

DEFERRAL AND VARIANCE ACCOUNTS

EXHIBIT 9



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1 **List of Attachments**

2 Attachment 9-A: EPLC DVA Continuity Schedule

3 Attachment 9-B: 1595 Workform

1 **9.1 Overview**

2 In this Exhibit, Essex Powerlines Corporation (“EPLC”) requests approval for disposal of various
3 Group One and Group Two Deferral and Variance Account (“DVAs”). As part of this Application,
4 EPLC is seeking to dispose of balances as of December 31, 2023, with forecasted interest up to
5 and including December 31, 2024. This Exhibit outlines the details of EPLC’s DVA balances.

6 EPLC has followed the Board’s guidance through the Accounting Procedures Handbook (“APH”),
7 the Report of the Board on Electricity Distributor’s Deferral and Variance Account Review
8 Initiative (“EDDVAR”), as well as the Accounting Procedures Handbook Frequently Asked
9 Questions (“APHFAQ”) to guide the processes and procedures used to record amounts in its
10 DVAs.

11 For the purpose of this Application, EPLC utilized the Board’s 2024 Deferral/Variance Account
12 Continuity Schedule (CoS version 1.0) which is included as Attachment 9-A of this Exhibit and has
13 been filed in live excel format.

14 EPLC is not requesting any new accounts or sub-accounts in this Application.

15 A detailed schedule of Energy Sales and Cost of Power expense balances reconciled to the
16 Electricity Reporting and Record-keeping (“RRR”) submission and Audited Financial Statements
17 is provided in Section 9.2.2.

18 EPLC confirms that the IESO Global Adjustment Charge is pro-rated into Regulated Price Plan
19 (“RPP”) and the Non-RPP portions.

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1 **9.2 Account Balances**

2 EPLC DVA balances as of December 31, 2023, plus forecast additions to December 31, 2024, are presented
 3 below as Table 9-1.

4 **Table 9-1: EPLC DVA Balances – December 31, 2023, and December 31, 2024**

Description	USoA	2023 Actual Net Additions to Accounts			2024 Forecast Net Additions to Accounts			December 31, 2024 Balances		
		Principal Balance	Carrying Charges	Total	Principal Balance	Carrying Charges	Total	Principal Balance	Carrying Charges	Total
Group 1 Accounts										
Low Voltage Variance Account	1550	(\$193,967)	\$7,066	(\$186,901)		(\$10,649)	(\$10,649)	(\$193,967)	(\$3,583)	(\$197,550)
Smart Metering Entity Charge Variance Account	1551	(\$54,601)	\$585	(\$54,016)		(\$2,998)	(\$2,998)	(\$54,601)	(\$2,413)	(\$57,014)
RSVA - Wholesale Market Service Charge	1580	(\$595,873)	(\$19,075)	(\$614,948)		(\$32,713)	(\$32,713)	(\$595,873)	(\$51,788)	(\$647,661)
Variance WMS - Sub-account CBR Class B	1580	\$94,583	(\$1,956)	\$92,627		\$5,193	\$5,193	\$94,583	\$3,237	\$97,820
RSVA - Retail Transmission Network Charge	1584	\$254,849	(\$940)	\$253,909		\$13,991	\$13,991	\$254,849	\$13,051	\$267,900
RSVA - Retail Transmission Connection Charge	1586	\$266,143	\$5,733	\$271,876		\$14,611	\$14,611	\$266,143	\$20,344	\$286,487
RSVA - Power (excluding GA)	1588	(\$457,120)	(\$80,256)	(\$537,376)		(\$25,096)	(\$25,096)	(\$457,120)	(\$105,352)	(\$562,472)
Disposition and Recovery of Regulatory Assets (2018)	1595	(\$106,514)	\$71,054	(\$35,460)		\$0	\$0	(\$106,514)	\$71,054	(\$35,460)
Disposition and Recovery of Regulatory Assets (2020)	1595	(\$173,028)	\$75,844	(\$97,184)		\$0	\$0	(\$173,028)	\$75,844	(\$97,184)
Disposition and Recovery of Regulatory Assets (2021)	1595	(\$153,775)	(\$19,805)	(\$173,580)		\$0	\$0	(\$153,775)	(\$19,805)	(\$173,580)
Disposition and Recovery of Regulatory Assets (2022)	1595	(\$169,668)	\$32,632	(\$137,036)		\$0	\$0	(\$169,668)	\$32,632	(\$137,036)
Disposition and Recovery of Regulatory Assets (2023)	1595	\$500,680	\$28,520	\$529,200		\$0	\$0	\$500,680	\$28,520	\$529,200
DVA Subtotal Excluding GA		(\$788,291)	\$99,402	(\$688,889)	\$0	(\$37,661)	(\$37,661)	(\$788,291)	\$61,741	(\$726,550)
RSVA - Global Adjustment	1589	\$618,499	\$63,122	\$681,621		\$33,956	\$33,956	\$618,499	\$97,078	\$715,577
Total Group 1		(\$169,792)	\$162,524	(\$7,268)		(\$3,705)	(\$3,705)	(\$169,792)	\$241,712	(\$10,973)
Group 2 Accounts										
Deferred IFRS Transition Costs	1508	(\$66,667)	(\$11,837)	(\$78,504)		(\$3,660)	(\$3,660)	(\$66,667)	(\$15,497)	(\$82,164)
Pole Attachment Revenue Variance	1508	(\$608,806)	(\$42,876)	(\$651,681)		(\$33,423)	(\$33,423)	(\$608,806)	(\$76,299)	(\$685,105)
COVID 19 Deferral Account	1509	\$94,975	\$8,005	\$102,980		\$5,214	\$5,214	\$94,975	\$13,219	\$108,194
Rate Rebasing Variances	1525	\$204,098	\$0	\$204,098		\$0	\$0	\$204,098	\$0	\$204,098
Smart Grid OM&A Deferral Account	1535	\$29,456	\$5,005	\$34,461		\$1,617	\$1,617	\$29,456	\$6,622	\$36,078
Accounting Changes Under CGAAP Balance & Return Comp	1576	\$147,817	\$0	\$147,817		\$0	\$0	\$147,817	\$0	\$147,817
PILs/Tax Variance Account	1592	(\$1,301,324)	(\$60,402)	(\$1,361,726)	(\$251,181)	(\$85,233)	(\$336,414)	(\$1,552,505)	(\$145,635)	(\$1,698,140)
Total Group 2		(\$1,500,451)	(\$102,105)	(\$1,602,556)	(\$251,181)	(\$115,485)	(\$366,666)	(\$1,751,632)	(\$217,591)	(\$1,969,222)

5
6 **9.2.1 Reconciliation of Accounts**

7 EPLC confirms that balances presented in Section 9.2 reconcile to the 2023 Audited Financial
 8 Statements (“AFS”) and to EPLC’s 2023 Reporting and Record Keeping Requirements (“RRR”)
 9 filing with the exception of account 1588, which requires a true up correction for 2023 that will
 10 be settled and reflected in the DVA balance in 2024. The balance requested for disposition
 11 contemplates this correction. Table 9-2 below summarizes the reconciliation. EPC Confirms that
 12 accounts 1588 and 1589 were last approved for disposition on a final basis for 2022.

1 **Table 9-2: 2023 DVA Reconciliation**

Description	USoA	Principal Balance at December 31, 2023	Carrying Charges at December 31, 2023	Total	per RRR and AFS	Difference
Group 1 Accounts						
Low Voltage Variance Account	1550	(\$102,355)	\$6,003	(\$96,352)	(\$96,352)	\$0
Smart Metering Entity Charge Variance Account	1551	(\$147,569)	(\$6,240)	(\$153,809)	(\$153,809)	(\$0)
RSVA - Wholesale Market Service Charge	1580	\$513,277	\$69,437	\$582,714	\$582,714	(\$0)
Variance WMS - Sub-account CBR Class B	1580	\$42,058	(\$6,158)	\$35,900	\$35,900	\$0
RSVA - Retail Transmission Network Charge	1584	\$576,495	\$30,025	\$606,520	\$606,520	(\$0)
RSVA - Retail Transmission Connection Charge	1586	\$376,363	\$17,406	\$393,769	\$393,769	(\$0)
RSVA - Power (excluding GA)	1588	\$1,482,270	\$93,960	\$1,576,230	\$766,169	\$810,061
Disposition and Recovery of Regulatory Assets (2018)	1595	(\$106,514)	\$71,054	(\$35,460)	(\$35,460)	\$0
Disposition and Recovery of Regulatory Assets (2020)	1595	(\$173,028)	\$75,844	(\$97,184)	(\$97,184)	(\$0)
Disposition and Recovery of Regulatory Assets (2021)	1595	(\$153,775)	(\$19,805)	(\$173,580)	(\$173,580)	\$0
Disposition and Recovery of Regulatory Assets (2022)	1595	(\$169,668)	\$32,632	(\$137,036)	(\$137,036)	\$0
Disposition and Recovery of Regulatory Assets (2023)	1595	\$500,680	\$28,520	\$529,200	\$529,200	\$0
DVA Subtotal Excluding GA		\$2,638,234	\$392,678	\$3,030,912	\$2,220,852	\$810,060
RSVA - Global Adjustment	1589	\$1,420,404	\$94,608	\$1,515,012	\$1,515,013	(\$1)
Total Group 1		\$4,058,638	\$487,286	\$4,545,924	\$3,735,865	\$810,059
Group 2 Accounts						
Deferred IFRS Transition Costs	1508	(\$66,667)	(\$11,837)	(\$78,504)	(\$78,504)	\$0
Pole Attachment Revenue Variance	1508	(\$608,806)	(\$42,876)	(\$651,681)	(\$651,681)	\$0
COVID 19 Deferral Account	1509	\$94,975	\$8,005	\$102,980	\$102,980	\$0
Rate Rebasing Variances	1525	\$154,780	\$0	\$154,780	\$154,780	\$0
Smart Grid OM&A Deferral Account	1535	\$29,456	\$5,005	\$34,461	\$34,461	\$0
Accounting Changes Under CGAAP Balance & Return Co	1576	\$147,817	\$0	\$147,817	\$147,817	\$0
PILs/Tax Variance Account	1592	(\$1,301,324)	(\$60,402)	(\$1,361,726)	(\$1,361,726)	\$0
Total Group 2		(\$1,549,769)	(\$102,105)	(\$1,651,874)	(\$1,651,874)	\$0

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4 **9.2.2 Energy Sales and Cost of Power**

5 The sale of energy is a flow through revenue and the COP is a flow through expense. Energy sales and the
6 COP expense by component are presented in Table 9-3 below, as reported in the Audited Financial
7 Statements and the USoA within the RRR filing 2.1.7.

8 EPLC has not recorded any profit or loss from the flow through of energy revenues and expenses. Any
9 temporary variances are included in the Retail Settlement Variance Account ("RSVA") balances.

10

1 **Table 9-3: Energy Revenue & Cost of Power Expense Analysis**

USoA	Description	Actual					
		2018	2019	2020	2021	2022	2023
Energy Revenues							
4006	Residential Energy Sales	(\$18,552,776.88)	(\$19,118,201.10)	(\$30,177,251.17)	(\$25,827,714.24)	(\$23,284,457.28)	(\$20,881,420.02)
4010	Commercial Energy Sales	(\$4,865,164.44)	(\$5,004,467.11)	(\$6,407,750.33)	(\$5,572,614.81)	(\$6,154,920.78)	(\$5,395,434.64)
4015	Industrial Energy Sales	(\$3,064,977.58)	\$ -	\$ -	\$ -	\$ -	\$ -
4025	Street Lighting Energy Sales	(\$97,170.33)	(\$95,197.57)	(\$113,015.20)	(\$84,949.25)	(\$80,994.80)	(\$88,156.96)
4030	Sentinel Lighting Energy Sales	(\$16,896.41)	(\$22,177.81)	(\$32,246.02)	(\$26,594.14)	(\$25,132.73)	(\$22,849.53)
4035	General Energy Sales	(\$16,226,751.81)	(\$21,423,685.84)	(\$19,669,603.58)	(\$17,606,631.71)	(\$17,302,211.32)	(\$18,468,175.69)
4050	Revenue Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4055	Energy Sales for Resale	(\$7,661,514.85)	(\$7,693,173.03)	(\$6,734,524.03)	(\$6,059,030.86)	(\$5,802,459.69)	(\$4,830,397.90)
4062	Wholesale Market Service	(\$1,643,783.15)	(\$1,686,106.71)	(\$1,653,828.27)	(\$1,951,428.67)	(\$1,714,509.99)	(\$1,439,566.24)
4066	Network	(\$2,550,523.27)	(\$3,028,942.06)	(\$3,373,593.96)	(\$3,788,837.85)	(\$4,527,899.73)	(\$4,915,104.04)
4068	Connection	(\$1,713,066.93)	(\$2,059,992.64)	(\$2,357,751.14)	(\$2,706,845.72)	(\$2,821,959.47)	(\$3,338,995.19)
4075	Low Voltage Charges	(\$718,249.51)	(\$1,631,229.42)	(\$1,876,622.00)	(\$1,908,070.89)	(\$1,833,542.84)	(\$1,668,617.00)
4076	Smart Metering Entity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		(\$57,110,875.16)	(\$61,763,173.29)	(\$72,396,185.70)	(\$65,532,718.14)	(\$63,548,088.63)	(\$61,048,717.21)
Cost of Power Expenses							
4705	Power Purchased	\$32,410,120.15	\$32,238,763.39	\$43,869,065.46	\$41,670,641.19	\$44,319,843.86	\$36,844,441.20
4707	Charges - Global Adjustment	\$18,075,131.14	\$21,118,139.07	\$19,265,324.87	\$13,506,893.82	\$8,330,332.74	\$12,842,023.24
4708	Wholesale Market Service	\$1,643,783.15	\$1,686,106.71	\$1,653,828.27	\$1,951,428.67	\$1,714,509.98	\$1,439,566.24
4714	Network	\$2,550,523.28	\$3,028,942.06	\$3,373,593.86	\$3,788,837.85	\$4,527,899.73	\$4,915,104.04
1716	Connection	\$1,713,066.93	\$2,059,992.64	\$2,357,751.14	\$2,706,845.72	\$2,821,959.47	\$3,338,995.19
4750	Low Voltage Charges	\$718,249.51	\$1,631,229.42	\$1,876,622.00	\$1,908,070.89	\$1,833,542.84	\$1,668,617.00
4751	Smart Metering Entity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$57,110,874.16	\$61,763,173.29	\$72,396,185.60	\$65,532,718.14	\$63,548,088.62	\$61,048,746.91
Total		-\$ 1.00	\$ -	-\$ 0.10	\$ -	-\$ 0.01	\$ 29.70

2
3 Any unreconciled balance in any of the years detailed above is immaterial.

4
5 **9.2.3 Carrying Charges**

6 EPLC has calculated interest based on the opening monthly principal balances for DVAs. EPLC has also
7 used the Board's prescribed interest rates in order to facilitate this calculation.

8 Consistent with the Board's Filing Requirements, EPLC has used the most recent posted rate available (Q1
9 2024, 5.49%) in order to forecast carrying charges up to December 31, 2024.

10 Table 9-4 below outlines the historical Board Prescribed Interest Rates from 2018-2024.

11

1 **Table 9-4 – Board Prescribed Interest Rates**

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Year	Quarter	Prescribed Interest Rate	Year	Quarter	Prescribed Interest Rate
2018	Q1	1.50%	2022	Q1	0.57%
	Q2	1.89%		Q2	1.02%
	Q3	1.89%		Q3	2.20%
	Q4	2.17%		Q4	3.87%
2019	Q1	2.45%	2023	Q1	4.73%
	Q2	2.18%		Q2	4.98%
	Q3	2.18%		Q3	4.98%
	Q4	2.18%		Q4	5.49%
2020	Q1	2.18%	2024	Q1	5.49%
	Q2	2.18%		Q2	5.49%
	Q3	0.57%		Q3	5.49%
	Q4	0.57%		Q4	5.49%
2021	Q1	0.57%			
	Q2	0.57%			
	Q3	0.57%			
	Q4	0.57%			

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5 **9.3 Disposal of Deferral and Variance Accounts**

6 **9.3.1 Request for Disposal of Group 1 DVAs**

7 EPLC has included in this Application, a request for approval for disposition of Group 1 Deferral and
 8 Variance Account (DVA) balances including principal and interest as of December 31, 2023, and the
 9 forecasted interest through December 31, 2024. EPLC has followed the OEB’s guidance in the *Accounting
 10 Procedures Handbook (APH)*, the *related documents to the APH*, and the Report of the Board on Electricity
 11 Distributors’ Deferral and Variance Account *Review Initiative (EDDVAR Report)*, with respect to recording
 12 transactions to the respective accounts. EPLC also followed the OEB’s Filing Requirements and has
 13 completed the OEB’s 2025 DVA Continuity Schedule model and has filed it as part of this Application. The
 14 Group 1 DVA balances presented in Table 9-5 below reconcile with EPLC’s trial balance underpinning its
 15 December 31, 2023, audited Financial Statements as described in Table 9-3.

1 **Table 9-5: Group 1 DVAs Requested for Disposal**

Description	USoA	Principal Balance	Carrying Charges	Total
Group 1 Accounts				
Low Voltage Variance Account	1550	(\$193,967)	(\$3,583)	(\$197,550)
Smart Metering Entity Charge Variance Account	1551	(\$54,601)	(\$2,413)	(\$57,014)
RSVA - Wholesale Market Service Charge	1580	(\$595,873)	(\$51,788)	(\$647,661)
Variance WMS - Sub-account CBR Class B	1580	\$94,583	\$3,237	\$97,820
RSVA - Retail Transmission Network Charge	1584	\$254,849	\$13,051	\$267,900
RSVA - Retail Transmission Connection Charge	1586	\$266,143	\$20,344	\$286,487
RSVA - Power (excludng Global Adjustment)	1588	(\$457,120)	(\$105,352)	(\$562,472)
RSVA - Global Adjustment	1589	\$618,499	\$97,078	\$715,577
Disposition and Recovery of Regulatory Assets	1595	(\$106,514)	\$71,054	(\$35,460)
Total Group 1		(\$174,001)	\$41,628	(\$132,373)

2

3 EPLC is requesting a disposition of \$132,373 to be refunded to customers based on the 2023-year end

4 balances net of any timing related adjustments and adjusted for disposition arising from EPLC’s 2024 IRM.

5 EPLC has also included interest up to December 31, 2024, as described in Section 9.2 above. EPLC Confirms

6 that there are no adjustments to DVA approved for disposition on a final basis.

7

8 **9.4 Group One Account Analysis**

9 EPLC last disposed of Group One Accounts as part of its 2024 IRM filing (EB-2024-0020) for 2022 balances.

10 The subsequent subsections of 9.4 below detail EPLC’s various disposition claims by Group One Account

11 currently in use.

12 **9.4.1 Account 1550: Low Voltage Variance Account**

13 EPLC requests disposition of Account 1550 in the amount of \$197,550 to be refunded to customers,

14 including interest up to December 31, 2024. Details of the requested claim can be found below in Table

15 9-6.

16 **Table 9-6: Account 1550 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	(\$102,355)	\$6,003	(\$96,352)
Less: 2024 IRM Disposition (EB-2023-0020)	(\$91,612)	\$1,063	(\$90,549)
Adjustments			\$0
Interest January to December 2024		(\$10,649)	(\$10,649)
Total Balance for Disposition	(\$193,967)	(\$3,583)	(\$197,550)

17

1 EPLC uses this account to record the variances between the Low Voltage charges it receives from HONI
2 and the amount billed to EPLC customers based on EPLC’s approved Low Voltage rates, which are collected
3 in Account 4075 along with any accruals.

4 **9.4.2 Account 1551: Smart Metering Entity (“SME”) Charge Variance Account**

5 EPLC requests disposition of Account 1551 in the amount of \$57,014 to be refunded to customers,
6 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
7 9-7.

8 **Table 9-7: Account 1551 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	(\$147,569)	(\$6,240)	(\$153,809)
Less: 2024 IRM Disposition (EB-2023-0020)	\$92,968	\$6,825	\$99,793
Adjustments			\$0
Interest January to December 2024		(\$2,998)	(\$2,998)
Total Balance for Disposition	(\$54,601)	(\$2,413)	(\$57,014)

9
10 EPLC uses this account to record the variances between the Smart Metering Entity charges paid to the
11 IESO and the amounts billed to EPLC customers.

12 **9.4.3 Account 1580: Wholesale Market Services Variance Account**

13 EPLC requests disposition of Account 1580 in the amount of \$647,661 to be refunded to customers,
14 including interest up to December 31, 2014. Details of the requested claim can be found below in Table
15 9-8.

16 **Table 9-8: Account 1580 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$513,277	\$69,437	\$582,714
Less: 2024 IRM Disposition (EB-2023-0020)	(\$1,109,150)	(\$88,512)	(\$1,197,662)
Adjustments			\$0
Interest January to December 2024		(\$32,713)	(\$32,713)
Total Balance for Disposition	(\$595,873)	(\$51,788)	(\$647,661)

17
18 EPLC uses this account to record the variances between the Wholesale Market Service charges paid to the
19 IESO and the amounts billed to EPLC customers. EPLC has traditionally and consistently used the accrual
20 approach for this account.

21

1 **9.4.4 Account 1580: WMS Sub-Account CBR Class B**

2 EPLC requests disposition of Account 1580 in the amount of \$97,820 as a collection from customers,
3 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
4 9- 9.

5 **Table 9-9: Accounts 1580 Sub-Account CBR Class B Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$42,058	(\$6,158)	\$35,900
Less: 2024 IRM Disposition (EB-2023-0020)	\$52,525	\$4,202	\$56,727
Adjustments			\$0
Interest January to December 2024		\$5,193	\$5,193
Total Balance for Disposition	\$94,583	\$3,237	\$97,820

6
7 EPLC uses this account to record the variances between the Wholesale Market Service charges paid to the
8 IESO and the amounts billed specifically to Class B Global Adjustment EPLC customers. EPLC has
9 traditionally and consistently used the accrual approach for this account.

10 **9.4.5 Account 1584: Retail Transmission Network Variance Account**

11 EPLC requests disposition of Account 1584 in the amount of \$267,900 as a collection from customers,
12 including interest up to December 31, 2014. Details of the requested claim can be found below as Table
13 9-10.

14 **Table 9-10: Account 1584 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$576,495	\$30,025	\$606,520
Less: 2024 IRM Disposition (EB-2023-0020)	(\$321,646)	(\$30,965)	(\$352,611)
Adjustments			\$0
Interest January to December 2024		\$13,991	\$13,991
Total Balance for Disposition	\$254,849	\$13,051	\$267,900

15
16 EPLC uses this account to record the variances between the Retail Transmission Network charges paid to
17 HONI and the amounts billed EPLC customers.

18 **9.4.6 Account 1586 - Retail Transmission Connection Variance Account**

19 EPLC requests disposition of Account 1586 in the amount of \$286,487 as a collection from customers,
20 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
21 9-11.

1 **Table 9-11: Account 1586 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$376,363	\$17,406	\$393,769
Less: 2024 IRM Disposition (EB-2023-0020)	(\$110,220)	(\$11,673)	(\$121,893)
Adjustments			\$0
Interest January to December 2024		\$14,611	\$14,611
Total Balance for Disposition	\$266,143	\$20,344	\$286,487

2
3 EPLC uses this account to record the variances between the Retail Transmission Connection charges paid
4 to HONI and the amounts billed EPLC customers.

5 **9.4.7 Account 1588: Cost of Power Variance Account**

6 EPLC requests disposition of Account 1588 in the amount of \$562,471 to be refunded to customers,
7 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
8 9-12.

9 **Table 9-12: Account 1588 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$1,482,270	\$93,960	\$1,576,230
Less: 2024 IRM Disposition (EB-2023-0020)	(\$1,939,390)	(\$174,215)	(\$2,113,605)
Adjustments			\$0
Interest January to December 2024		(\$25,096)	(\$25,096)
Total Balance for Disposition	(\$457,120)	(\$105,351)	(\$562,471)

10
11 EPLC uses this account to record the variances between the amounts it pays the IESO and HONI for
12 electricity and the amounts billed to EPLC customers. Variances are generally the result of timing and
13 quantity variances. EPLC has traditionally and consistently used the accrual approach for this account.

14 **9.4.8 Account 1589: Global Adjustment Variance Account**

15 EPLC requests disposition of Account 1589 in the amount of \$715,577 as a collection from customers,
16 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
17 9-13.

18 **Table 9-13: Account 1589 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$1,420,404	\$94,608	\$1,515,012
Less: 2024 IRM Disposition (EB-2023-0020)	(\$801,905)	(\$31,486)	(\$833,391)
Adjustments			\$0
Interest January to December 2024		\$33,956	\$33,956
Total Balance for Disposition	\$618,499	\$97,078	\$715,577

19

1 EPLC uses this account to record the variances between the amounts it pays the IESO and HONI for
2 electricity and the amounts billed to EPLC customers. Variances are generally the result of timing and
3 quantity variances. EPLC has traditionally and consistently used the accrual approach for this account.

4 EPLC settles with the IESO for Global Adjustment (“GA”). GA is currently applicable to all provincial
5 customers who pay the Hourly Ontario Energy Price (“HOEP”) or have signed a retail contract. GA
6 accounts for the differences between the market price and the rates paid to both regulated and
7 contracted generators along with other provincial items such as CDM programs.

8 The GA varies from month to month as a result of movement in HOEP and generator contractual terms.
9 GA charges are currently based on two (2) primary categories:

10 • **Class A Customers:** Class A GA customers were originally defined as customers with peak demand
11 greater than 5 MW. Recently, the Province has made changes to eligibility requirements of the
12 Class A classification to allow customers with a peak demand greater than 1 MW and targeted
13 customers with peak demand greater than 500 kW to opt-in to this designation. For the purpose
14 of this application and for historical balances related to account 1589, Class A GA customers did
15 not contribute to any of the existing balances since EPLC did not previously have any Class A GA
16 customers.

17
18 • **Class B Customers:** Class B GA customers include customers with peak demand below 5MW (or
19 who have opted into this category) and residential and business customers who have a retail
20 contract for electricity. As of December 31st, 2016, all EPLC’s larger volume customers were
21 included as Class B. For Class B GA customers, the IESO provides three variations of the GA which
22 are to be used by distributors to bill customers which include:

- 23 • **1st Estimate:** The IESO publishes the 1st Estimate for the upcoming month on the last business
24 day of the preceding month (i.e. 1st Estimate for July is published at the end of June). EPLC
25 bills all customers classes based on the 1st Estimate.
- 26 • **2nd Estimate:** The IESO publishes the 2nd Estimate on the last business day of a given month
27 (i.e. 2nd Estimate for July is published on the last day of July). EPLC uses the 2nd Estimate for
28 settlement purposes and does not currently bill any customer classes based on the 2nd
29 estimate.
- 30 • **Actual GA:** The IESO publishes the Actual GA rate on the 10th business day of each following
31 month (i.e. the Actual GA rate for July is published on the 10th business day of August). EPLC
32 does not currently bill any customers based on the Actual GA rate.

33 Before the 4th business day of each month, EPLC submits a reconciliation of all purchases and consumption
34 for its service territory to the IESO. The purchase data is sourced from EPLC’s Advanced Metering
35 Infrastructure system which ensures the correct consumption and pricing information is submitted,
36 including considerations for embedded generation. The consumption data is sourced from EPLC’s
37 Customer Information System and the data is then segregated by RPP and Non-RPP. EPLC utilizes an

1 accrual accounting estimate to account for the remaining unbilled portion of consumption for both the
2 RPP and Non-RPP designations.

3 EPLC uses the IESO reconciliation mentioned above as the basis for its monthly accounting accrual entries
4 and reverses these accruals when the actual IESO invoice is received.

5 **9.4.9 Account 1595 (2018): Disposition of Regulatory Balances**

6 EPLC requests disposition of Account 1595 (2018) in the amount of \$35,460 to be refunded to customers.
7 Details of the requested claim can be found below in Table 9-14.

8 **Table 9-14: Account 1595 (2018) Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	(\$106,514)	\$71,054	(\$35,460)
Adjustments			\$0
Interest January to December 2024		\$0	\$0
Total Balance for Disposition	(\$106,514)	\$71,054	(\$35,460)

9
10 EPLC uses this account to record the disposition of DVA balances that were previously approved by the
11 Board for refund or recovery.

12 **9.4.10 1595 Analysis Workform**

13 EPLC is requesting the final disposition of the residual balance of (\$35,460) for Account 1595 (2018) sub-
14 account as part of the Group 1 DVA disposal request. There has been no activity in this account since
15 2020 and now being 2 years beyond completion of the audit of that year's balances, EPLC expects no
16 further activity in this account and requests final disposition of the residual account balance. EPLC
17 understands that it may request final disposal of the residual balance of this account once. Included as
18 Attachment 9-B and submitted as a live excel model is the 1595 Analysis Workform for sub-account
19 (2018).

20 When reviewing the 1595 Analysis Workform and comparing 2018 Approvals, and associated recoveries
21 through rate riders and charges/credits; the Group 1 and 2 DVA balance excluding Account 1589-GA, EPLC
22 previously had \$1,361,454 in principal and carrying charges approved for disposition and subsequently
23 recovered \$1,467,137 through rate riders and charges, with a total difference of -7.8% collections versus
24 returns variance. EPLC also had \$155,389 in principal and carrying charges approved for recovery relating
25 to Account 1589-GA and subsequently recovered \$147,698 through rate riders and charges, with a total
26 difference of 4.9% collections versus returns variance. As both of the differences are below the threshold
27 of +/- 10% collections versus returns variance, the amounts are considered reasonable and EPLC has not
28 explained the variances further.

29 **9.5 Group Two Account Analysis**

1 EPLC last disposed of various Group Two Accounts as part of its 2018 Cost of Service filing (EB-2017-0039)
2 for 2016 balances.

3 **Table 9-15: Group 2 DVAs Requested for Disposal**

Description	USoA	Principal Balance	Carrying Charges	Total
Group 2 Accounts				
Deferred IFRS Transition Costs	1508	(\$66,667)	(\$15,497)	(\$82,164)
Pole Attachment Revenue Variance	1508	(\$608,806)	(\$76,299)	(\$685,105)
COVID 19 Deferral Account	1509	\$94,975	\$13,219	\$108,194
Smart Grid OM&A Deferral Account	1535	\$29,456	\$6,622	\$36,078
Accounting Changes Under CGAAP Balance & Return Comp	1576	\$147,817	\$0	\$147,817
PILs/Tax Variance Account	1592	(\$1,552,505)	(\$145,635)	(\$1,698,140)
Total Group 2		(\$1,955,730)	(\$217,591)	(\$2,173,320)

4
5 The subsequent subsections detail EPLC's various disposition claims by Group Two Account currently in
6 use.

7 **9.5.1 Account 1508: Other Regulatory Assets**

8 EPLC requests disposition of Account 1508 in the amount of \$82,164 to be refunded to customers,
9 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
10 9-16.

11 Amounts in 1508 relate solely to deferred IFRS transition costs. This account balance is the residual
12 balance following previous disposition as forecast in EPLC's 2018 Application. With this disposition, EPLC
13 also proposes to discontinue use of this account.

14 **Table 9-16: Account 1508 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	(\$66,667)	(\$11,837)	(\$78,504)
Adjustments			\$0
Interest January to December 2024		(\$3,660)	(\$3,660)
Total Balance for Disposition	(\$66,667)	(\$15,497)	(\$82,164)

16 **9.5.2 Account 1508 Pole Attachment Revenue Variance**

17 EPLC requests disposition of Account 1508 in the amount of \$685,105 to be refunded to customers,
18 including interest up to December 31, 2024. The OEB provided accounting guidance in its letter
19 Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018; and created a new
20 variance account, Account 1508 – Sub Account – Pole Attachment Revenue Variance to record
21 incremental revenue arising from the changes to the pole attachment charge. EPLC adhered to this
22 guidance and is proposing to dispose of projected credit balance of \$685,105 to December 31, 2024.
23 EPLC's other revenue pertaining to pole attachment revenue was approved by the OEB in EPLC's 2018

1 COS rate application. The other revenues were underpinned by the rate of \$22.35 per pole per year. After
2 2016 the wireline pole attachment charge for carriers was changed 3 times as follows:

- 3 • Updated to \$28.09 per pole per year on September 1, 2018;
- 4 • Updated to \$43.63 per pole per year January 1, 2019;
- 5 • Updated to \$44.50 per pole per year on January 1, 2020
- 6 • Updated to 34.76 per pole per year on January 1, 2022
- 7 • Updated to \$36.05 per pole per year on January 1, 2023
- 8 • Updated to \$37.78 per pole per year on January 1, 2024

9 EPLC has recorded incremental revenues resulting from the various rate increases as required in account
10 1508 – Sub Account Pole Attachment Variance, based on each of the above noted rate changes.

11 As there is the potential for the Pole Attachment rates to continue to change as a result of further OEB
12 direction, EPLC requests to continue using this account as appropriate depending on the outcomes of any
13 OEB review initiatives. At this time, EPLC is requesting to dispose of the balance of \$685,105 and any
14 difference between this claim and actual pole attachment revenues will be brought forth in a subsequent
15 IRM application.

16
17 Details of the requested claim can be found below in Table 9-17.

18 **Table 9-17: Account 1508 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	(\$608,806)	(\$42,876)	(\$651,681)
Adjustments			\$0
Interest January to December 2024		(\$33,423)	(\$33,423)
Total Balance for Disposition	(\$608,806)	(\$76,299)	(\$685,105)

20 **9.5.3 Account 1509 Impacts Arising from COVID-19**

21 EPLC requests disposition of Account 1509 in the amount of \$108,194 as a collection from customers,
22 including interest up to December 31, 2024.

23 On June 17, 2021, the OEB issued a report of the Board in the OEB’s Consultation on COVID-19 Deferral
24 Account application. In March 2020 in response to the spread of COVID-19 in the province, the OEB
25 established a deferral account in which rate-regulated utilities could record incremental costs related to
26 the pandemic; the severity and duration of which was uncertain at that time.

27 EPLC is requesting to dispose of the balance of this account in the amount of \$108,194 which represents
28 waived late payment charges plus interest. EPLC waived the late payment charges for customers during
29 April-November 2020.

1 Details of the requested claim can be found below in Table 9-18.

2 **Table 9-18: Account 1509 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$94,975	\$8,005	\$102,980
Adjustments			\$0
Interest January to December 2024		\$5,214	\$5,214
Total Balance for Disposition	\$94,975	\$13,219	\$108,194

4 **9.5.4 Account 1535 Smart Grid OM&A Deferral Account**

5 EPLC requests disposition of Account 1535 in the amount of \$36,078 as a collection from customers,
6 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
7 9-19.

8 In its 2018 COS Application, EPLC requested approval to dispose of this account balance based on the
9 principal balance at the time of filing plus forecasted carrying charges up to April 30, 2018. Amounts in
10 1535 relate to investments made in conjunction with EPLC's Green Energy Act and Smart Grid Plan as was
11 published in the DSP that formed part of that 2018 rebasing application. Amounts requested here for
12 disposition were accumulated in the account during 2018 and were not included in that original request.

13 **Table 9-19: Account 1535 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$29,456	\$5,005	\$34,461
Adjustments			\$0
Interest January to December 2024		\$1,617	\$1,617
Total Balance for Disposition	\$29,456	\$6,622	\$36,078

15 **9.5.5 Account 1576: Accounting Changes Under CGAAP**

16 EPLC requests disposition of Account 1576 in the amount of \$147,817 as a collection from customers.
17 Details of the requested claim can be found below in Table 9-20 below.

18 **Table 9-20: Account 1576 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	\$147,817	\$0	\$147,817
Adjustments			\$0
Interest January to December 2024		\$0	\$0
Total Balance for Disposition	\$147,817	\$0	\$147,817

19
20 In EPLC's 2018 Cost of Service rate application, \$3,217,101 was approved for disposal based on actual and
21 forecast costs to May 31, 2018. The amounts approved pertained to the impact of accounting changes to
22 PP&E.

- 1 Actual activity in the account is detailed below, and results in a remaining balance of \$147,817. No
- 2 carrying charges are calculated on this account.

1576 Charges		2018-2020 Total
Residential		\$1,562,091.91
G<50		\$390,540.20
G>50		\$1,184,199.69
Street Lights		\$15,441.23
Unmetered		\$9,481.41
Sentinel Lights		\$791.57
Embedded Dist.		<u>\$202,371.66</u>
Total		<u>\$3,364,917.67</u>
1576 Rate Rider		2018-2020 Total
Residential		(\$1,359,389.11)
G<50		(\$347,699.51)
G>50		(\$986,268.63)
Street Lights		(\$15,509.71)
Unmetered		(\$8,610.29)
Sentinel Lights		(\$1,859.90)
Embedded Dist.		<u>(\$165,437.66)</u>
Total		<u>(\$2,884,774.81)</u>
1576 Difference		2018-2020 Total
Residential		\$202,702.80
G<50		\$42,840.69
G>50		\$197,931.06
Street Lights		(\$68.48)
Unmetered		\$871.12
Sentinel Lights		(\$1,068.33)
Embedded Dist.		<u>\$36,934.00</u>
Total		<u>\$480,142.86</u>
Adjustment		
WACC Component		<u>(\$332,326.12)</u>
Balance		\$ 147,816.74

3

4

5 **9.5.6 Account 1592: PILs & Tax Variances**

- 6 EPLC requests disposition of Account 1592 in the amount of \$1,698,140 to be refunded to customers,
- 7 including interest up to December 31, 2024. Details of the requested claim can be found below in Table
- 8 9-21.

1 **Table 9-21: Account 1592 Claim**

Description	Principal	Interest	Total
December 31, 2023 Balance	(\$1,301,324)	(\$60,402)	(\$1,361,726)
Forecast PILs adj January to December 2024	(\$251,181)		(\$251,181)
Interest January to December 2024		(\$85,233)	(\$85,233)
Total Balance for Disposition	(\$1,552,505)	(\$145,635)	(\$1,698,140)

2
3 On July 25, 2019, the OEB released a letter titled Accounting Direction Regarding Bill C-97 and Other
4 Charges in Regulatory or Legislated Tax Rules for Capital Cost Allowance. This letter discusses the
5 government’s Accelerated Investment Incentive (AII) which provides for a first year increase in capital cost
6 allowance (CCA) deductions on eligible capital assets acquired after November 20, 2018. EPLC has been
7 calculating the amount annually and recorded the applicable adjustment to CCA annually. To December
8 31, 2023, EPLC has recorded \$1,301,324 of principal and \$60,402 of carrying charges. EPLC has forecast
9 principal activity in 2024 of \$251,181 and carrying charges of \$85,233. EPLC proposes disposal of
10 \$1,552,505 in principal and \$145,635 in carrying charges. EPLC is proposing to dispose of the forecasted
11 balance to the end of 2024 with the understanding that once actual costs are known, it will come forward
12 with an application in its 2026 IRM rate proceeding to dispose of any differences between the forecasted
13 amount and the actual costs. EPLC is not proposing to continue using the AII going forward as the AII has
14 been reflected in its 2025 PILs tax calculation through a CCA smoothing adjustment. EPLC would continue
15 to use account 1592, in future, in the event that the Federal or Provincial governments make changes to
16 corporate tax parameters underpinning EPLC’s 2023 PILs component of distribution revenue.

17
18
19
20
21

1 9.6 Account Status

2 9.6.1 New Accounts

3 EPLC is not currently seeking the creation of any new DVAs in this Application. EPLC submitted a separate
4 Application (EB-2024-0096) in February of 2024, requesting to establish a new DVA.

5 9.6.2 Discontinuation of Accounts

6 DVAs that will no longer require activity, and which are being requested to be discontinued are:

- 7 • 1595 Disposition and Recovery of Regulatory Balances (2018)
- 8 • 1508 IFRS Implementation Deferral
- 9 • 1576 Accounting Changes Under CGAAP
- 10 • 1595 Accelerated CCA
- 11 • 1592 PILs variance
- 12 • 1592 HST ITC

13 The 1592 Accounts listed above currently contain offsetting balances that were intended to be eliminated
14 (offset) following the prior COS filing and as that has not been done at that time, EPLC intends to make
15 that entry prior to discontinuing use of the accounts going forward.

16

17 9.7 Calculation of Rate Riders

18 9.7.1 Overview

19 As part of this Application, EPLC is currently seeking to dispose of its Group One and various Group 2
20 accounts summarized above. This section will outline EPLC's methodology in determining and calculating
21 the Rate Riders required for recovery and reimbursement to customers.

22 9.7.2 Billing Determinants Utilized

23 For the purpose of billing determinants used to calculate Rate Riders in this Application, EPLC used the
24 2025 Test Year data presented below as Table 9-22, which is consistent with the Load Forecast presented
25 in Exhibit 3 of this Application.

1 **Table 9-22: 2025 Test Year Billing Determinants**

Rate Class	Customers/ Connections	kWh	kW
Residential	29,454	273,030,318	
GS <50	2,098	67,947,538	
GS >50	235	189,812,022	669,941
Embedded	4	32,848,685	87,166
Street Light	2,828	2,334,389	7,071
Sentinel	216	251,634	687
USL	123	1,327,158	
Total	34,958	567,551,743	764,866

2
 3 As of December 31st, 2023, EPLC has six (6) Class A customers and three (3) WMP customers that currently
 4 reside in the GS >50-4,999 kW rate class. Table 9-23 below summarizes the consideration of these in the
 5 billing determinants.

6 **Table 9-23: 2025 WMP and Class A Billing Determinants**

Rate Class	Customers/ Connections	kWh	kW
Residential	-	-	-
GS <50	-	-	-
GS >50	WMP	3	9,122,093
	Class A	6	10,168,633
Embedded	-	-	-
Street Light	-	-	-
Sentinel	-	-	-
USL	-	-	-
Total	9	19,290,726	52,311

7
 8 In order to properly determine the global adjustment Rate Riders, an appropriate split between RPP and
 9 Non-RPP customers was calculated for the 2025 Test Year by determining the 2023 Actual Non-RPP results
 10 as a percentage of total 2023 Actual consumption by rate class. EPLC carried this proportion forward into
 11 the 2025 Test Year.

12 **9.7.3 Proposed Rate Riders**

13 EPLC has used the OEB Model to calculate Rate Riders, as summarized in the charts below. The rate riders
 14 are calculated in the DVA Continuity Schedule model and can be found on Tab 7. EPLC has adopted the
 15 standard OEB model and has not made any edits or changes to the model.

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

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

1

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	273,030,318	-\$ 491,541	- 0.0018
GS<50	kWh	67,947,538	-\$ 112,843	- 0.0017
GS>50	kW	669,941	\$ 108,932	0.1626
EMBEDDED DISTRIBUTOR	kW	87,166	-\$ 52,422	- 0.6014
STREETLIGHT	kW	7,071	-\$ 3,701	- 0.5234
SENTINEL LIGHT	kW	687	-\$ 412	- 0.5996
USL	kWh	1,327,158	-\$ 2,222	- 0.0017
Total			-\$ 554,209	

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

1580 and 1588

2

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL		-	\$ -	-
GS<50		-	\$ -	-
GS>50	kW	653,520	-\$ 391,560	- 0.5992
EMBEDDED DISTRIBUTOR		-	\$ -	-
STREETLIGHT		-	\$ -	-
SENTINEL LIGHT		-	\$ -	-
USL		-	\$ -	-
Total			-\$ 391,560	

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

1580, Sub-account CBR Class B

3

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B
RESIDENTIAL	kWh	273,030,318	\$ 50,321	0.0002
GS<50	kWh	67,947,538	\$ 12,523	0.0002
GS>50	kW	573,027	\$ 26,878	0.0469
EMBEDDED DISTRIBUTOR	kW	87,166	\$ 6,054	0.0695
STREETLIGHT	kW	7,071	\$ 430	0.0608
SENTINEL LIGHT	kW	687	\$ 46	0.0675
USL	kWh	1,327,158	\$ 245	0.0002
Total			\$ 96,498	

Rate Rider Calculation for RSVA Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

4

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	3,438,138	\$ 13,209	0.0038
GS<50	kWh	13,594,945	\$ 52,230	0.0038
GS>50	kWh	126,845,367	\$ 487,321	0.0038
EMBEDDED DISTRIBUTOR	kWh	34,244,754	\$ 131,563	0.0038
STREETLIGHT	kWh	216,657	\$ 832	0.0038
SENTINEL LIGHT	kWh	262,328	\$ 1,008	0.0038
USL	kWh	745,395	\$ 2,864	0.0038
Total			\$ 689,026	

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	# of Customers	29,454	-\$ 1,339,177	-\$ 3.79
GS<50	kWh	67,947,538	-\$ 301,637	-\$ 0.0044
GS>50	kW	669,941	-\$ 690,623	-\$ 1.0309
EMBEDDED DISTRIBUTOR	kW	87,166	-\$ 108,268	-\$ 1.2421
STREETLIGHT	kW	7,071	-\$ 17,529	-\$ 2.4789
SENTINEL LIGHT	kW	687	-\$ 1,835	-\$ 2.6723
USL	kWh	1,327,158	-\$ 6,339	-\$ 0.0048
Total			-\$ 2,465,408	

1

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	# of Customers	29,454	\$ 71,110	0.2012
GS<50	kWh	67,947,538	\$ 17,697	0.0003
GS>50	kW	669,941	\$ 49,436	0.0738
EMBEDDED DISTRIBUTOR	kW	87,166	\$ 8,555	0.0981
STREETLIGHT	kW	7,071	\$ 608	0.0860
SENTINEL LIGHT	kW	687	\$ 66	0.0954
USL	kWh	1,327,158	\$ 346	0.0003
		-	\$ -	-
Total			\$ 147,817	

2

Rate Rider Calculation for Account 1509

Please indicate the Rate Rider Recovery Period (in months)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1509 Balance	Rate Rider for Account 1509
RESIDENTIAL	# of Customers	29,454	\$ 76,235	0.22
GS<50	# of Customers	2,098	\$ 13,976	0.56
GS>50	# of Customers	235	\$ 15,037	5.33
EMBEDDED DISTRIBUTOR	# of Customers	4	\$ 826	17.20
STREETLIGHT	# of Customers	2,828	\$ 1,612	0.05
SENTINEL LIGHT	# of Customers	216	\$ 165	0.06
USL	# of Customers	123	\$ 344	0.23
Total			\$ 108,194	

3

4

5 EPLC proposes to dispose of all balances above over one year beginning January 1, 2025.

6

ATTACHMENTS

Attachment 9-A

EPLC DVA Continuity Schedule



2025 Deferral/Variance Account Workform

Utility Name	Essex Powerlines Corporation
Service Territory	
Assigned EB Number	EB-2024-0020
Name of Contact and Title	Grace Flood, Director Finance & Regulatory Affairs
Phone Number	519-737-9811 X 163
Email Address	gflood@essexpowerlines.ca

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

Question 3

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

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

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?

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?

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

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

Account Description	2021					2022					2023					2024					2025					Budget Variance		Actual Variance																	
	Actual	Approved	Unapproved	Unapproved	Unapproved	Actual	Approved	Unapproved	Unapproved	Unapproved	Actual	Approved	Unapproved	Unapproved	Unapproved	Actual	Approved	Unapproved	Unapproved	Unapproved	Actual	Approved	Unapproved	Unapproved	Unapproved	Unapproved	Unapproved	Unapproved																	
Group 2 Accounts																																													
Group 2 Account 1																																													
Group 2 Account 2																																													
Group 2 Account 3																																													
Group 2 Account 4																																													
Group 2 Account 5																																													
Group 2 Account 6																																													
Group 2 Account 7																																													
Group 2 Account 8																																													
Group 2 Account 9																																													
Group 2 Account 10																																													

For accounts with a budget variance, the actual variance is calculated as the difference between the actual and approved amounts.

For all 2025 Accounts, please ensure that the deferral account is the same as the 2024 deferral account for the same account type.

1. The deferral account must be a deferral account. It cannot be a revenue account.

2. The deferral account must be a deferral account. It cannot be a revenue account.

3. The deferral account must be a deferral account. It cannot be a revenue account.

4. The deferral account must be a deferral account. It cannot be a revenue account.

5. The deferral account must be a deferral account. It cannot be a revenue account.

6. The deferral account must be a deferral account. It cannot be a revenue account.

7. The deferral account must be a deferral account. It cannot be a revenue account.

8. The deferral account must be a deferral account. It cannot be a revenue account.

9. The deferral account must be a deferral account. It cannot be a revenue account.

10. The deferral account must be a deferral account. It cannot be a revenue account.



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
LV Variance Account	1550	\$ (0.49)	
Smart Metering Entity Charge Variance Account	1551	\$ 0.23	
RSVA - Wholesale Market Service Charge ⁵	1580	\$ 0.35	
Variance WMS - Sub-account CBR Class B5	1580	\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ 0.35	
RSVA - Retail Transmission Connection Charge	1588	\$ 0.31	
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$ (10,060.80)	principal adjustments in 2023 to 1588 on GA workform
RSVA - Global Adjustment 4	1589	\$ 0.90	
Disposition and Recovery/Refund of Regulatory Balances (2018 and pre-2018) ³	1595	\$ (0.47)	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	\$ 0.23	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	\$ 0.41	
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	\$ (0.05)	
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	\$ (0.26)	
Deferred FRS Transition Costs	1508	\$ (0.09)	
Pole Attachment Revenue Variance ⁵	1508	\$ (0.39)	
Misc. Deferred Debits	1525	\$ 0.34	

2025 Deferral/Variance Account Workform

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

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		GA Allocator for Class A, Non-WMP Customers (if applicable) ²	E				F=B-C-E (deduct E if applicable)	Total Metered kW for Non-RPP Customers less WMP and Class A Consumption	1595 Recovery Share Proportion (2009) ¹	1595 Recovery Share Proportion (2018 and pre-2018) ¹	1568 LRAM Variance Account Class Allocation ³ (\$ amounts)	Number of Customers for Residential and GS<50 classes ²				
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴		Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)		Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)						Total Metered kWh for Non-RPP Customers less WMP and Class A Consumption			
RESIDENTIAL	kWh	29,454	273,030,318	3,438,138	13,594,945	578,168	12,956,439			273,030,318	-		-	-	-	-	-	-	-	-	-	51.7%		29,454		
GS<50	kWh	2,098	67,947,538		13,594,945		2,375,274			67,947,538	-		-	-	-	-	-	-	-	-	-	12.8%		2,098		
GS<50	kW	235	189,812,022	689,941	170,825,094	578,168	2,555,629	9,122,093	16,421	180,689,929	653,520	8.6%	10,168,633	24,689,001	35,690	44,603	126,845,367	481,254				29.4%				
EMBEDDED DISTRIBUTOR	kW	4	32,848,685	87,166	34,244,754		140,322			32,848,685	87,166		-	-	-	-	34,244,754					5.3%				
STREETLIGHT	kW	2,828	2,334,389	7,071	216,657	632	273,943			2,334,389	7,071	0.0%	-	-	-	-	216,657	632				0.3%				
SENTINEL LIGHT	kW	216	251,634	687	262,328	687	28,075			251,634	687	0.0%	-	-	-	-	262,328	687				0.1%				
USL	kWh	123	1,327,158		745,395		58,415			1,327,158	-		-	-	-	-	745,395					0.5%				
Total		34,958	567,551,743	764,866	223,327,311	579,487	\$ 18,388,097			9,122,093	16,421															

¹ Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

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

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.)

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		2023	
			July to December	January to June
Customer 1	GS>50	kWh	3,509,370	3,423,525
		kW	8,971	8,582
		Class A/B	A	B
Customer 2	GS>50	kWh	1,875,738	1,660,349
		kW	4,506	4,050
		Class A/B	A	B
Customer 3	GS>50	kWh	919,187	806,349
		kW	3,233	3,763
		Class A/B	A	B
Customer 4	GS>50	kWh	1,389,018	1,425,940
		kW	4,073	3,803
		Class A/B	A	B

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	2023
RESIDENTIAL	kWh			
	kW			
GS<50	kWh			
	kW			
GS>50	kWh	24,689,001	10,168,633	9,329,021
	kW	44,603	35,890	33,697
STREETLIGHT	kWh			
	kW			
USL	kWh			
	kW			



2025 Deferral/Variance Account Workform

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

Year Account 1589 GA Balance Last Disposed

2022

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

		Total	2023
Non-RPP Consumption Less WMP Consumption	A	214,205,218	214,205,218
Less Class A Consumption for Partial Year Class A Customers	B	7,693,313	7,693,313
Less Consumption for Full Year Class A Customers	C	9,329,021	9,329,021
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	197,182,884	197,182,884
All Class B Consumption for Transition Customers	E	7,316,162	7,316,162
Transition Customers' Portion of Total Consumption	F = E/D	3.71%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$	715,577
Transition Customers Portion of GA Balance	H=F*G	\$	26,550
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	689,026

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		4					
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2023	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments	
Customer 1		3,423,525	3,423,525	46.79%	\$ 12,424	\$ 1,035	
Customer 2		1,660,349	1,660,349	22.69%	\$ 6,025	\$ 502	
Customer 3		806,349	806,349	11.02%	\$ 2,926	\$ 244	
Customer 4		1,425,940	1,425,940	19.49%	\$ 5,175	\$ 431	
Total		7,316,162	7,316,162	100.00%	\$ 26,550		



2025 Deferral/Variance Account Workform

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

Year Account 1580 CBR Class B was Last Disposed 2022

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

		Total	2023
Total Consumption Less WMP Consumption	A	558,429,650	558,429,650
Less Class A Consumption for Partial Year Class A Customers	B	7,693,313	7,693,313
Less Consumption for Full Year Class A Customers	C	9,329,021	9,329,021
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	541,407,316	541,407,316
All Class B Consumption for Transition Customers	E	7,316,162	7,316,162
Transition Customers' Portion of Total Consumption	F = E/D	1.35%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$	97,820
Transition Customers Portion of CBR Class B Balance	H=F*G	\$	1,322
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	96,498

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		4					
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2023	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	
Customer 1		3,423,525	3,423,525	46.79%	\$ 619	\$ 52	
Customer 2		1,660,349	1,660,349	22.69%	\$ 300	\$ 25	
Customer 3		806,349	806,349	11.02%	\$ 146	\$ 12	
Customer 4		1,425,940	1,425,940	19.49%	\$ 258	\$ 21	
Total		7,316,162	7,316,162	100.00%	\$ 1,322	\$ 110	

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	273,030,318	-	0	0	0	0	273,030,318	-	52%
GS<50	67,947,538	-	0	0	0	0	67,947,538	-	13%
GS>50	180,689,929	653,520	10,168,633	35,890	24,689,001	44,603	145,832,295	573,027	28%
EMBEDDED DISTRIBUTOR	32,848,685	87,166	0	0	0	0	32,848,685	87,166	6%
STREETLIGHT	2,334,389	7,071	0	0	0	0	2,334,389	7,071	0%
SENTINEL LIGHT	251,634	687	0	0	0	0	251,634	687	0%
USL	1,327,158	-	0	0	0	0	1,327,158	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	558,429,650	748,445	10,168,633	35,890	24,689,001	44,603	523,572,016	667,952	100%



2025 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	273,030,318	-\$ 491,541	- 0.0018
GS<50	kWh	67,947,538	-\$ 112,843	- 0.0017
GS>50	kW	669,941	\$ 108,932	0.1626
EMBEDDED DISTRIBUTOR	kW	87,166	-\$ 52,422	- 0.6014
STREETLIGHT	kW	7,071	-\$ 3,701	- 0.5234
SENTINEL LIGHT	kW	687	-\$ 412	- 0.5996
USL	kWh	1,327,158	-\$ 2,222	- 0.0017
Total			-\$ 554,209	

Attachment 9-B

1595 Analysis Workform



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name
Utility name must be selected

	Eligible for disposition?
2015 and pre-2015	<input type="text"/>
2016	<input type="text"/>
2017	<input type="text"/>
2018	Yes <input type="text"/>
2019	No <input type="text"/>
2020	No <input type="text"/>

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

1595 Analysis Workform

Year in which this worksheet relates to	2018								
Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections>Returns Variance (%)	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	\$1,350,044	\$11,410	\$1,361,454	\$1,467,131	-\$105,683	\$60,922	-\$44,761	-7.8%	
Account 1589 - Global Adjustment	\$442,161	\$286,772	\$1,155,389	\$147,698	\$7,692	\$1,609	\$9,391	4.9%	
Total Group 1 and Group 2 Balances	\$1,792,205	\$275,362	\$1,216,843	\$1,614,829	-\$97,991	\$62,531	-\$35,450	-6.9%	
Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1590), if any:									
Total Balances:							-\$35,460		
Total residual balance per continuity schedule:							-\$35,460		
Difference (any variance should be explained):							\$0		

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