HydroOttawa

By RESS

October 21, 2021

Ms. Christine E. Long
Registrar and Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON, M4P 1E4

Dear Ms. Long:

Subject: **Electricity Distribution Licence No. ED-2002-0556**
2022 Electricity Distribution Rate Application (EB-2021-0035) - Interrogatory Responses

---

On August 18, 2021, Hydro Ottawa Limited submitted an application seeking the Ontario Energy Board's ("OEB") approval for proposed electricity distribution rates and other charges, effective January 1, 2022. On October 6, 2021, Hydro Ottawa received interrogatory questions from OEB staff related to its application. Please find attached Hydro Ottawa's responses to OEB Staff's interrogatories.

Please do not hesitate to contact me if you require anything further.

Sincerely,

DocuSigned by:
April Barrie
1E403775748B4CB...

April Barrie
Director, Regulatory Affairs
Directeur, Affaires réglementaires
aprilbarri@hydroottawa.com
Tel./tél.: 613 738-5499 | ext./poste 2106
Cell.: 613 808-3261

INTERROGATORY RESPONSE - OEB-1

Question-1

EXHIBIT REFERENCE:

Exhibit 1, Tab 1, Schedule 6, page 13 of 18

SUBJECT AREA:

Annual Updates

Preamble:

OEB staff notes the following list of items to be updated to finalize Hydro Ottawa's 2022 rates and charges (assuming the OEB's generic decisions are available in time for adjusting Hydro Ottawa's rates for the proposed January 1, 2022 effective date):

- Inflation Factor – The OEB's 2022 inflation factor will be used to update the 2022 OM&A, working capital allowance (and resulting updates to rate base, payments in lieu of taxes, and capital stretch factor adjustment), specific service charges[1], and other revenue
- Retail Transmission Service Rates (RTSRs) and Low Voltage (LV) Charges – The 2022 uniform transmission rates will be used to update the RTSRs and LV Charges
- Retail Service Charges and Regulatory Charges – These charges will be updated in accordance with the OEB's generic decisions

Question(s):

a) Please confirm if this is a complete list or identify anything else that also needs to be updated.

[1] The exception is the Access Power Poles – Wireline charge, which Hydro Ottawa will continue to use the OEB generic charge.

RESPONSE:

a) Hydro Ottawa confirms the list of items presented above encompasses the outstanding elements to finalize Hydro Ottawa's 2022 rates and charges, with the exception of any changes to generic RPP rates and Regulatory Charges. The implementation of these rates impact Hydro Ottawa's Drycore transformer charges as outlined in Exhibit 8-7-1: Specific Service Charges.

Hydro Ottawa notes that the Parties[2] in the 2021-2025 Approved Settlement Agreement[3] agreed that where the adjustments to the Uniform Transmission Rates ("UTRs") come after the implementation of Hydro Ottawa's rates, the RTSRs will be set using the previous year's UTRs. The differences from the new rates will be captured in Uniform System of Accounts 1584 - Retail Settlement Variance Account ("RSVA") Network and 1586 - Connection for future disposition. This would naturally impact the LV rates as well.

Lastly, should any generic Decision and Order be made related to the Regulatory Charges prior to the OEB's Decision and Order on Hydro Ottawa's 2022 Application, those rates would be updated within the 2022 tariffs of rates and charges.

[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

[3] Hydro Ottawa Limited, 2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal, EB-2019-0261 (September 18, 2020).

INTERROGATORY RESPONSE - OEB-2

Question-2

EXHIBIT REFERENCE:

Exhibit 1, Tab 1, Schedule 6, page 10 of 18

SUBJECT AREA:

Productivity

Preamble:

One of the directives from the OEB was that Hydro Ottawa should report as part of its next rebasing application, its efforts and achievements with respect to productivity improvements in its capital programs and projects undertaken during the 2021-2025 rate term.

Question(s):

a) Please discuss Hydro Ottawa's plan of how to report its productivity improvements in its capital programs and projects. (e.g., Does Hydro Ottawa plan to provide any quantified information, if possible?)

RESPONSE:

a) Hydro Ottawa is committed to integrating the core principles and objectives of the Renewed Regulatory Framework ("RRF") throughout its operations and business, and continues to undertake steps in support of this effort. Through such measures as enhanced benchmarking and productivity initiatives, a capital stretch factor applied to capital-related revenue requirement, and a Performance Outcomes Accountability Mechanism, Hydro Ottawa seeks to achieve continuous improvements and to maximize operational performance. The expectations and goals set out in the RRF continue to guide

Hydro Ottawa in the execution of its business plans, capital investment programs, and in the ongoing alignment of its interests with those of its customers.

With that in mind, and recognizing that productivity and continuous improvement efforts are ongoing, the composition, content and platform for reporting productivity improvements over the 2021-2025 period is in a developmental phase. Hydro Ottawa confirms that any reporting on productivity improvements in its next rebasing application will include both qualitative and quantitative elements.

INTERROGATORY RESPONSE - OEB-3

Question-3

EXHIBIT REFERENCE:

Exhibit 1, Tab 1, Schedule 6, page 5 of 18

SUBJECT AREA:

Annual Reporting

Preamble:

Hydro Ottawa committed to prepare a plan in 2020-2021 to reduce distribution losses as much as possible through cost-effective measures and file the plan with the OEB when complete.

Hydro Ottawa was also required to report annually on two primary elements:

- A custom performance scorecard
- Updates on the progress of capital spending in key investment categories, including information regarding the performance outcomes accountability mechanism deferral account

Hydro Ottawa stated that when the first full year of its Custom IR term has concluded (2021), it will submit its first annual report in 2022.

Question(s):

a) Please explain when Hydro Ottawa plans to submit each of these three reporting items. (e.g., Does Hydro Ottawa plan to file these reports as part of its 2023 Custom IR Annual Update Application?)

RESPONSE:

a) The composition and reporting of the three reporting items mentioned are in development.

Over the course of 2020-2021, Hydro Ottawa has taken steps to prepare a plan to reduce distribution losses as much as possible through cost-effective measures. The plan to reduce distribution losses may be discussed in the 2023 Custom IR ("CIR") Annual Update Application, however the plan will likely be filed separately to the OEB.

The 2016-2020 CIR Annual Report is submitted and made public prior to the end of the calendar year following the reporting year. It is published on Hydro Ottawa's website, submitted electronically to the OEB and intervenors that participated in Hydro Ottawa's 2016-2020 Custom IR Application proceedings. The timing of the CIR Annual Report is after the filing date and review process of the annual Reporting and Record Keeping Requirements and the publication of the Electricity Distributor Scorecard. As per the Approved 2021-2025 Settlement Agreement,[1] Hydro Ottawa will follow a similar process for the 2021-2025 CIR Annual Report, which will include both primary elements noted.

In addition, Hydro Ottawa will report on the Performance Outcomes Accountability Mechanism Deferral Account as part of the Deferral and Variance Account evidence within each annual update application over the 2021-2025 period.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).

1. INTERROGATORY RESPONSE - OEB-4

Question-4

EXHIBIT REFERENCE:

Exhibit 3, Tab 2, Schedule 1, page 1 of 2

Exhibit 3, Tab 2, Schedule 2, page 2 of 6

SUBJECT AREA:

Specific Service Charges

Question(s):

a) Please explain the differences in the specific service charge revenue ($5,382k vs. $5,378k) shown in the two references.

RESPONSE:

a) Hydro Ottawa acknowledges that an imbalance between the two schedules arose as a result of rounding inconsistencies. Table 1 found in Exhibit 3-2-1: Other Revenue Summary contains the correct figure ($5,382k). Table 1 in Exhibit 3-2-2: Specific Service Charges has been updated and is presented below.

Table 1 UPDATED – Specific Service Charge Revenue ($'000s)

	2021	2022	2023	2024	2025
	Approved	Proposed	Illustrative	Illustrative	Illustrative
Customer Administration					
Arrears Certificate (formerly Account Certificate)	$0	**$0**	$0	$0	$0
Easement Certificate for Unregistered Easements	$8	**$8**	$8	$8	$8
Duplicate invoices for previous billing	$1	**$1**	$1	$1	$1
Special Billing Service	$6	**$6**	$6	$6	$7
Credit Reference/Credit Check (+ credit agency costs)	$3	**$3**	$3	$3	$3
Unprocessed Payment Charge (+ bank fees)	$50	**$52**	$52	$54	$54
Account Set Up Charge / Change of Occupancy Charge	$1,413	**$1,470**	$1,470	$1,527	$1,526
Interval Meter - Field Reading	$1	**$1**	$1	$1	$1
High Bill Investigation - If Billing is Correct	$2	**$2**	$2	$2	$3
Non-Payment of Account					
Collection of Account Charge - No Disconnection	$0	**$0**	$0	$0	$0
Reconnect at Meter - Regular Hours	$159	**$161**	$164	$166	$168
Reconnect at Meter - After Regular Hours	$60	**$61**	$62	$64	$65
Reconnect at Pole - Regular Hours	$4	**$4**	$4	$5	$5
Reconnect at Pole - After Regular Hours	$1	**$1**	$1	$1	$1
Other					
Temporary Service - Install and Remove ("TS-I&R") - Overhead - no transformer	$11	**$12**	$12	$12	$12
TS-I&R - Underground - no transformer	$26	**$26**	$26	$27	$27
TS-I&R Overhead - with transformer	$9	**$10**	$10	$10	$10
Wireline Pole Attachments	$3,246	**$3,370**	$3,498	$3,631	$3,770
Wireless Pole Attachments	$69	**$142**	$217	$295	$376
Drycore Transformer Distribution Charge	$50	**$52**	$56	$59	$63
Energy Resource Facilities Administration Charge	$0	**$0**	$0	$0	$0
TOTAL	**$5,119**	**$5,382**	**$5,593**	**$5,872**	**$6,100**

INTERROGATORY RESPONSE - OEB-5

Question-5

EXHIBIT REFERENCE:

Exhibit 8, Tab 1, Schedule 1, page 3 of 7

SUBJECT AREA:

Fixed/Variable

Preamble:

It was noted that the fixed/variable splits presented for 2022 may change subsequent to the update to revenue requirement.

Question(s):

a) Please clarify if the potential updates to fixed/variable splits will only be applicable to the three commercial classes (GS >50 to 1,499 kW, GS 1,500 to 4,999 kW, and Large Use). If not, please explain the basis of updating the fixed/variable splits for other classes.

RESPONSE:

a) Hydro Ottawa confirms that the update in the 2022 required revenue would only have a potential impact on the fixed / variable splits for the three commercial customer classes (GS >50 to 1,499 kW, GS 1,500 to 4,999 kW, and Large Use).

Increases to revenue requirement for these classes will, over time, tend to cause a decrease in the fixed portion of the fixed/variable split as a result of the direction given by the OEB in its Decision and Order dated November 19, 2021 that the 2021-2025 fixed

rates for the three commercial classes will not be permitted to rise further above the calculated ceiling.[1]

[1] Ontario Energy Board, *Decision and Order*, EB 2019-0261 (November 19, 2020), p. 23.

INTERROGATORY RESPONSE - OEB-6

Question-6

EXHIBIT REFERENCE:

DVA Continuity Schedule

Proposed Tariff of Rates and Charges

SUBJECT AREA:

GA / DVA Continuity Schedule

Preamble:

OEB staff notes that the approved 2021 GA rider applied to the Unmetered Scattered Load (USL) and Sentinel Lighting classes in the approved 2021 Tariff of Rates and Charges.

Question(s):

a) Please explain why the proposed 2022 GA rider does not apply to the USL and Sentinel Lighting classes in the proposed 2022 Tariff of Rates and Charges.

b) Please also explain why the load of USL and Sentinel Lighting were not included in the determination of GA rider (DVA Continuity Schedule, Tab 7, Cell D104 and D108).

RESPONSE:

a) Hydro Ottawa's Unmetered Scattered Load ("USL") and Sentinel Lighting classes are only made up of customers that are RPP. RPP customers are not charged the Global Adjustment ("GA") rate rider. Although the rate rider was included in the 2021 approved Tariff of Rates and Charges, the billing determinants for these rate classes were not used in the calculator of the GA rate rider within the 2021 DVA Continuity Schedule.

b) The Load of USL and Sentinel Lighting were not included in the determination of GA rider within the DVA Continuity Schedule, as Hydro Ottawa's USL and Sentinel Lighting customers do not have non-RPP customers. The GA rate rider is disposed to non-RPP customers and the DVA Continuity Schedule is designed to only use the kWhs of non-RPP customers on Tab 7, Cells D104 and D108.

INTERROGATORY RESPONSE - OEB-7

Question-7

EXHIBIT REFERENCE:

DVA Continuity Schedule

SUBJECT AREA:

DVA Continuity Schedule

Question(s):

a) It appears the entry to the Total Consumption Less WMP Consumption is missing (Tab 6.2a, Cell D19). Please update the DVA continuity schedule as necessary.

RESPONSE:

a) Hydro Ottawa has updated the DVA continuity schedule by entering the Total Consumption Less WMP Consumption in cell D19 of Tab 6.2a. There was no impact to the proposed rate riders. Please refer to Attachment OEB-7(A): DVA Workform.

Ontario Energy Board

2022 Deferral/Variance Account Workform

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2021-0035
Name of Contact and Title	April Barrie, Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 2106
Email Address	RegulatoryAffairs@HydroOttawa.com

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

For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019.

Question 1 — **Year Selected**

For Accounts 1588 and 1589,

Please indicate the year the account balances were last disposed on a final basis for information purposes. — 2021

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

a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.

b) If the accounts balances were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis.

ii) there are changes to the previously approved interim balaces, select the year of the year-end balances that were last approved for disposition on a final basis. — 2019

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. — 2021

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. — 2019

Question 3

Select the earliest account balance vintage year in which there is a balance in Account 1595 — 2017

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

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. — 2019

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

Ontario Energy Board

2022 Deferral/Variance Account Workform

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

2017

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-17	Transactions Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(1) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(1) during 2017	Closing Interest Amounts as of Dec-31-17
Group 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0				$0
RSVA - Wholesale Market Service Charge[6]	1580	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class A[5]	1580	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class B[5]	1580	$0				$0	$0				$0
RSVA - Retail Transmission Network Charge	1584	$0				$0	$0				$0
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0
RSVA - Power (excluding Global Adjustment)[4]	1588	$0				$0	$0				$0
RSVA - Global Adjustment[4]	1589	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)[3]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595	$0				$0	$0				$0
Refer to the Filing Requirements for Account 1595 disposition eligibility											
Group 1 total requested for disposition (including Account 1589)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total requested for disposition (excluding Account 1589)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment requested for disposition	1589	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total (including Account 1589)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total (excluding Account 1589)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment	1589	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

2018

Account Descriptions	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18
LV Variance Account	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	$0				$0	$0				$0
RSVA - Wholesale Market Service Charge[6]	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class A[5]	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class B[5]	$0				$0	$0				$0
RSVA - Retail Transmission Network Charge	$0				$0	$0				$0
RSVA - Retail Transmission Connection Charge	$0				$0	$0				$0
RSVA - Power (excluding Global Adjustment)[4]	$0				$0	$0				$0
RSVA - Global Adjustment[4]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)[3]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	$0				$0	$0				$0
Group 1 total requested for disposition (including Account 1589)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total requested for disposition (excluding Account 1589)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment requested for disposition	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total (including Account 1589)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total (excluding Account 1589)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

2019

Account Descriptions	Opening Principal Amounts as of Jan-1-19	Transactions(1) Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19
LV Variance Account	$0			-$390,228	-$390,228	$0			-$4,588	-$4,588
Smart Metering Entity Charge Variance Account	$0			-$379,232	-$379,232	$0			-$11,935	-$11,935
RSVA - Wholesale Market Service Charge[6]	$0			-$3,405,815	-$3,405,815	$0			-$30,283	-$30,283
Variance WMS – Sub-account CBR Class A[5]	$0			$0	$0	$0			$0	$0
Variance WMS – Sub-account CBR Class B[5]	$0			-$617,890	-$617,890	$0			-$9,418	-$9,418
RSVA - Retail Transmission Network Charge	$0			-$609,389	-$609,389	$0			-$13,506	-$13,506
RSVA - Retail Transmission Connection Charge	$0			-$5,195,315	-$5,195,315	$0			-$72,833	-$72,833
RSVA - Power (excluding Global Adjustment)[4]	$0			$1,806,944	$1,806,944	$0			$59,888	$59,888
RSVA - Global Adjustment[4]	$0			$1,656,411	$1,656,411	$0			$93,162	$93,162
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)[3]	$0			$0	$0	$0			$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	$0			$91,297	$91,297	$0			-$26,688	-$26,688
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	$0			-$188,154	-$188,154	$0			-$312,860	-$312,860
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	$0			-$272,592	-$272,592	$0			-$425,399	-$425,399
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	$0			$247,684	$247,684	$0			-$248,537	-$248,537
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	$0			$0	$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	$0			$0	$0	$0				$0
Group 1 total requested for disposition (including Account 1589)	$0	$0	$0	-$7,407,106	-$7,407,106	$0	$0	$0	-$414,911	-$414,911
Group 1 total requested for disposition (excluding Account 1589)	$0	$0	$0	-$9,063,518	-$9,063,518	$0	$0	$0	-$508,074	-$508,074
RSVA - Global Adjustment requested for disposition	$0	$0	$0	$1,656,411	$1,656,411	$0	$0	$0	$93,162	$93,162
Group 1 total (including Account 1589)	$0	$0	$0	-$7,256,279	-$7,256,279	$0	$0	$0	-$1,002,997	-$1,002,997
Group 1 total (excluding Account 1589)	$0	$0	$0	-$8,912,690	-$8,912,690	$0	$0	$0	-$1,096,159	-$1,096,159
RSVA - Global Adjustment	$0	$0	$0	$1,656,411	$1,656,411	$0	$0	$0	$93,162	$93,162

2020

Account Descriptions	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
LV Variance Account	-$390,228	-$567,724	-$85,363		-$872,589	-$4,588	-$6,574	-$2,635		-$8,527
Smart Metering Entity Charge Variance Account	-$379,232	-$60,514	-$303,668		-$136,078	-$11,935	-$1,260	-$11,264		-$1,930
RSVA - Wholesale Market Service Charge[6]	-$3,405,815	-$4,264,095	-$1,383,239		-$6,286,671	-$30,283	-$45,918	-$36,567	-$0	-$39,635
Variance WMS – Sub-account CBR Class A[5]	$0		$0	-$0	$0	$0				$0
Variance WMS – Sub-account CBR Class B[5]	-$617,890	-$220,543	-$140,241		-$698,192	-$9,418	-$8,703	-$4,878		-$13,242
RSVA - Retail Transmission Network Charge	-$609,389	$231,333	$104,806		-$482,862	-$13,506	-$13,255	-$1,087		-$25,674
RSVA - Retail Transmission Connection Charge	-$5,195,315	-$3,355,441	-$617,377		-$7,933,379	-$72,833	-$79,608	-$22,527		-$129,914
RSVA - Power (excluding Global Adjustment)[4]	$1,806,944	-$170,067	$1,063,752	$1,107,996	$1,681,120	$59,888	$18,360	$61,804		$16,445
RSVA - Global Adjustment[4]	$1,656,411	$2,339,132	-$4,106,548	-$564,424	$7,537,668	$93,162	$129,919	-$69,669		$292,751
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)[3]	$0		$0		$0	$0		$0		$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	$91,297	$84,780	$0		$176,077	-$26,688	-$84,703	$0		-$111,391
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	-$188,154	$8	$0		-$188,146	-$312,860	-$2,580	$0		-$315,440
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	-$272,592	-$46	$0		-$272,638	-$425,399	-$3,743	$0		-$429,143
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	$247,684	$53,909	$155,654		$145,939	-$248,537	-$33,590	-$155,654		-$126,473
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	$0	-$194,495	-$162,986		-$31,509	$0	$76,333	$92,045		-$15,711
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	$0				$0	$0				$0
Group 1 total requested for disposition (including Account 1589)	-$7,407,106	-$6,067,964	-$5,467,878	$543,572	-$7,463,621	-$414,911	-$10,781	-$86,823	-$0	-$338,870
Group 1 total requested for disposition (excluding Account 1589)	-$9,063,518	-$8,407,097	-$1,361,330	$1,107,996	-$15,001,289	-$508,074	-$140,700	-$17,154	-$0	-$631,620
RSVA - Global Adjustment requested for disposition	$1,656,411	$2,339,132	-$4,106,548	-$564,424	$7,537,668	$93,162	$129,919	-$69,669	$0	$292,751
Group 1 total (including Account 1589)	-$7,256,279	-$6,123,763	-$5,475,210	$543,572	-$7,361,261	-$1,002,997	-$55,330	-$150,433	-$0	-$907,895
Group 1 total (excluding Account 1589)	-$8,912,690	-$8,462,895	-$1,368,662	$1,107,996	-$14,898,929	-$1,096,159	-$185,249	-$80,764	-$0	-$1,200,646
RSVA - Global Adjustment	$1,656,411	$2,339,132	-$4,106,548	-$564,424	$7,537,668	$93,162	$129,919	-$69,669	$0	$292,751

2021 / Projected Interest on Dec-31-20 Balances / 2.1.7 RRR

Account Descriptions	Principal Disposition during 2021 - instructed by OEB	Interest Disposition during 2021 - instructed by OEB	Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No	2.1.7 RRR: As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)
LV Variance Account	-$304,865	-$8,600	-$567,724	$73	-$3,236		-$3,164	-$570,888.29		-$881,117	$0
Smart Metering Entity Charge Variance Account	-$75,564	-$2,317	-$60,514	$387	-$345		$42	-$60,471.81		-$138,009	$0
RSVA - Wholesale Market Service Charge[6]	-$2,022,576	-$37,808	-$4,264,095	-$1,826	-$24,305		-$26,131	-$4,290,226.41		-$6,326,305	$0
Variance WMS – Sub-account CBR Class A[5]			$0	$0	$0		$0	$0.00		$0	$0
Variance WMS – Sub-account CBR Class B[5]	-$477,658	-$14,952	-$220,534	$1,710	-$1,257		$453	-$220,080.90		-$711,434	$0
RSVA - Retail Transmission Network Charge	-$714,195	-$27,988	$231,333	$2,315	$1,319		$3,633	$234,966.83		-$508,536	$0
RSVA - Retail Transmission Connection Charge	-$4,577,938	-$150,106	-$3,355,441	$20,191	-$19,126		$1,065	-$3,354,375.44		-$8,063,293	$0
RSVA - Power (excluding Global Adjustment)[4]	$743,191	$14,286	$937,929	$2,159	$5,346		$7,505	$945,433.95		$1,731,201	$33,636
RSVA - Global Adjustment[4]	$5,762,960	$288,464	$1,774,708	$4,287	$10,116		$14,402	$1,789,110.67		$8,564,783	$734,364
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)[3]			$0	$0			$0	$0.00	No	$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[3]	$91,297	-$24,697	$84,780	-$86,693			-$86,693	$0.00	No	$64,686	$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[3]	-$188,154	-$316,962	$8	$1,522			$1,522	$0.00	No	-$503,586	$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	$0	$0	-$272,638	-$429,143	-$1,554		-$430,697	-$703,334.84	Yes	-$701,781	$0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	$0	$0	$145,939	-$126,473	$832		-$125,641	$0.00	No	$19,466	$0
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]			-$31,509	-$15,711	-$180		-$15,891	$0.00	No	-$47,221	$0
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	$7,746,420	$201,914	-$7,746,420	-$201,914	-$44,155		-$246,068	$0.00	No		$0
Group 1 total requested for disposition (including Account 1589)	-$1,666,645	$60,979	-$5,796,976	-$399,848	-$33,043	$0	-$432,891	-$6,229,866.83			$7,802,490
Group 1 total requested for disposition (excluding Account 1589)	-$7,429,605	-$227,486	-$7,571,684	-$404,135	-$43,159	$0	-$447,293	-$8,018,977.50			$15,632,909
RSVA - Global Adjustment requested for disposition	$5,762,960	$288,464	$1,774,708	$4,287	$10,116	$0	$14,402	$1,789,110.67			-$7,830,419
Group 1 total (including Account 1589)	$5,982,918	-$78,767	-$13,344,179	-$829,118	-$76,545	$0	-$905,663				
Group 1 total (excluding Account 1589)	$219,958	-$367,231	-$15,118,887	-$833,405	-$86,661	$0	-$920,065				
RSVA - Global Adjustment	$5,762,960	$288,464	$1,774,708	$4,287	$10,116	$0	$14,402				

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

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

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

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

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

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

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

6 RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580,Variance WMS – Sub-account CBR Class B.

Ontario Energy Board

2022 Deferral/Variance Account Workform

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

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be listed.
20

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in

For Accounts 1508, 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

2019

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-19	Transactions Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19
Group 2 Accounts											
Deferred IFRS Transition Costs	1508	$0				$0	$0				$0
Pole Attachment Revenue Variance[5]	1508	$0				$0	$0				$0
Retail Service Charge Incremental Revenue[6]	1508	$0				$0	$0				$0
Customer Choice Initiative Costs[7]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	$0			$1.250.000	$1.250.000	$0				$0
Other Regulatory Assets - Sub-Account - Fast Energy Cost Defer Cost	1508	$0			$50.731	$50.731	$0			$3.587	$3.587
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$0			$2.591.797	$2.591.797	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508	$0			-$2.151.861	-$2.151.861	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	$0			$1.698.854	$1.698.854	$0				$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Varianc	1508	$0			$3.543.600	$3.543.600	$0			$56.759	$56.759
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Accou	1508	$0			-$3.672.684	-$3.672.684	$0			-$101.330	-$101.330
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pay	1508	$0			$814.360	$814.360	$0			$3.971	$3.971
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	$0			-$854.169	-$854.169	$0			-$19.272	-$19.272
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$0			$1.879.684	$1.879.684	$0			$68.935	$68.935
	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	$0			-$35.714	-$35.714	$0			-$233	-$233
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	$0			-$977	-$977	$0			-$7	-$7
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	$0			$1.339.734	$1.339.734	$0			$12.424	$12.424
Retail Cost Variance Account - Retail[6]	1518	$0			-$39.487	-$39.487	$0			-$2.711	-$2.711
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	$0				$0	$0				$0
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR[6]	1548	$0			$314.008	$314.008	$0			$22.015	$22.015
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	$0			-$3.038.588	-$3.038.588	$0				$0
Group 2 Sub-Total		$0	$0	$0	$3.689.288	$3.689.288	$0	$0	$0	$44.139	$44.139
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0				$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	$0			-$7.291.888	-$7.291.888	$0			-$27.036	-$27.036
LRAM Variance Account[4]	1568	$0			$2.503.397	$2.503.397	$0			$224.499	$224.499
Total including Account 1568		$0	$0	$0	-$1.099.204	-$1.099.204	$0	$0	$0	$241.602	$241.602
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential[8]	1522	$0				$0	$0				$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account[8]	1522	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[3]	1557	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component	1576	$0				$0					

2020

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-20	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(1) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(1) during 2020	Closing Interest Amounts as of Dec-31-20
Group 2 Accounts											
Deferred IFRS Transition Costs	1508	$0				$0	$0				$0
Pole Attachment Revenue Variance[5]	1508	$0				$0	$0				$0
Retail Service Charge Incremental Revenue[6]	1508	$0				$0	$0				$0
Customer Choice Initiative Costs[7]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	$1.250.000	$1.005.300			$2.255.300	$0				$0
Other Regulatory Assets - Sub-Account - Fast Energy Cost Defer Cost	1508	$50.731				$50.731	$3.587	$695		$411	$4.693
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$2.591.797	$3.449.521	$5.720.986		$320.332	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508	-$2.151.861				-$2.151.861	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	$1.698.854	$2.618.573			$4.317.427	$0				$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Varianc	1508	$3.543.600	$285.321			$3.828.921	$56.759	$47.854			$104.613
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Accou	1508	-$3.672.684	-$1.313.297		-$354.767	-$5.340.749	-$101.330	-$68.338			-$169.668
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pay	1508	$814.360	$1.111.627			$1.925.988	$3.971	$13.417			$17.388
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	-$854.169	-$300.816			-$1.154.985	-$19.272	-$11.993			-$31.265
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$1.879.684	$486.987			$2.366.671	$68.935	-$27.609			$41.326
	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	-$35.714	$46.028			$10.314	-$233	-$283			-$516
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	-$977	$1.467			$490	-$7	-$7			-$13
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	$1.339.734	$972.256			$2.311.990	$12.424	-$12.424			$0
Retail Cost Variance Account - Retail[6]	1518	-$39.487				-$39.487	-$2.711	-$541		-$320	-$3.572
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	$0				$0	$0	-$4,828		-$1,576	-$6,403
Misc. Deferred Debits	1525	$0				$0	$0				$0
Retail Cost Variance Account - STR[6]	1548	$314.008				$314.008	$22.015	$4.304		$2.542	$28.860
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$0				$0	$0				$0
Other Deferred Credits	2425	-$3.038.588	$2.564.969			-$473.619	$0				$0
Group 2 Sub-Total		$3.689.288	$10.927.936	$5.720.986	-$354.767	$8.541.471	$44.139	-$59.754	$0	$1.057	-$14.559
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0				$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-$7.291.888	-$3.984.400		$3.874.027	-$7.402.261	-$27.036	-$48.590			-$75.626
LRAM Variance Account[4]	1568	$2.503.397	-$1.110.923		$1.110.923	$2.503.397	$224.499	$150.864		-$150.864	$224.499
Total including Account 1568		-$1.099.204	$5.832.613	$5.720.986	$4.630.183	$3.642.606	$241.602	$42.520	$0	-$149.807	$134.314
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential[8]	1522	$0	-$41.934		$41.934	$0	$0				$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account[8]	1522	$0	$41.934		-$41.934	$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	1532	$0				$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0				$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[3]	1557	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component	1576	$0				$0					

2021 / Projected Interest on Dec-31-20 Balances / 2.1.7 RRR

Account Descriptions	Account Number	2021: Principal Disposition during 2021 - instructed by OEB	2021: Interest Disposition during 2021 - instructed by OEB	2021: Closing Principal Balances as of Dec 31-20 Adjusted for Dispositions during 2021	2021: Closing Interest Balances as of Dec 31-20 Adjusted for Dispositions during 2021	Projected Interest: Projected Interest from Jan 1, 2021 to December 31, 2021 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Projected Interest: Projected Interest from January 1, 2022 to April 30, 2022 on Dec 31 -20 balance adjusted for disposition during 2021 (2)	Total Interest	Total Claim	Accounts to Dispose Yes/No	2.1.7 RRR: As of Dec 31-20	Variance RRR vs. 2020 Balance (Principal + Interest)	
Group 2 Accounts													
Deferred IFRS Transition Costs	1508			$0	$0			$0	$0.00		$0	$0	
Pole Attachment Revenue Variance[5]	1508			$0	$0			$0	$0.00			$0	
Retail Service Charge Incremental Revenue[6]	1508			$0	$0			$0	$0.00			$0	
Customer Choice Initiative Costs[7]	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	-$4.431.595		$6.686.895	$0			$0	$0.00	No		-$2.255.300	
Other Regulatory Assets - Sub-Account - Fast Energy Cost Defer Cost	1508	$50.731	$4.693	$0	$0			$0	$0.00	No		-$55.424	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$320.332		$0	$0			$0	$0.00	No		-$320.332	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508	-$2.151.861		$0	$0			$0	$0.00	No		$2.151.861	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	$4.317.427		$0	$0			$0	$0.00	No		-$4.317.427	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Varianc	1508	$3.543.600	$134.009	$285.321	-$29.397			-$29.397	$0.00	No		-$3.933.534	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Accou	1508	-$4.985.981	-$210.025	-$354.767	$40.356			$40.356	$0.00	No		$5.510.417	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pay	1508	$814.360	$21.724	$1.111.627	-$4.337			-$4.337	$0.00	No		-$1.943.375	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	-$854.169	-$37.893	-$300.816	$6.628			$6.628	$0.00	No		$1.186.250	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$1.879.684	$109.912	$486.987	-$68.587			-$68.587	$0.00	No		-$2.407.996	
	1508			$0	$0			$0	$0.00	No		$0	
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	-$35.714	-$1.011	$46.028	$495			$495	$0.00	No		-$9.798	
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	-$977	-$28	$1.467	$15			$15	$0.00	No		-$476	
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	$0	$0	$2.311.990	$0			$0	$0.00	No		-$2.311.990	
Retail Cost Variance Account - Retail[6]	1518	-$39.487	-$3.572	$0	$0			$0	$0.00		-$42.739	$320	Please provide an explanation of the variance in the tab 3 - Appendix A
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		-$6,403	$0	$0			$0	$0.00		-$11,231	-$4,828	Please provide an explanation of the variance in the tab 3 - Appendix A
Misc. Deferred Debits	1525			$0	$0			$0	$0.00	No	$0	$0	
Retail Cost Variance Account - STR[6]	1548	$314.008	$28.860	$0	$0			$0	$0.00		$340.327	-$2.542	Please provide an explanation of the variance in the tab 3 - Appendix A
Extra-Ordinary Event Costs	1572			$0	$0			$0	$0.00		$0	$0	
Deferred Rate Impact Amounts	1574			$0	$0			$0	$0.00		$0	$0	
RSVA - One-time	1582			$0	$0			$0	$0.00		$0	$0	
Other Deferred Credits	2425			-$473.619	$0			$0	$0.00	No	-$473.619	$0	
Group 2 Sub-Total		-$1.259.642	$40.267	$9.801.113	-$54.826	$0	$0	-$54.826	$0.00			-$8.526.912	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			$0	$0			$0	$0.00		-$6,358,695	-$6,358,695	Please provide an explanation of the variance in the tab 3 - Appendix A
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-$7.291.888	-$185.999	-$110.373	$110.373			$110.373	$0.00			$7.477.887	
LRAM Variance Account[4]	1568	$2.503.397	$224.499	$0	$0			$0	$0.00		$3.577.323	$849.427	Please provide an explanation of the variance in the tab 3 - Appendix A
Total including Account 1568		-$6.048.134	$78.767	$9.690.740	$55.547	$0	$0	$55.547	$0.00			-$3.776.920	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential[8]	1522			$0	$0			$0	$0.00			$0	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account[8]	1522			$0	$0			$0	$0.00			$0	
Renewable Generation Connection Capital Deferral Account	1531			$0	$0			$0	$0.00		$0	$0	
Renewable Generation Connection OM&A Deferral Account	1532			$0	$0			$0	$0.00	No	$0	$0	
Renewable Generation Connection Funding Adder Deferral Account	1533			$0	$0			$0	$0.00		$0	$0	
Smart Grid Capital Deferral Account	1534			$0	$0			$0	$0.00		$0	$0	
Smart Grid OM&A Deferral Account	1535			$0	$0			$0	$0.00		$0	$0	
Smart Grid Funding Adder Deferral Account	1536			$0	$0			$0	$0.00		$0	$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555			$0	$0			$0	$0.00	No	$0	$0	
Meter Cost Deferral Account (MIST Meters)[3]	1557			$0	$0			$0	$0.00		$0	$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575			$0					$0.00	No	$0	$0	
Accounting Changes Under CGAAP Balance + Return Component	1576			$0					$0.00	No	$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

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

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

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

4 Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

5 This account is effective September 1, 2018 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges, dated July 20, 2018. The account is expected to be discontinued after rebasing, once a utility updates its pole attachment charge in base rates and disposes of the account balance.

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

7 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-2020-0152. Electricity distributors may record incremental costs directly attributable to the customer choice initiative in the sub-account.

8 Account 1522 is established effective Januar 1, 2018, in accordance with Report of the OEB - Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs EB-2015-0040

Ontario Energy Board

2022 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2020 Balance (Principal + Interest)	Explanation
Variance WMS – Sub-account CBR Class B5	1580	$ -	
RSVA - Power (excluding Global Adjustment)4	1588	$ 33,636.43	2020 True-up asjustments for amounts recorded in 2021.
RSVA - Global Adjustment 4	1589	$ 734,363.81	2020 True-up asjustments for amounts recorded in 2021.
Other Regulatory Assets - Sub-Account - P & OPEB	1508	$ (2,255,300.00)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	$ (55,423.79)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$ (320,332.00)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	$ 2,151,860.92	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	$ (4,317,427.00)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Accountdispo	1508	$ (3,933,533.52)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	$ 5,510,416.83	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments Deferral /	1508	$ (1,943,375.31)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	$ 1,186,250.31	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$ (2,407,996.30)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	$ (9,798.13)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	$ (476.31)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	$ (2,311,990.00)	RRR Balances from December 31, 2020 were not pulled into the DVA Workform model, therefore a variance exists.
Retail Cost Variance Account - Retail6	1518	$ 319.61	Variance is difference between forecasted interest and actual interest for 2020, Hydro Ottawa has written-off the difference as this account was disposed of on a final basis in the previous rate application
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges8	1522	$ (4,827.67)	Variance was intentional so the Claim coloumn would be $0 as this account is not proposed to be disposed of in this rate appliation.
Retail Cost Variance Account - STR6	1548	$ (2,541.57)	Variance is difference between forecasted interest and actual interest for 2020, Hydro Ottawa has written-off the difference as this account was disposed of on a final basis in the previous rate application
PILs and Tax Variance for 2006 and Subsequent Years (excl	1592	$ (6,358,695.24)	Variance was intentional so the Claim coloumn would be $0 as this account is not proposed to be disposed of in this rate appliation.
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	$ 7,477,887.33	Variance was intentional so the Claim coloumn would be $0 as this account is not proposed to be disposed of in this rate appliation.
LRAM Variance Account4	1568	$ 849,426.96	Variance was intentional so the Claim coloumn would be $0 as this account is not proposed to be disposed of in this rate appliation.

Ontario Energy Board

2022 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.

			A		B			C		D=A-C		E		F =B-C-E (deduct E if applicable)			
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh**	**Total Metered kW**	**Metered kWh for Non-RPP Customers [4]**	**Metered kW for Non-RPP Customers [4]**	**Distribution Revenue**	**Metered kWh for Wholesale Market Participants (WMP)**	**Metered kW for Wholesale Market Participants (WMP)**	**Total Metered kWh less WMP consumption *(if applicable)***	**Total Metered kW less WMP consumption *(if applicable)***	**Forecast Total Metered Test Year kWh for Full Year Class A Customers**	**Forecast Total Metered Test Year kWh for Transition Customers**	**Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption**	**1595 Recovery Share Proportion (2018) [1]**	**1568 LRAM Variance Account Class Allocation[3] ($ amounts)**	**Number of Customers for Residential and GS<50 classes[2]**
RESIDENTIAL	kWh	319,510	2,280,182,000		34,399,652		117,269,634			2,280,182,000	-	-	-	34,399,652	32%	0	319,510
GENERAL SERVICE LESS THAN 50 KW	kWh	25,554	710,222,000		109,821,125		25,416,978			710,222,000	-	-	-	109,821,125	10%	0	25,554
GENERAL SERVICE 50 TO 1,499 KW	kW	3,087	2,862,639,000	6,898,741	2,431,790,431	5,889,670	46,086,294	31,382,095	59,787	2,831,256,905	6,838,954	264,755,076	91,203,004	2,044,450,255	40%	0	
GENERAL SERVICE 1,500 TO 4,999 KW	kW	68	698,365,000	1,545,513	695,021,021	1,479,472	11,352,451	1,022,224	34,389	697,342,776	1,511,124	473,610,753	71,670,137	148,717,907	10%	0	
LARGE USER	kW	11	575,413,000	1,054,605	575,413,000	1,054,605	7,326,434			575,413,000	1,054,605	-	-	575,413,000	8%	0	
UNMETERED SCATTERED LOAD	kWh	3,321	13,188,000				591,232			13,188,000	-	-	-	-	0%	0	
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW									-	-	-	-	-	0%	0	
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	3		7,440						-	7,440	-	-	-	0%	0	
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-	-	-	-	0%	0	
SENTINEL LIGHTING	kW	55	47,000	132			5,881			47,000	132	-	-	-	0%	0	
STREET LIGHTING	kW	63,725	23,893,000	66,152	23,893,000	66,152	1,227,164			23,893,000	66,152	-	-	23,893,000	0%	0	
MICROFIT AND MICRO-NET METERING										-	-	-	-	-			
FIT										-	-	-	-	-			
HCI, RESOP, OTHER ENERGY RESOURCE										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
Total		**415,334**	**7,163,949,000**	**9,572,583**	**3,870,338,228**	**8,489,899**	**$ 209,276,067**	**32,404,319**	**94,176**	**7,131,544,681**	**9,478,407**	**738,365,830**	**162,873,141**	**2,936,694,939**	**100%**	**$ -**	
																$ -	
																$ -	

[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.

[3] Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

[4] If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance. If this is the case, this must be noted in the evidence and the proposed allocation methodology must be explained.

Ontario Energy Board

2022 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USER	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO-NET METERING	FIT	HCI, RESOP, OTHER ENERGY RESOURCE
LV Variance Account	1550	(570,888)	kWh	(181,706)	(56,597)	(228,121)	(55,652)	(45,854)	(1,051)	0	0	0	(4)	(1,904)	0	0	0
Smart Metering Entity Charge Variance Account	1551	(60,472)	# of Customers	(55,994)	(4,478)	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(4,510,307)	kWh	(1,442,089)	(449,176)	(1,790,613)	(441,031)	(363,917)	(8,341)	0	0	0	(30)	(15,111)	0	0	0
RSVA - Retail Transmission Network Charge	1584	234,967	kWh	74,787	23,294	93,890	22,905	18,873	433	0	0	0	2	784	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(3,354,375)	kWh	(1,067,649)	(332,547)	(1,340,373)	(326,995)	(269,426)	(6,175)	0	0	0	(22)	(11,187)	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	945,433	kWh	302,285	94,155	375,342	92,447	76,283	1,748	0	0	0	6	3,168	0	0	0
RSVA - Global Adjustment	1589	1,726,081	Non-RPP kWh	20,219	64,549	1,201,652	87,411	338,206	0	0	0	0	0	14,043	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015 and pre-2015)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	(703,335)	%	(223,861)	(69,727)	(281,045)	(68,563)	(56,492)	(1,295)	0	0	0	(5)	(2,346)	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Group 1 accounts above (excluding 1589)		**(8,018,977)**		**(2,594,227)**	**(795,077)**	**(3,170,921)**	**(776,889)**	**(640,533)**	**(14,681)**	**0**	**0**	**0**	**(52)**	**(26,597)**	**0**	**0**	**0**
Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pole Attachment Revenue Variance	1508	0	Distribution Rev.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Service Charge Incremental Revenue	1508	0	# of Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Choice Initiative Costs	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Ac	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Ac	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account rela	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	# of Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	# of Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	**1568**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(4,464,104)**		**(1,454,423)**	**(440,056)**	**(1,755,649)**	**(428,305)**	**(352,899)**	**(8,088)**	**0**	**0**	**0**	**(29)**	**(14,654)**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(3,564,874)**		**(1,139,804)**	**(355,022)**	**(1,415,272)**	**(348,564)**	**(287,634)**	**(6,592)**	**0**	**0**	**0**	**(23)**	**(11,943)**	**0**	**0**	**0**
Account 1589 (allocated to Non-WMPs)		**1,726,081**		**20,219**	**64,549**	**1,201,652**	**87,411**	**338,206**	**0**	**0**	**0**	**0**	**0**	**14,043**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532, 1555)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total of Accounts 1575 and 1576		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Ontario Energy Board

2022 Deferral/Variance Account Workform

1a	**The year Account 1589 GA was last disposed**	2019	
1b	**The year Account 1580 CBR Class B was last disposed**	2019	**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)?**	Yes	**(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)**
2b	**Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?**	Yes	**(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)**
3a	**Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated**	28	

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2020 July to December	2020 January to June
Customer 1	General Service 1,500 to 4,999 kW	kWh	4,041,421	3,631,429
		kW	8,235	7,853
		Class A/B	B	A
Customer 2	General Service 50 to 1,499 kW	kWh	2,234,251	2,226,129
		kW	8,484	7,773
		Class A/B	A	B
Customer 3	General Service 1,500 to 4,999 kW	kWh	12,897,679	11,672,699
		kW	26,486	22,402
		Class A/B	A	B
Customer 4	General Service 50 to 1,499 kW	kWh	1,019,779	956,648
		kW	1,928	1,839
		Class A/B	B	A
Customer 5	General Service 50 to 1,499 kW	kWh	3,081,508	2,667,816
		kW	6,545	6,181
		Class A/B	B	A
Customer 6	General Service 1,500 to 4,999 kW	kWh	5,671,455	6,173,681
		kW	11,459	11,448
		Class A/B	A	B
Customer 7	General Service 50 to 1,499 kW	kWh	3,628,315	3,422,912
		kW	7,058	6,905
		Class A/B	A	B
Customer 8	General Service 50 to 1,499 kW	kWh	456,181	430,901
		kW	2,880	2,803
		Class A/B	B	A
Customer 9	General Service 50 to 1,499 kW	kWh	834,594	1,182,876
		kW	7,787	7,887
		Class A/B	A	B
Customer 10	General Service 50 to 1,499 kW	kWh	1,022,385	1,114,718
		kW	2,741	2,510
		Class A/B	B	A
Customer 11	General Service 50 to 1,499 kW	kWh	2,973,978	2,935,275
		kW	5,198	5,437
		Class A/B	A	B
Customer 12	General Service 1,500 to 4,999 kW	kWh	3,583,092	3,515,810
		kW	8,267	7,686
		Class A/B	A	B
Customer 13	General Service 50 to 1,499 kW	kWh	3,153,527	2,937,631
		kW	6,572	6,372
		Class A/B	B	A
Customer 14	General Service 50 to 1,499 kW	kWh	2,937,910	2,595,875
		kW	6,330	5,949
		Class A/B	A	B
Customer 15	General Service 50 to 1,499 kW	kWh	2,645,600	3,766,878
		kW	6,016	11,817
		Class A/B	B	A
Customer 16	General Service 50 to 1,499 kW	kWh	3,885,835	3,824,904
		kW	10,162	9,906
		Class A/B	A	B
Customer 17	General Service 50 to 1,499 kW	kWh	2,889,850	3,183,816
		kW	5,588	6,703
		Class A/B	A	B
Customer 18	General Service 50 to 1,499 kW	kWh	2,772,686	2,846,222
		kW	8,247	8,994
		Class A/B	A	B
Customer 19	General Service 50 to 1,499 kW	kWh	1,470,424	1,568,317
		kW	6,361	6,265
		Class A/B	A	B
Customer 20	General Service 50 to 1,499 kW	kWh	3,222,897	2,954,234
		kW	7,616	8,295
		Class A/B	A	B
Customer 21	General Service 50 to 1,499 kW	kWh	1,616,976	2,419,736
		kW	3,096	4,155
		Class A/B	B	A
Customer 22	General Service 50 to 1,499 kW	kWh	1,822,620	2,002,404
		kW	5,707	6,943
		Class A/B	A	B
Customer 23	General Service 50 to 1,499 kW	kWh	2,741,059	2,599,822
		kW	4,879	4,662
		Class A/B	A	B
Customer 24	General Service 1,500 to 4,999 kW	kWh	3,452,468	2,907,185
		kW	12,792	11,661
		Class A/B	B	A
Customer 25	General Service 50 to 1,499 kW	kWh	1,691,392	2,308,314
		kW	6,330	6,740
		Class A/B	A	B
Customer 26	General Service 50 to 1,499 kW	kWh	1,342,178	1,242,126
		kW	3,809	3,900
		Class A/B	A	B
Customer 27	General Service 50 to 1,499 kW	kWh	2,020,851	1,911,696
		kW	3,660	3,516
		Class A/B	B	A
Customer 28	General Service 50 to 1,499 kW	kWh	2,679,009	2,083,164
		kW	4,808	4,455
		Class A/B	B	A

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).**	3	

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

Rate Class		Transition Customers (Total Class A and B Consumption) Test Year Forecast	Class A Customer for Full Year (Total Class A Consumption) Test Year Forecast	Class A Customer for Full Year (Total Class A Consumption) 2020
General Service 50 to 1,499 kW	kWh	91,203,004	264,755,076	264,755,076
	kW	233,910	580,754	580,754
General Service 1,500 to 4,999 kW	kWh	71,670,137	473,610,753	473,610,753
	kW	166,190	942,818	942,818
Large Use	kWh	-	577,706,260	577,706,260
	kW	-	1,024,958	1,024,958

Ontario Energy Board

2022 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	**2019**

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

		Total	**2020**
Non-RPP Consumption Less WMP Consumption	A	3,709,322,515	3,709,322,515
Less Class A Consumption for Partial Year Class A Customers	B	81,428,017	81,428,017
Less Consumption for Full Year Class A Customers	C	1,316,072,089	1,316,072,089
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	2,311,822,409	2,311,822,409
All Class B Consumption for Transition Customers	E	81,445,123	81,445,123
Transition Customers' Portion of Total Consumption	F = E/D	**3.52%**	

Allocation of Total GA Balance $

Total GA Balance	G	$	1,789,111
Transition Customers Portion of GA Balance	H=F*G	$	63,030
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	$	1,726,081

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		28				
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 2020**	**% of kWh**	**Customer Specific GA Allocation for the Period When They Were a Class B customer**	**Monthly Equal Payments**
Customer 1		4,041,421	4,041,421	4.96%	$ 3,128	$ 261
Customer 2		2,226,129	2,226,129	2.73%	$ 1,723	$ 144
Customer 3		11,672,699	11,672,699	14.33%	$ 9,033	$ 753
Customer 4		1,019,779	1,019,779	1.25%	$ 789	$ 66
Customer 5		3,081,508	3,081,508	3.78%	$ 2,385	$ 199
Customer 6		6,173,681	6,173,681	7.58%	$ 4,778	$ 398
Customer 7		3,422,912	3,422,912	4.20%	$ 2,649	$ 221
Customer 8		456,181	456,181	0.56%	$ 353	$ 29
Customer 9		1,182,876	1,182,876	1.45%	$ 915	$ 76
Customer 10		1,022,385	1,022,385	1.26%	$ 791	$ 66
Customer 11		2,935,275	2,935,275	3.60%	$ 2,272	$ 189
Customer 12		3,515,810	3,515,810	4.32%	$ 2,721	$ 227
Customer 13		3,153,527	3,153,527	3.87%	$ 2,441	$ 203
Customer 14		2,595,875	2,595,875	3.19%	$ 2,009	$ 167
Customer 15		2,645,600	2,645,600	3.25%	$ 2,047	$ 171
Customer 16		3,824,904	3,824,904	4.70%	$ 2,960	$ 247
Customer 17		3,183,816	3,183,816	3.91%	$ 2,464	$ 205
Customer 18		2,846,222	2,846,222	3.49%	$ 2,203	$ 184
Customer 19		1,568,317	1,568,317	1.93%	$ 1,214	$ 101
Customer 20		2,954,234	2,954,234	3.63%	$ 2,286	$ 191
Customer 21		1,616,976	1,616,976	1.99%	$ 1,251	$ 104
Customer 22		2,002,404	2,002,404	2.46%	$ 1,550	$ 129
Customer 23		2,599,822	2,599,822	3.19%	$ 2,012	$ 168
Customer 24		3,452,468	3,452,468	4.24%	$ 2,672	$ 223
Customer 25		2,308,314	2,308,314	2.83%	$ 1,786	$ 149
Customer 26		1,242,126	1,242,126	1.53%	$ 961	$ 80
Customer 27		2,020,851	2,020,851	2.48%	$ 1,564	$ 130
Customer 28		2,679,009	2,679,009	3.29%	$ 2,073	$ 173
Total		81,445,123	81,445,123	100.00%	$ 63,030	

Ontario Energy Board

2022 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 **2019**

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

		Total	2020
Total Consumption Less WMP Consumption	A	7,131,544,681	7,131,544,681
Less Class A Consumption for Partial Year Class A Customers	B	81,428,017	81,428,017
Less Consumption for Full Year Class A Customers	C	1,316,072,089	1,316,072,089
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	5,734,044,575	5,734,044,575
All Class B Consumption for Transition Customers	E	81,445,123	81,445,123
Transition Customers' Portion of Total Consumption	F = E/D	**1.42%**	

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	G	-$	220,081
Transition Customers Portion of CBR Class B Balance	H=F*G	-$	3,126
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-$	216,955

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		28						
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 2020**	**% of kWh**	**Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer**	**Monthly Equal Payments**	**Revised Monthly Payment**
Customer 1		4,041,421	4,041,421	4.96%	-$ 155	-$ 13	$ -
Customer 2		2,226,129	2,226,129	2.73%	-$ 85	-$ 7	$ -
Customer 3		11,672,699	11,672,699	14.33%	-$ 448	-$ 37	$ -
Customer 4		1,019,779	1,019,779	1.25%	-$ 39	-$ 3	$ -
Customer 5		3,081,508	3,081,508	3.78%	-$ 118	-$ 10	$ -
Customer 6		6,173,681	6,173,681	7.58%	-$ 237	-$ 20	$ -
Customer 7		3,422,912	3,422,912	4.20%	-$ 131	-$ 11	$ -
Customer 8		456,181	456,181	0.56%	-$ 18	-$ 1	$ -
Customer 9		1,182,876	1,182,876	1.45%	-$ 45	-$ 4	$ -
Customer 10		1,022,385	1,022,385	1.26%	-$ 39	-$ 3	$ -
Customer 11		2,935,275	2,935,275	3.60%	-$ 113	-$ 9	$ -
Customer 12		3,515,810	3,515,810	4.32%	-$ 135	-$ 11	$ -
Customer 13		3,153,527	3,153,527	3.87%	-$ 121	-$ 10	$ -
Customer 14		2,595,875	2,595,875	3.19%	-$ 100	-$ 8	$ -
Customer 15		2,645,600	2,645,600	3.25%	-$ 102	-$ 8	$ -
Customer 16		3,824,904	3,824,904	4.70%	-$ 147	-$ 12	$ -
Customer 17		3,183,816	3,183,816	3.91%	-$ 122	-$ 10	$ -
Customer 18		2,846,222	2,846,222	3.49%	-$ 109	-$ 9	$ -
Customer 19		1,568,317	1,568,317	1.93%	-$ 60	-$ 5	$ -
Customer 20		2,954,234	2,954,234	3.63%	-$ 113	-$ 9	$ -
Customer 21		1,616,976	1,616,976	1.99%	-$ 62	-$ 5	$ -
Customer 22		2,002,404	2,002,404	2.46%	-$ 77	-$ 6	$ -
Customer 23		2,599,822	2,599,822	3.19%	-$ 100	-$ 8	$ -
Customer 24		3,452,468	3,452,468	4.24%	-$ 133	-$ 11	$ -
Customer 25		2,308,314	2,308,314	2.83%	-$ 89	-$ 7	$ -
Customer 26		1,242,126	1,242,126	1.53%	-$ 48	-$ 4	$ -
Customer 27		2,020,851	2,020,851	2.48%	-$ 78	-$ 6	$ -
Customer 28		2,679,009	2,679,009	3.29%	-$ 103	-$ 9	$ -
Total		81,445,123	81,445,123	100.00%	-$ 3,126	-$ 260	$ -

If the CBR Class B rate rider calculated in tab 7 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders

Ontario Energy Board

2022 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. 2019

	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	2,280,182,000	-	0	0	0	0	2,280,182,000	-	37%
GENERAL SERVICE LESS THAN 50 KW	710,222,000	-	0	0	0	0	710,222,000	-	11%
GENERAL SERVICE 50 TO 1,499 KW	2,831,256,905	6,838,954	264,755,076	580,754	91,203,004	233,910	2,475,298,825	6,024,290	40%
GENERAL SERVICE 1,500 TO 4,999 KW	697,342,776	1,511,124	473,610,753	942,818	71,670,137	166,190	152,061,886	402,116	2%
LARGE USER	575,413,000	1,054,605	0	0	0	0	575,413,000	1,054,605	9%
UNMETERED SCATTERED LOAD	13,188,000	-	0	0	0	0	13,188,000	-	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	7,440	0	0	0	0	-	7,440	0%
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING	47,000	132	0	0	0	0	47,000	132	0%
STREET LIGHTING	23,893,000	66,152	0	0	0	0	23,893,000	66,152	0%
MICROFIT AND MICRO-NET METERING	-	-	0	0	0	0	-	-	0%
FIT	-	-	0	0	0	0	-	-	0%
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	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	7,131,544,681	9,478,407	738,365,830	1,523,572	162,873,141	400,100	6,230,305,711	7,554,735	100%

Ontario Energy Board

2022 Deferral/Variance Account Workform

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

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,280,182,000	-$ 2,594,227	- 0.0011
GENERAL SERVICE LESS THAN 50 KW	kWh	710,222,000	-$ 795,077	- 0.0011
GENERAL SERVICE 50 TO 1,499 KW	kW	6,898,741	-$ 1,755,649	- 0.2545
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,545,513	-$ 428,305	- 0.2771
LARGE USER	kW	1,054,605	-$ 640,533	- 0.6074
UNMETERED SCATTERED LOAD	kWh	13,188,000	-$ 14,681	- 0.0011
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING	kW	132	-$ 52	- 0.3964
STREET LIGHTING	kW	66,152	-$ 26,597	- 0.4021
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 6,255,122**	

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,280,182,000	$ -	-
GENERAL SERVICE LESS THAN 50 KW	kWh	710,222,000	$ -	-
GENERAL SERVICE 50 TO 1,499 KW	kW	6,838,954	-$ 1,415,272	- 0.2069
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,511,124	-$ 348,584	- 0.2307
LARGE USER	kW	1,054,605	$ -	-
UNMETERED SCATTERED LOAD	kWh	13,188,000	$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING	kW	132	$ -	-
STREET LIGHTING	kW	66,152	$ -	-
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 1,763,855**	

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

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

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B	Revised Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,280,182,000	-$ 79,402	- 0.0000	$ -
GENERAL SERVICE LESS THAN 50 KW	kWh	710,222,000	-$ 24,732	- 0.0000	$ -
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,475,298,825	-$ 86,196	- 0.0000	$ -
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	152,061,886	-$ 5,295	- 0.0000	$ -
LARGE USER	kWh	575,413,000	-$ 20,037	- 0.0000	$ -
UNMETERED SCATTERED LOAD	kWh	13,188,000	-$ 459	- 0.0000	$ -
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-	$ -
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-	$ -
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-	$ -
SENTINEL LIGHTING	kWh	47,000	-$ 2	- 0.0000	$ -
STREET LIGHTING	kWh	23,893,000	-$ 832	- 0.0000	$ -
MICROFIT AND MICRO-NET METERING		-	$ -	-	$ -
FIT		-	$ -	-	$ -
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
		-	$ -	-	$ -
Total			**-$ 216,955**		

If the rate rider calculated rounds to zero at the fourth decimal place in one or more rate classes (except for the Standby rate class), the entire balance in Account 1580, Sub-account CBR Class B will be added to the Account 1580 WMS and disposed through the applicable general DVA rate rider.

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

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	34,399,652	$ 20,219	**0.0006**
GENERAL SERVICE LESS THAN 50 KW	kWh	109,821,125	$ 64,549	**0.0006**
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,044,450,255	$ 1,201,652	**0.0006**
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	148,717,907	$ 87,411	**0.0006**
LARGE USER	kWh	575,413,000	$ 338,206	**0.0006**
UNMETERED SCATTERED LOAD	kWh	-	$ -	-
STANDBY POWER GENERAL SERVICE 50	kWh	-	$ -	-
STANDBY POWER GENERAL SERVICE 1,5	kWh	-	$ -	-
STANDBY POWER GENERAL SERVICE LA	kWh	-	$ -	-
SENTINEL LIGHTING	kWh	-	$ -	-
STREET LIGHTING	kWh	23,893,000	$ 14,043	**0.0006**
MICROFIT AND MICRO-NET METERING	kWh	-	$ -	-
FIT	kWh	-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURC	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
Total			**$ 1,726,081**	

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	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	319,510	$ 0	**$ 0.00**
GENERAL SERVICE LESS THAN 50 KW		-	$ 0	$ -
GENERAL SERVICE 50 TO 1,499 KW		-	$ 0	$ -
GENERAL SERVICE 1,500 TO 4,999 KW		-	$ 0	$ -
LARGE USER		-	$ 0	$ -
UNMETERED SCATTERED LOAD		-	$ 0	$ -
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	$ -
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	$ -
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	$ -
SENTINEL LIGHTING		-	$ 0	$ -
STREET LIGHTING		-	$ 0	$ -
MICROFIT AND MICRO-NET METERING		-	$ -	$ -
FIT		-	$ -	$ -
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
Total			**$ 0**	

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) 12

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL	# of Customers	319,510	$ -	-
GENERAL SERVICE LESS THAN 50 KW		-	$ -	-
GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
LARGE USER		-	$ -	-
UNMETERED SCATTERED LOAD		-	$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING		-	$ -	-
STREET LIGHTING		-	$ -	-
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	

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) 12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL		-	$ -	-
GENERAL SERVICE LESS THAN 50 KW		-	$ -	-
GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
LARGE USER		-	$ -	-
UNMETERED SCATTERED LOAD		-	$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING		-	$ -	-
STREET LIGHTING		-	$ -	-
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	

INTERROGATORY RESPONSE - OEB-8

Question-8

EXHIBIT REFERENCE:

(1) Attachment 9-3-1(A) OEB Workform - Global Adjustment Analysis Workform_20210818.xlsb, Tab Account 1588

(2) Attachment 9-1-1(A) OEB Workform - Deferral and Variance Account Continuity Schedule_20210818.xlsb, Tab 2a. Continuity Schedule

SUBJECT AREA:

DVA Continuity Schedule

Preamble:

At Reference #1, Hydro Ottawa has included a credit of $33,636 for a 2020 principal adjustment to Account 1588. It appears that Hydro Ottawa may have only included "Total Current Year Principal Adjustments" instead of "Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model."

At Reference #2, Hydro Ottawa has included a debit of $1,107,996 for a 2020 principal adjustment to Account 1588.

Question:

a) Please clarify whether the 2020 principal adjustment to Account 1588 is a credit of $33,636 or a debit of $1,107,996.

RESPONSE:

a) Hydro Ottawa confirms that the 2020 principal adjustment to Account 1588 is a debit of $1,107,996, and has updated the Global Adjustment Workform, Tab Account 1588, cell

D19 to be a debit of $1,107,996. Please see attached Attachment OEB-8(A): Revised OEB - Global Adjustment Analysis Workform. After this update, the reasonability test for Account 1588 is still below the threshold of 1%.

Hydro Ottawa confirms that the 2020 principal adjustment to Account 1588 is a debit of $1,107,996 which is consistent with Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule), Tab 2a.Continuity Schedule, cell BF31. Therefore, no adjustment is needed in this schedule.

Ontario Energy Board

GA Analysis Workform for 2022 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name HYDRO OTTAWA LIMITED

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
b) If the account balances were last approved on an interim basis, and
i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis. OR
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019)

Year Selected

2019

Instructions:
1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
• Scenario a -If 2019 balances were last approved on a final basis - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bi - If 2019 balances were last approved on an interim basis and there are no changes to 2019 balances - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bii - If 2019 balances were last approved on an interim basis, there are changes to 2019 balances, and 2018 balances were last approved for disposition - Select 2018 and GA Analysis Workforms for 2019 and 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items and principal adjustments.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2020	$ 1,816,908	$ 2,339,132	$ (656,091)	$ 1,683,041	$ (133,867)	$ 277,168,164	0.0%
Cumulative Balance	**$ 1,816,908**	**$ 2,339,132**	**$ (656,091)**	**$ 1,683,041**	**$ (133,867)**	**$ 277,168,164**	**N/A**

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2020	0.2%

Ontario Energy Board

GA Analysis Workform

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

Year		2020		
Total Metered excluding WMP	C = A+B	7,033,993,646	kWh	100%
RPP	A	3,324,671,135	kWh	47.3%
Non RPP	B = D+E	3,709,322,511	kWh	52.7%
Non-RPP Class A	D	1,316,072,090	kWh	18.7%
Non-RPP Class B*	E	2,393,250,421	kWh	34.0%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020.
For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral. Yes

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

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

Note 4 **Analysis of Expected GA Amount**

Year 2020

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	251,985,102	245,043,448	248,695,875	255,637,528	0.08323	$ 21,276,711	0.10232	$ 26,156,832	$ 4,880,120
February	244,781,111	248,695,875	232,251,936	228,337,172	0.12451	$ 28,430,261	0.11331	$ 25,872,885	$ (2,557,376)
March	232,199,560	232,251,936	217,146,931	217,094,555	0.10432	$ 22,647,304	0.11942	$ 25,925,432	$ 3,278,128
April	217,528,150	217,146,931	177,234,877	177,616,096	0.13707	$ 24,345,838	0.11500	$ 20,425,851	$ (3,919,987)
May	175,304,386	177,234,877	175,560,430	173,629,938	0.09293	$ 16,135,430	0.11500	$ 19,967,443	$ 3,832,013
June	180,373,644	175,560,430	194,071,657	198,884,871	0.11500	$ 22,871,760	0.11500	$ 22,871,760	$ -
July	195,509,064	194,071,657	228,392,428	229,829,836	0.10305	$ 23,683,965	0.09902	$ 22,757,750	$ (926,214)
August	226,272,817	228,392,428	209,470,688	207,351,077	0.10232	$ 21,216,162	0.10348	$ 21,456,689	$ 240,527
September	208,411,851	209,470,688	186,845,233	185,786,396	0.11573	$ 21,501,060	0.12176	$ 22,621,352	$ 1,120,292
October	181,175,454	186,845,233	189,224,320	183,554,541	0.14954	$ 27,448,746	0.12806	$ 23,505,995	$ (3,942,752)
November	186,905,255	189,224,320	200,054,109	197,735,044	0.11670	$ 23,075,680	0.11705	$ 23,144,887	$ 69,207
December	194,487,251	200,054,109	218,308,749	212,741,891	0.10704	$ 22,771,892	0.10558	$ 22,461,289	$ (310,603)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**2,494,933,645**	**2,503,991,933**	**2,477,257,234**	**2,468,198,946**		**$ 275,404,810**		**$ 277,168,164**	**$ 1,763,355**

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh (excludes April to June 2020)	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid ($/kWh)**	Expected GA Volume Variance ($)
O	P	Q=O-P	R	P= Q*R
1,919,317,177	1,918,068,040	1,249,136	0.04287	$ 53,553

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.
**Equal to annual Non-RPP Class B $ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

Total Expected GA Variance	**$ 1,816,908**

Calculated Loss Factor	1.0313
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0335
Difference	**-0.0022**

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

b) Please provide an explanation in the text box below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ 2,339,132		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ (87,644)		Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ (369,645)		Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ 257,584		Yes	
2b	Add current year end unbilled to actual revenue differences	$ (364,718)		Yes	
3a	Significant prior period billing adjustments recorded in current year				
3b	Significant current period billing adjustments recorded in other year(s)				
4	CT 2148 for prior period corrections				
5	Impacts of GA deferral	$ (91,667)		No	
6					
7					
8					
9					
10					
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ 1,683,041
Net Change in Expected GA Balance in the Year Per Analysis	$ 1,816,908
Unresolved Difference	$ (133,867)
Unresolved Difference as % of Expected GA Payments to IESO	0.0%

Ontario Energy Board

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions[1]		Principal Adjustments[1]	Total Activity in Calendar Year		
2020	-	170,067	1,107,996	937,929	479,451,464	0.2%
Cumulative	**-**	**170,067**	**1,107,996**	**937,929**	**2,828,980,164**	**0.0%**

Notes

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

Ontario Energy Board

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment				
	Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1	True Up of GA Charges based on Actual Non-RPP Volumes - previous	(28,330)	No	as reversed in last year's application
2	True Up of GA Charges based on Actual Non-RPP Volumes - current	87,644	Yes	
3	Add prior year end unbilled to actual revenue differences	683,524	No	as reversed in last year's application
4	Add current year end unbilled to actual revenue differences	(257,584)	Yes	
5				
6				
7				
8				
	Total	485,255		
	Total principal adjustments included in last approved balance			
	Difference	485,255		

Account 1588 - RSVA Power				
	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1	Reversal of CT 1142 true-up from the previous year	10,635	No	was reversed in last year's application
2	Unbilled to billed adjustment for previous year	(182,878)	No	was reversed in last year's application
3	Reversal of RPP vs. Non-RPP allocation	829,307	No	was reversed in last year's application
4	CT 148 true-up of GA charges based on actual RPP volumes	(87,644)	Yes	
5	CT 1142 true-up based on actuals	(1,029,323)	Yes	
6	Unbilled to actual revenue differences	(24,835)	Yes	
7	Cost of power accrual for 2019 vs. Actual	169	Yes	
8				
	Total	(484,568)		
	Total principal adjustments included in last approved balance			
	Difference	(484,568)		

Note 9 **Principal adjustment reconciliation in current application:**

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
3) The "Variance RRR vs. 2020 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment				
Year		Adjustment Description	Amount	Year Recorded in GL
		Reversals of prior approved principal adjustments (auto-populated from table above)		
	1			
	2	True Up of GA Charges based on Actual Non-RPP Volumes - current	(87,644)	2020
	3			
	4	Add current year end unbilled to actual revenue differences	257,584	2020
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	169,940	
		Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	(369,645)	2021
	2	Unbilled to actual revenue differences	(364,718)	2021
	3			
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(734,364)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(564,424)	

Account 1588 - RSVA Power				
Year		Adjustment Description	Amount	Year Recorded in GL
		Reversals of prior approved principal adjustments (auto-populated from table above)		
	1			
	2			
	3			
	4	CT 148 true-up of GA charges based on actual RPP volumes	87,644	2020
	5	CT 1142 true-up based on actuals	1,029,323	2020
	6	Unbilled to actual revenue differences	24,835	2020
	7	Cost of power accrual for 2019 vs. Actual	(169)	2020
	8			
		Total Reversal Principal Adjustments	1,141,632	
		Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual RPP volumes	381,142	2021
	2	CT 1142/142 true-up based on actuals	1,346,166	2021
	3	Unbilled to actual revenue differences	(1,760,945)	2021
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(33,636)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	1,107,996	

INTERROGATORY RESPONSE - OEB-9

Question-9

EXHIBIT REFERENCE:

Exhibit 1, Tab 1, Schedule 3, Page 4, August 18, 2021

SUBJECT AREA:

Group 1 DVAs

Preamble:

At the first reference, Hydro Ottawa stated the following:

> In the Decision rendered in EB-2018-0044, the OEB instructed Hydro Ottawa to provide an update on the resolution to an Industrial Conservation Initiative ("ICI") enrollment matter and report on any necessary adjustments.[1] Hydro Ottawa has engaged the OEB on this matter and, at this time, is not requesting any adjustments.
>
> As part of its Decision and Order on Hydro Ottawa's 2020 rate adjustment application, the OEB stated, in reference to this directive, that "the OEB will proceed to finalize the balances for 2017 and 2018, and in light of the OEB's October 31, 2019 letter regarding Adjustments to Correct for Errors in Electricity Distributor 'Pass-Through' Variance Accounts After Disposition, the OEB expects that any revisions to previous balances relating to this matter will be accommodated through the disposition of future variance account balances."[2]
>
> There is no update to this matter.

Question:

[1] EB-2018-0044, Decision and Rate Order, December 13, 2018, page 15.
[2] EB-2019-0046, Decision and Rate Order, December 17, 2019, page 13.

a) Please confirm that Hydro Ottawa has not made any provisions or adjustments to its Group 1 DVAs related to this ongoing matter. If any provisions or adjustments were made, please explain.

RESPONSE:

a) Hydro Ottawa confirms that no provisions or adjustments have been made to the Group 1 DVAs with respect to this matter.