount recorded is not material and therefore proposed write off balance and cleared account in principal adjustment



# 2025 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	STREET LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	66,500	kWh	23,663	10,271	32,191	94	281
Smart Metering Entity Charge Variance Account	1551	(12,279)	# of Customers	(10,804)	(1,476)	0	0	0
RSVA - Wholesale Market Service Charge	1580	(140,979)	kWh	(50,164)	(21,775)	(68,244)	(199)	(596)
RSVA - Retail Transmission Network Charge	1584	105,613	kWh	37,580	16,313	51,124	149	446
RSVA - Retail Transmission Connection Charge	1586	38,799	kWh	13,806	5,993	18,782	55	164
RSVA - Power (excluding Global Adjustment)	1588	(49,503)	kWh	(17,615)	(7,646)	(23,963)	(70)	(209)
RSVA - Global Adjustment	1589	114,717	Non-RPP kWh	1,477	11,310	100,394	59	1,477
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	(33,279)	%	(11,082)	(5,092)	(16,939)	(33)	(133)
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	0	%	0	0	0	0	0
<b>Total Group 1 accounts above (excluding 1589)</b>		<b>(25,129)</b>		<b>(14,616)</b>	<b>(3,412)</b>	<b>(7,050)</b>	<b>(4)</b>	<b>(47)</b>
Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0
Pole Attachment Revenue Variance	1508	(465,919)	Distribution Rev.	(319,066)	(70,871)	(53,160)	(1,006)	(21,816)
Retail Service Charge Incremental Revenue	1508	0	# of Customers	0	0	0	0	0
Customer Choice Initiative Costs	1508	19,746	kWh	7,026	3,050	9,558	28	83
Local Initiatives Program Costs	1508	0	kWh	0	0	0	0	0
Green Button Initiative Costs	1508	106,710	kWh	37,970	16,482	51,656	151	451
Other Regulatory Assets, Sub-account Designated Broadband Project Impacts13	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets, Sub-account ULO Implementation Cost14	1508	10,052	kWh	3,577	1,553	4,866	14	42
Other Regulatory Assets, Sub-account GOCA Variance Account15	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets, sub-account LEAP EFA Funding Deferral Account17	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0
Incremental Cloud Computing Implementation Costs	1511	0	kWh	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(2,455)	# of Customers	(2,126)	(290)	(28)	(9)	(1)
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0
Retail Cost Variance Account - STR	1548	18,865	# of Customers	16,338	2,230	218	69	9
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	(53,744)	kWh	(19,124)	(8,301)	(26,016)	(76)	(227)
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0	kWh	0	0	0	0	0
<b>Variance WMS - Sub-account CBR Class B (separate rate rider if Class A Customers)</b>	<b>1580</b>	<b>11,006</b>	<b>kWh</b>	<b>4,875</b>	<b>2,116</b>	<b>3,937</b>	<b>19</b>	<b>58</b>
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>165,354</b>		<b>53,163</b>	<b>26,010</b>	<b>85,158</b>	<b>264</b>	<b>758</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(190,482)</b>		<b>(67,779)</b>	<b>(29,422)</b>	<b>(92,208)</b>	<b>(269)</b>	<b>(805)</b>
<b>Account 1589 (allocated to Non-WMPs)</b>		<b>114,717</b>		<b>1,477</b>	<b>11,310</b>	<b>100,394</b>	<b>59</b>	<b>1,477</b>
<b>Total Group 2 Accounts</b>		<b>(352,540)</b>		<b>(270,350)</b>	<b>(53,954)</b>	<b>(6,031)</b>	<b>(809)</b>	<b>(21,397)</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0
<b>Total of Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LRAM Variance Account</b>	<b>1568</b>	<b>135,145</b>		<b>25,619</b>	<b>105,962</b>	<b>4,084</b>	<b>(76)</b>	<b>(443)</b>
<b>Impacts Arising from the COVID-19 Emergency</b>	<b>1509</b>	<b>0</b>	Distribution Rev.	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2025 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, 2019, the period the GA variance accumulated would be 2020 to 2021.)

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, 2020, the period the CBR Class B variance accumulated would be 2021.)

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
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kWh		22,852,467
	kW		59,796

# 2025 Deferral/Variance Account Workform

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.

2022

	Total Metered Forecast Consumption Minus WMP		Forecast Total Metered Test Year kWh for Full Year Class A Customers		Forecast Total Metered Test Year kWh for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL SERVICE CLASSIFICATION	41,340,698	-	0	0	0	0	41,340,698	-	44%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	17,945,241	-	0	0	0	0	17,945,241	-	19%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	56,240,557	155,213	22,852,467	59,796	0	0	33,388,090	95,417	36%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	163,953	-	0	0	0	0	163,953	-	0%
STREET LIGHTING SERVICE CLASSIFICATION	491,060	1,468	0	0	0	0	491,060	1,468	1%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
-	-	-	0	0	0	0	-	-	0%
<b>Total</b>	<b>116,181,510</b>	<b>156,681</b>	<b>22,852,467</b>	<b>59,796</b>	<b>-</b>	<b>-</b>	<b>93,329,043</b>	<b>96,885</b>	<b>100%</b>





**Rate Rider Calculation for RSVA Global Adjustment**

*Balance of Account 1589 Allocated to Non-WMPs*

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL SERVICE CLASSIFICATION	kWh	491,305	\$ 1,477	0.0030
GENERAL SERVICE LESS THAN 50 KW S	kWh	3,761,280	\$ 11,310	0.0030
GENERAL SERVICE 50 TO 4,999 KW SER	kWh	33,388,090	\$ 100,394	0.0030
UNMETERED SCATTERED LOAD SERVIC	kWh	19,637	\$ 59	0.0030
STREET LIGHTING SERVICE CLASSIFICA	kWh	491,060	\$ 1,477	0.0030
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
<b>Total</b>			<b>\$ 114,717</b>	

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

**Rate Rider Calculation for Group 2 Accounts**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	5,179	-\$ 270,360	\$ 4.35
GENERAL SERVICE LESS THAN 50 KW S	kWh	17,945,241	-\$ 53,954	0.0030
GENERAL SERVICE 50 TO 4,999 KW SER	<b>kW</b>	155,213	6,031	0.0389
UNMETERED SCATTERED LOAD SERVIC	kWh	163,953	809	0.0049
STREET LIGHTING SERVICE CLASSIFICA	<b>kW</b>	1,468	21,397	14.5763
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>-\$ 352,540</b>	

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts are to be on a per customer basis. Please choose "# of customers" for the Residential class.

**Rate Rider Calculation for Accounts 1575 and 1576**

Please indicate the Rate Rider Recovery Period (in months)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL SERVICE CLASSIFICATION		-	\$ -	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICAT		-	\$ -	-
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION		-	\$ -	-
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		-	\$ -	-
STREET LIGHTING SERVICE CLASSIFICATION		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
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		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ -</b>	

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts, including Accounts 1575 and 1576 are to be on a per customer basis. Please choose "# of customers" for the Residential class.

**Rate Rider Calculation for Accounts 1568**

Please indicate the Rate Rider Recovery Period (in months)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL SERVICE CLASSIFICATION	kWh	41,340,698	\$ 25,619	0.0006
GENERAL SERVICE LESS THAN 50 KW S	kWh	17,945,241	\$ 105,962	0.0059
GENERAL SERVICE 50 TO 4,999 KW SER	<b>kW</b>	155,213	\$ 4,084	0.0263
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		-	76	-
STREET LIGHTING SERVICE CLASSIFICATION		-	443	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
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		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ 135,145</b>	

**Rate Rider Calculation for Account 1509**

Please indicate the Rate Rider Recovery Period (in months)

12

Rate Class (Enter Rate Classes in cells below)	Units	kWh / kWh / # of Customers	Allocated Account 1509 Balance	Rate Rider for Account 1509
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	5,179	\$ -	-
GENERAL SERVICE LESS THAN 50 KW S	# of Customers	707	\$ -	-
GENERAL SERVICE 50 TO 4,999 KW SER	# of Customers	69	\$ -	-
UNMETERED SCATTERED LOAD SERVIC	# of Customers	22	\$ -	-
STREET LIGHTING SERVICE CLASSIFICA	# of Customers	3	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
	# of Customers	-	\$ -	-
<b>Total</b>			<b>\$ -</b>	<b>-</b>