

October 26, 2018

#### VIA RESS, E-MAIL and COURIER

Ms. Kirsten Walli **Board Secretary** Ontario Energy Board P.O. Box 2319 2300 Yonge Street, Suite 2700 Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: **Electricity Distribution License No. ED-2002-0556** 2019 Electricity Distribution Rate Application (EB-2018-0044) Interrogatory Responses

Please find attached Hydro Ottawa's responses to Board Staff's interrogatory questions received October 12, 2018.

Hydro Ottawa also confirms that a copy of its 2019 rate application was posted in a prominent place on its website within the required timeframe and will also provide a copy of the attached Interrogatory Responses.

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

Respectfully,

Original approved by Gregory Van Dusen

Gregory Van Dusen Director, Regulatory Affairs Tel. / tél. 613-738-5499 | ext. / poste 7472 regulatoryaffairs@hydroottawa.com

Hydro Ottawa Limited / Hydro Ottawa limitée

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www.hydroottawa.com







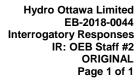






Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #1 ORIGINAL Page 1 of 1

Response to OEB Staff Interrogatory Question #1 1 2 3 Question #1: 4 Ref: Revenue Requirement Workform (RRWF) - Tab 9 Rev\_Reqt 5 6 7 a) Please confirm data entered under Settlement Agreement column (i.e. 8 other than the Application column) is the adjusted 2019 revenue 9 requirement proposed in this application. 10 11 12 13 Response: 14 15 The resulting revenue requirements that is in the Settlement Agreement column 16 is the preliminary 2019 revenue requirement amount proposed in this application. 17 18 Per the Approved Settlement Agreement the proposed revenue requirement will 19 be adjusted once the OEB releases the 2019 rate filers Cost of Capital 20 Parameters and inflation factor for incentive rate setting under the Price Cap IR 21 and Annual Index plan.





Response to OEB Staff Interrogatory Question #2
Question #2:
Ref: Working Capital Allowance (WCA)
a) Please confirm no adjustment was made to the WCA and the proposed amount for 2019 is \$76,760,294 as approved in the approved settlement proposal in 2016-2010 Customer IR Application. <sup>1</sup>
Response:
Hydro Ottawa confirms that no adjustment was made to the WCA and the proposed amount for 2019 is \$76,760,294 as per the approved 2016 to 2020 Custom IR Application settlement proposal. Please refer to Table 1 of Exhibit 2-3-1, Working Capital Requirement and cell O17 or O30 on Tab 4. Rate_Base of

<sup>1</sup> EB-2015-0004

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Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #3 ORIGINAL Page 1 of 1

Response to OEB Staff Interrogatory Question #3 1 2 3 Question #3: 4 5 Ref: Exhibit 1, Tab 2, Schedule 1, page 2 of 22 6 7 Hydro Ottawa states that "Both the OEB's Custom IR method and the Approved 8 Settlement Agreement also require Hydro Ottawa to submit annual reports on 9 actual amounts of capital spending. This reporting requirement does not apply to this Application, as it is a separate obligation that requires – among other things – 10 the disclosure of spending results from a full year of the Custom IR period. With 11 12 the second full year of Hydro Ottawa's Custom IR period (2017) having 13 concluded, Hydro Ottawa will submit its second annual report in 2018". 14 15 a) Please clarify when Hydro Ottawa will submit its 2017 actual capital 16 spending. 17 18 19 Response: 20 21 Hydro Ottawa will submit its program level 2017 OEB annual capital spending 22 report per the Approved Settlement Agreement in November of this year. This is 23 in-line with the timing of the 2016 program level capital spending report that 24 Hydro Ottawa submitted last year. 25 26 Hydro Ottawa submitted actual capital spending levels for 2017 as part of the 27 OEB annual Electricity Reporting and Record-keeping Requirements (RRR) in 28 April of this year.



Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #4 ORIGINAL Page 1 of 2

1	Response to OEB Staff Interrogatory Question #4
2	
3	Question #4:
4	
5	Ref: 2019 DVA Workform
6	a). Discours recognite total new DDD along D consumeration in CA Allonation tale
7 8	<ul> <li>a) Please reconcile total non-RPP class B consumption in GA Allocation tab (3,320,883,387 kWh) with data entered in Billing Determinants tab (B-C-</li> </ul>
9	E=3,760,051,169 kWh).
10	
11	b) Please reconcile total class B consumption in CBR B Allocation tab
12 13	(6,782,455,290 kWh) with data entered in Billing Determinants tab (D-E=6,925,308,396 kWh).
13	E=0,020,000,000 KVVII).
14	
15	
16	Response:
17	
18	Hydro Ottawa utilized the Chapter 2 Deferral and Variance Account (Continuity
19	Schedule) Work Form Version 1.0 in completing its 2019 Rate Application. As
20	part of the Approved Settlement Agreement a yearly load forecast was approved
21	Per Tab 4,Billing Determinants the proposed load forecast should be used. Hydro
22	Ottawa has used it's 2019 load forecast as a base for this tab. This is in line with
23	the approached used in Hydro Ottawa's approved annual updates for 2017 and
24	2018.
25	
26	a) Tab 6.1a GA Allocation requires LDCs to use total metered consumption
27	(kWh) for the period being requested for disposition. As Hydro Ottawa is
28	requesting disposition for the 2017 year, customers metered consumption
29	for 2017 is being used for this Tab.
30	



Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #4 ORIGINAL Page 2 of 2

1 For Tab 4. Billing Determinants Hydro Ottawa allocated it's 2019 load 2 forecast into RPP and non-RPP billing determinates by using it's 2017 3 Electricity Reporting and Record-keeping Requirements kWhs. 4 Converting the kWhs into class level RPP and non-RPP percentages and 5 applying the percentages against the 2019 load forecast. 6 7 Therefore, the kWh's in these two tabs do not balance, as one is 2017 8 actual data while the other is allocating the 2019 load forecast into RPP 9 and non-RPP based on 2017 actual data. 10 11 b) Please refer to the response for question a. Similarly to part a) the kWh's 12 in these two tabs do not balance, as one is 2017 actual data while the

other is allocating the 2019 load forecast into Class A and Class B data

1415

13

based on 2017 actual data.



Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #5 ORIGINAL Page 1 of 1

Response to OEB Staff Interrogatory Question #5 1 2 3 Question #5: 4 5 Ref: 2017 Continuity Schedule Tab 2.a 6 7 OEB Staff notes that the Applicant has not presented the adjustments made to 2016 balances in the 2018 rate application (EB-2017-0052) as principal 8 9 adjustments in the 2016 fiscal year (column AV in the continuity schedule), with corresponding reversals in the subsequent year (column BF). 10 11 12 a) Please present the adjustments (and reversals) pertaining to 2016 balances in column AV and BF, respectively as a means of establishing 13 14 the trail of annual adjustments made and their corresponding reversing entries. While OEB Staff acknowledge that the Applicant's 2019 total claim 15 16 is unaffected by this change, this method aligns the amounts approved for disposition with the closing balances that they pertain to in the continuity 17 18 schedule. 19 20 21 22 Response: 23 24 Hydro Ottawa has made the changes as requested and moved the 2016 25 adjustments in the continuity schedule. Please refer to attachment ATT-OEB-Q5-26 1 as part of Hydro Ottawa's response for an updated DVA Workform.

Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses Att-OEB-Q5-1 HOL Proposal ORIGINAL Page 1 of 35



## 2019 Deferral/Variance Account Workform

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2018-0044
Name of Contact and Title	April Barrie; Manager, Rates & Revenue
Phone Number	613-738-5499 ext. 2106
Email Address	RegulatoryAffairs@HydroOttawa.com
General Notes  Notes	
Pale green cells represent input	cells.
Pale blue cells represent drop-do	wn lists. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values	automatically generated values or formulae

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

## 2019 Deferral/Variance Account Workform

#### **Instructions**

Tab	Tab Details	Step	Instructions
		1	Complete the DVA continuity schedule.
			For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the closing 2015 balances in the Adjustments column under 2015.  For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year.
2 - Continuity Schedule		2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2015 balances in the 2017 rate application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell BS13.  If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly.  If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.
Somodulo	balances as at December 31, 2 under 2015.  For all Account 1595 sub-account whether the account is being restarted to accumulate a balance disposition were first transferred 2012, then a separate schedule  This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.  This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.  If the checkbox is not checked off, the checkbox is not checked off that the Account 1580, sub-account that the Account 1580, sub-account the checkbox is not checked off information inputted in tab 6. See that the checkbox is checked off, the checkbox is not checked off information inputted in tab 6. See that the checkbox is checked off, the checkbox is checked off, the checkbox is not checked off information inputted in tab 6. See that the checkbox is checked off, the checkbox is not checked off information inputted in tab 6. See that the Account state of the checkbox is checked off, the checkbox is checked off, the checkbox is checked off, the checkbox is not checked off information inputted in tab 6. See that the Account state of the checkbox is checked off, the checkbox is checke		If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox.  If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider.
		If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab 6.2a and the rate rider will be calculated in tab 7.	
		Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility-specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.	
3. Appendix A	*	3	Provide an explanation for the variances identified.
4 - Billing Determinant	will be used to allocate account balances and	4	Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2a. Information in these columns are populated based on data from tab 6
5 - Allocating Def- Var Balances	, , ,	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 6 to 6.2a have been completed.
		6	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year for which the Account 1589 GA balance was last disposed.

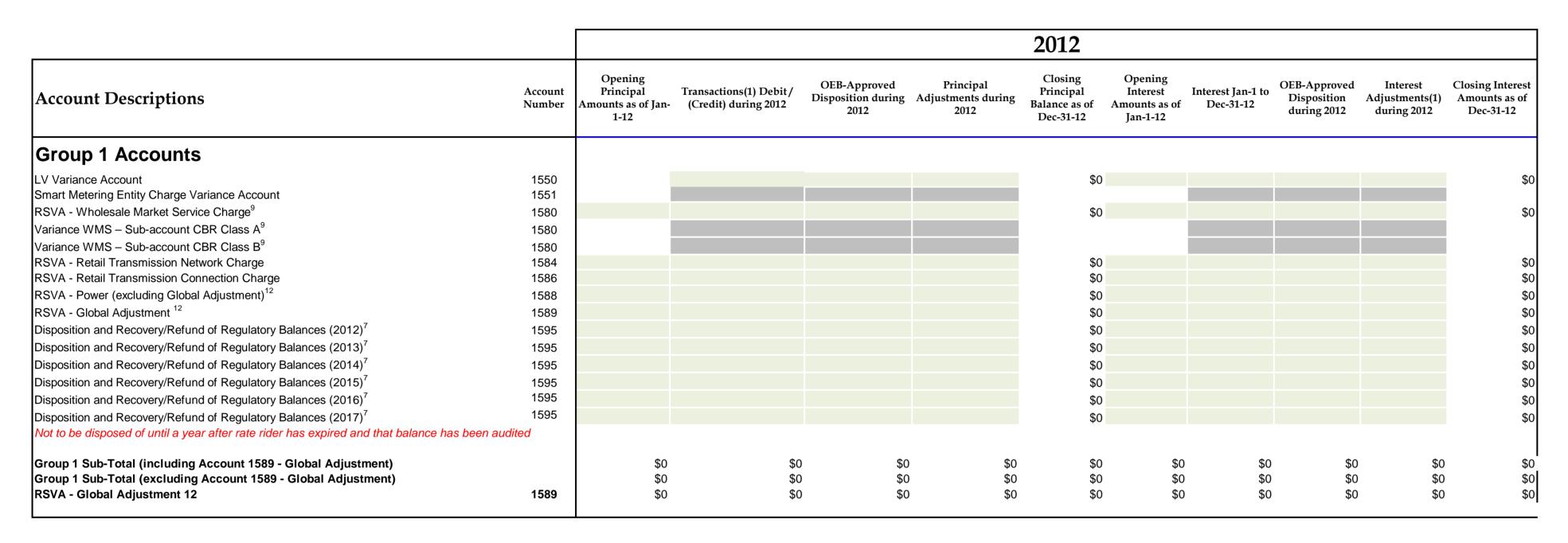
Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses Att-OEB-Q5-1 HOL Proposal ted ORIGINAL

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7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.
6.2a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).	12	This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.  In B16 select the year when the balance in CBR Class B was last disposed.  In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for eiher partial or full year).  The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
6.2 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	11	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.  The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
6.1a GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10	This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period when the GA balance accumulated.  In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).  The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.
6 - Class A Data Consumption	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	7 8 9	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated.  If no, proceed to #3b in step 9.  If yes, #2b and tab 6.1a. will be generated. Proceed to #2b.  Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated.  If no, proceed to #3a in step 8.  If yes, tab 6.2a. will be generated. Proceed to #3a in step 8.  Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will also be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Each transition customer identified in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.  Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.



## 2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 be Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 who balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.



## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate aplance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA ting from the vintage year. For any new accounts that have never been disposed, start inputting data from

						2013					,
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551					\$0	\$0				\$0
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment <sup>12</sup>	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0				\$0					\$0
Not to be disposed of until a year after rate rider has expired and that balance h	as been audited					,	, -				,
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0		\$0		\$0		\$0		
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0		\$0			·	\$0		\$ \$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2014					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-14	Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	\$0			\$38,071	\$38,071	\$0			\$344	\$344
Smart Metering Entity Charge Variance Account	1551	\$0			\$43,607	\$43,607	\$0			\$3,573	\$3,573
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$0			-\$6,182,143	-\$6,182,143	\$0			-\$287,978	-\$287,978
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	\$0			-\$1,524,161	-\$1,524,161	\$0			-\$28,857	-\$28,857
RSVA - Retail Transmission Connection Charge	1586	\$0			-\$1,696,632	-\$1,696,632	\$0			-\$61,703	-\$61,703
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$0			-\$4,550,928	-\$4,550,928	\$0			-\$82,014	-\$82,014
RSVA - Global Adjustment <sup>12</sup>	1589	\$0			\$12,168,610	\$12,168,610	\$0			\$7,678	\$7,678
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,435
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance h	as been audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$631,762	\$0	-\$1,703,576	-\$2,335,338	\$0		\$0		-\$580,392
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$631,762	\$0	-\$13,872,186	-\$14,503,948	\$0		\$0		-\$588,070
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$12,168,610	\$12,168,610	\$0	\$0	\$0	\$7,678	\$7,678

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2015					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-15	Transactions(1) Debit -/(Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$38,071	\$182,301			\$220,372	\$344	\$1,741			\$2,085
Smart Metering Entity Charge Variance Account	1551	\$43,607	-\$193,675			-\$150,068	\$3,573	-\$262			\$3,311
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$6,182,143	-\$15,345,233			-\$21,527,376	-\$287,978	-\$117,550			-\$405,528
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580		\$90,421			\$90,421	\$0	\$318			\$318
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580		\$1,790,495			\$1,790,495	\$0	\$5,866			\$5,866
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	-\$66,469			-\$1,590,630	-\$28,857	-\$17,006			-\$45,863
RSVA - Retail Transmission Connection Charge	1586	-\$1,696,632	\$162,829			-\$1,533,803	-\$61,703	-\$15,981			-\$77,684
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$4,550,928	-\$1,799,204			-\$6,350,132	-\$82,014	-\$45,929			-\$127,943
RSVA - Global Adjustment <sup>12</sup>	1589	\$12,168,610	-\$6,949,342			\$5,219,268	\$7,678	\$91,674			\$99,352
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	-\$631,762	\$111,120			-\$520,642	-\$131,435	-\$6,517			-\$137,952
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance ha	s been audited	Ì					•				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,335,338	-\$22,016,757	\$0	\$0	-\$24,352,095	-\$580,392	-\$103,646	\$0		
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$14,503,948	-\$15,067,415	\$0	\$0	-\$29,571,363	-\$588,070	-\$195,320	\$0		
RSVA - Global Adjustment 12	1589	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2016					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts											
LV Variance Account	1550	\$220,372	-\$302,419	\$38,071		-\$120,118	\$2,085	\$771	\$798		\$2,05
Smart Metering Entity Charge Variance Account	1551	-\$150,068	-\$96,084	\$43,607		-\$289,759	\$3,311	-\$2,632	\$4,093		-\$3,41
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$21,527,376	-\$7,002,178	-\$6,182,143		-\$22,347,411	-\$405,528	-\$210,453	-\$361,700		-\$254,28
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	\$90,421	-\$90,421			\$0	\$318	-\$318			\$
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	\$1,790,495	-\$351,426			\$1,439,069	\$5,866	\$16,367			\$22,23
RSVA - Retail Transmission Network Charge	1584	-\$1,590,630	\$9,935	-\$1,524,161		-\$56,534	-\$45,863	-\$1,691	-\$47,032		-\$52
RSVA - Retail Transmission Connection Charge	1586	-\$1,533,803	-\$2,572,072	-\$1,696,632		-\$2,409,243	-\$77,684	-\$10,784	-\$81,936		-\$6,53
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$6,350,132	\$2,796,072	-\$4,550,928	-\$1,462,534	-\$465,666	-\$127,943	\$5,655	-\$136,284		\$13,99
RSVA - Global Adjustment <sup>12</sup>	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789		-\$119,05
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	-\$520,642	-\$77,471	-\$631,762		\$33,649	-\$137,952	\$636	-\$138,969		\$1,65
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015	\$9,584		-\$34,59
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0	. , ,			\$0	\$0		. ,		\$
Not to be disposed of until a year after rate rider has expired and that balance h	as been audited	,				•	,				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$24,352,095	-\$6,343,234	\$2,614,345	-\$537,232	-\$33,846,907	-\$684,038	-\$293,083	-\$598,657	\$0	-\$378,46
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$29,571,363	-\$2,665,232	-\$9,554,265	-\$1,462,534	-\$24,144,865	-\$783,390	-\$227,463	-\$751,446	·	
RSVA - Global Adjustment 12	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789	\$0	-\$119,05

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2017								2018	
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) 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(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018
Group 1 Accounts															
LV Variance Account	1550	-\$120,118	-\$274,566	\$182,301		-\$576,985	\$2,058	-\$5,358	\$3,292		-\$6,592	-\$302,419	-\$4,560	-\$274,566	-\$2,03
Smart Metering Entity Charge Variance Account	1551	-\$289,759	-\$65,851	-\$193,675		-\$161,936	-\$3,414	-\$1,386	-\$2,912		-\$1,888	-\$96,084	-\$1,559	-\$65,851	-\$32
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$22,347,411	-\$7,272,642	-\$15,345,233		-\$14,274,820	-\$254,281	-\$122,967	-\$60,708		-\$316,540	-\$7,002,178	-\$270,597	-\$7,272,642	-\$45,94
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	\$0	-\$0			-\$0	\$0				\$0	\$0	\$0	-\$0	\$
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	\$1,439,069	-\$81,039	\$1,790,495		-\$432,465	\$22,233	-\$4,872	\$25,562		-\$8,201	-\$351,426	-\$7,195	-\$81,039	-\$1,00
RSVA - Retail Transmission Network Charge	1584	-\$56,534	\$364,929	-\$66,469		\$374,864	-\$522	\$2,081	\$438		\$1,121	\$9,935	-\$850	\$364,929	\$1,97
RSVA - Retail Transmission Connection Charge	1586	-\$2,409,243	-\$2,496,268	\$162,829		-\$5,068,340	-\$6,532	-\$47,921	\$6,042		-\$60,495	-\$2,572,072	-\$40,867	-\$2,496,268	-\$19,62
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$465,666	-\$724,539	-\$1,799,204	\$478,255	\$1,087,253	\$13,996	\$22,034	-\$11,451		\$47,481	\$1,333,538	\$40,116	-\$246,284	\$7,36
RSVA - Global Adjustment <sup>12</sup>	1589	-\$9,702,042	\$3,226,497	-\$6,949,342	-\$681,729	-\$207,932	-\$119,057	\$15,928	-\$129,880		\$26,751	-\$2,752,700	-\$19,457	\$2,544,768	\$46,20
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0			\$0	\$
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0			\$0	\$
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$33,649	-\$12,680	\$111,120		-\$90,151	\$1,653	-\$930	\$2,239		-\$1,516			-\$90,151	-\$1,51
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0			\$0	\$
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$71,149	\$20,005			\$91,153	-\$34,599	\$172		\$4,983	-\$29,443			\$91,153	-\$29,44
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0	\$21,380,004	\$22,074,574		-\$694,570	\$0	-\$133,946	\$169,820		-\$303,766			-\$694,570	
Not to be disposed of until a year after rate rider has expired and that balance has	as been audited														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$33,846,907	\$14,063,849		-\$203,474	-\$19,953,928	-\$378,464	-\$277,166	\$2,442	. ,	-\$653,089	-\$11,733,406	-\$304,969		
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$24,144,865	\$10,837,352	\$6,916,738	\$478,255	-\$19,745,996	-\$259,407	-\$293,094	\$132,322	\$4,983	-\$679,840	-\$8,980,706	-\$285,513	, , ,	
RSVA - Global Adjustment 12	1589	-\$9,702,042	\$3,226,497	-\$6,949,342	-\$681,729	-\$207,932	-\$119,057	\$15,928	-\$129,880	\$0	\$26,751	-\$2,752,700	-\$19,457	\$2,544,768	\$46,20

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate application Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2017), check off the checkbox

If you had Class A customer(s) during this period, Tab 6 will be generated and applicants must complete the information pertaining to Class A customers.

If you had any customers classified as Class A at any point d period where the balance in 1580 sub-account CBR Class B (i.e. from the year the balance was last disposed to 2017), check off the

If you had Class A customer(s) during this period, Tab 6.2 will Account 1580 sub-account CBR Class B will be disposed thr rider using information in Tab 6.2.

If you only had Class B customers during this period, the bala sub-account CBR Class B will be allocated and disposed with WMS

			Projected Interes	t on Dec-31-1	7 Balances		2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	1, 2019 to April 30, 2019 on Dec	<b>Total Interest</b>	Total Cla	im	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 1 Accounts								
LV Variance Account	1550	-\$5,189		-\$7,221		-\$281,787.70	-\$583,578	-\$
Smart Metering Entity Charge Variance Account	1551	-\$1,245		-\$1,574		-\$67,425.18	-\$163,823	\$
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$137,453		-\$183,396		-\$7,456,037.66	-\$14,591,361	-\$
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580			\$0		\$0.00	-\$1	-\$
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	-\$1,532		-\$2,538		-\$83,576.96	-\$440,665	\$
RSVA - Retail Transmission Network Charge	1584	\$6,897		\$8,868		\$373,797.02	\$375,984	-\$
RSVA - Retail Transmission Connection Charge	1586	-\$47,179		-\$66,807		-\$2,563,075.09	-\$5,128,835	-\$
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$4,655		\$2,710		-\$243,574.15	\$2,119,012	\$984,27
RSVA - Global Adjustment <sup>12</sup>	1589	\$48,096		\$94,304		\$2,639,071.39	-\$424,755	-\$243,57
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595			\$0	Check to Dispose of Account	\$0.00	\$0	9
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595			\$0	☐ Check to Dispose of Account	\$0.00	\$0	9
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595			-\$1,516	☐ Check to Dispose of Account	\$0.00	-\$91,667	-9
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595			\$0	☐ Check to Dispose of Account	\$0.00	\$0	9
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595			-\$29,443	☐ Check to Dispose of Account	\$0.00	\$61,707	-9
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595			-\$303,766	☐ Check to Dispose of Account	\$0.00	-\$998,332	
Not to be disposed of until a year after rate rider has expired and that balance has	been audited			•			·	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$142,259	\$0	-\$490,379		-\$7,682,608.34	-\$19,866,314	\$740,70
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$190,356	\$0	-\$584,683		-\$10,321,679.73	-\$19,441,560	. ,
RSVA - Global Adjustment 12	1589	\$48,096	\$0	\$94,304		\$2,639,071.39	-\$424,755	-\$243,57
					Check to Dispose of Account			

## eferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 be Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 who balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

						2012					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0	0				\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	4500					0.0					Φ.
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508					\$( \$(					\$ \$
Other Regulatory Assets - Sub-Account - P & OPEB	1508					\$(					\$
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508					\$0					\$
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou						\$0					\$
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508					\$0					\$
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508 1508					\$( \$(					\$ \$
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508					\$(					\$ \$
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets											
Variance Account disposal of Fixed Assets Variance Account	1508					\$0	1				\$
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco						\$(					\$
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payi						\$(					\$
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508					\$0					\$
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account						\$0					\$
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance Retail Cost Variance Account - Retail	1508 1518					\$(					\$
Misc. Deferred Debits	1516					\$( \$(					\$ \$
Retail Cost Variance Account - STR	1548					\$(					\$
Board-Approved CDM Variance Account	1567					\$(					\$
Extra-Ordinary Event Costs	1572					\$0					\$
Deferred Rate Impact Amounts	1574					\$(					\$
RSVA - One-time Other Deferred Credits	1582 2425					\$( \$(					\$ \$
	2423										
Group 2 Sub-Total			\$0	\$0	\$0	) \$0	5 \$0	\$0	\$0	0 \$0	0 \$
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0	)				\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592					•					·
Credits (ITCs)	1592					\$0	0				\$
LRAM Variance Account <sup>11</sup>	1568					\$0	0				9
Total including Account 1568			\$0	\$0	\$0	\$(	\$0	\$0	\$0	\$0	\$
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					\$
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532					\$0	0				\$
Renewable Generation Connection Funding Adder Deferral Account	1533					\$(					\$
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535					\$(					\$
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536					\$( \$(					\$ \$
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555					\$(					\$
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555					\$(					\$
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555					\$0					9
Smart Meter OM&A Variance <sup>4</sup>	1556					\$0					\$
	1557										
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>											
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575					\$0	)				1

# eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate aplance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA ting from the vintage year. For any new accounts that have never been disposed, start inputting data from

	[					2013										2014		
A adoline I locavinelono	Account Number		Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan- 1-14	Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0			\$1,112,829	\$1,112,829 \$0	\$0 \$0			\$30,741	\$30,741 \$0	\$1,112,829 \$0	\$110,160			\$1,222,989 \$0	\$30,741 \$0	\$16,804
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0 \$0			-\$86	φ0 -\$86	\$0 \$0			\$1,385	\$1,385	-\$86				-\$86	\$1,385	-\$1
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0			\$3,109,795	+	\$0			<b>\$1,000</b>	\$0	\$3,109,795	\$1,321,800			\$4,431,595	\$0	Ψ.
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Variance Account																		
disposal of Fixed Assets Variance Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pays	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0 \$0			<b>#000 700</b>	\$0 \$000.700	\$0			-\$36.736	\$0 ************************************	\$0	¢44.004			-\$331.690	-\$36.736	¢4 522
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	\$0			-\$286,799	-\$286,799 ¢0	\$0 \$0			-\$30,730	-\$36,736	-\$286,799	-\$44,891			-φ331,090 Φ0	-\$36,736 \$0	-\$4,533
Retail Cost Variance Account - STR	1525	\$0 \$0			\$1,288,821	په 1,288,821	\$0 \$0			\$68,243	\$68,243	\$1,288,821	\$408,439			\$1,697,260	\$68,243	\$21,737
Board-Approved CDM Variance Account	1567	\$0			ψ1,200,021	\$0	\$0 \$0			ψ00,240	\$0	\$0	φ+00,+00			\$0	\$0	Ψ21,707
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Group 2 Sub-Total		\$0	\$0	\$0	\$5,224,560	\$5,224,560	\$0	\$0	\$0	\$63,633	\$63,633	\$5,224,560	\$1,795,508	\$0	\$6	0 \$7,020,068	\$63,633	\$34,007
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592	, ,									•	<b>^</b>					•	
Credits (ITCs)		\$0			-\$544,683	-\$544,683	\$0				\$0	-\$544,683				-\$544,683	\$0	
LRAM Variance Account <sup>11</sup>	1568	\$0			-\$678,660	-\$678,660	\$0			-\$583	-\$583	-\$678,660				-\$678,660	-\$583	
Total including Account 1568		\$0	\$0	\$0	\$4,001,217	\$4,001,217	\$0	\$0	\$0	\$63,050	\$63,050	\$4,001,217	\$1,795,508	\$0	\$6	0 \$5,796,725	\$63,050	\$34,007
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				<u>۱</u> ۵۶	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0			\$408,537	\$408,537				\$17,013	\$17,013	\$408,537				\$408,537	\$17,013	\$6,006
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0 \$0			ψ+00,007	<del>ψ-100,557</del> Ω <u>\$</u> .	ΨO Ω <b>%</b> .			ψ17,013	\$n.,013 \$n	φ <del>-</del> 00,557 \$0				ψ <del>-</del> 100,337	\$17,013	ψ0,000
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0			\$188,477	\$188,477	\$0			\$7,842	\$7,842	\$188,477				\$188,477	\$7,842	\$2,771
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0			-\$19,431,245	-\$19,431,245	\$0				\$0	-\$19,431,245	\$19,431,245			-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0	-\$2,986,888			-\$2,986,888	\$0	
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0			\$18,896,100	\$18,896,100	\$0			-\$509,395	-\$509,395	\$18,896,100	-\$18,386,705			\$509,395	-\$509,395	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	**			, -,3,0	,,	40			, , , , , ,	, ,	, -,3,· <b>-</b> 0	<i>↓,</i>			, ,	, ,	
FRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0						Ω2				\$0		

# eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

Account Descriptions	Account Number	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$47,545
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			\$1,384
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508 1508			\$0 \$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0 \$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account  Other Regulatory Assets - Sub-Account - Rew Facilities Deferral Account	1300			φυ
Variance Account				
disposal of Fixed Assets Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payı	1508			\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508			\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$0
Retail Cost Variance Account - Retail	1518			-\$41,269
Misc. Deferred Debits	1525			\$0
Retail Cost Variance Account - STR  Board-Approved CDM Variance Account	1548 1567			\$89,980 \$0
Extra-Ordinary Event Costs	1507			\$0 \$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$97,640
PILs and Tax Variance for 2006 and Subsequent Years	1592			•
(excludes sub-account and contra account below)				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0
LRAM Variance Account <sup>11</sup>	1568			-\$583
Total including Account 1568		\$0	\$0	\$97,057
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532			\$23,019
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$10,613
Smart Grid Funding Adder Deferral Account	1536			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0
Smart Meter OM&A Variance <sup>4</sup>	1556			-\$509,395
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			
_	4575			
IFRS-CGAAP Transition PP&F Amounts Ralance + Return Component <sup>5</sup>	10/0			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup> Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1575 1576			

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

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# eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2015										2016		
Account Descriptions	Account Number		Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508 1508	\$1,222,989 \$0	\$140,945			\$1,363,934 \$0					\$75,050 \$0	\$1,363,934 \$0	-\$502,482	\$1,363,934 -\$502,482		- <b>\$0</b> <b>\$0</b>	\$75,050 \$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery																		
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0				\$0					\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	-\$86				-\$86					\$1,383	-\$86	¢1.47.000	-\$86		\$0 \$147,000	\$1,383	
Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508 1508	\$4,431,595 \$0	\$50,731			\$4,431,595 \$50,731	\$0 \$0				\$0 \$334	\$4,431,595 \$50,731	\$147,000	\$4,431,595		\$147,000 \$50,731	\$0 \$334	\$558
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account		\$0	φ30,731			\$0,731	\$0	)			φ334 \$0	\$0,731	\$225,388	3		\$225,388	\$334 \$0	\$1,139
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0	)			\$0	\$0	Ψ220,000			\$0	\$0 \$0	ψ1,100
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi		\$0				\$0	\$0	)			\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$0	\$0	)			\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account																		
disposal of Fixed Assets Variance Account	1508	\$0				\$0	\$0	)			\$0	\$0	\$548,080	)		\$548,080		\$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco		\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pays		\$0 \$0				\$0 \$0	\$0	)			\$0	\$0				\$0 \$0	\$0 \$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account		\$0				\$0 \$0	Φ( 20	)			\$0 \$0	\$0				Φ0 Φ0	\$0 \$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0 \$0	\$0	)			\$0 \$0	\$0 \$0	\$522,056	3		\$522,056	\$0 \$0	\$1,683
Retail Cost Variance Account - Retail	1518	-\$331,690	-\$39,487			-\$371,177	-\$41,269	-\$4,134			-\$45,403	-\$371,177	Ψ022,000	-\$331,689		-\$39,488	-\$45,403	-\$435
Misc. Deferred Debits	1525	\$0	<b>,</b> , , , , ,			\$0	\$0				\$0	\$0		<b>,</b>		\$0	\$0	<b>V</b> .55
Retail Cost Variance Account - STR	1548	\$1,697,260	\$314,008			\$2,011,268	\$89,980	\$22,121			\$112,101	\$2,011,268		\$1,697,259		\$314,009	\$112,101	\$3,454
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0	)			\$0	\$0				\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0	)			\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0	)			\$0	\$0				\$0	\$0	
RSVA - One-time	1582	\$0				\$0					\$0	\$0				\$0	\$0	
Other Deferred Credits	2425	\$0	<b></b>	•		\$0	·	)	•		\$0	\$0	****		•	\$0	\$0	•
Group 2 Sub-Total		\$7,020,068	\$466,197	\$0	\$0	\$7,486,265	\$97,640	\$45,825	\$0	\$0	\$143,465	\$7,486,265	\$940,042	2 \$6,658,531	\$0	\$1,767,776	\$143,465	\$6,444
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0	)			\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592						·											
Credits (ITCs)	1392	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295	-\$544,683		-\$544,683		-\$0	-\$32,295	
LRAM Variance Account <sup>11</sup>	1568	-\$678,660	\$528,677			-\$149,983	-\$583	3 -\$8,084			-\$8,667	-\$149,983	\$933,405	-\$678,660	\$7,281	\$1,469,364	-\$8,667	\$0
ENAM Variance Account	1500	-\$676,000	φ320,07 <i>1</i>			-\$149,963	-φοοσ	-\$0,004			-\$0,007	-\$149,903   	<b>ф933,40</b> 3	-\$676,000	<b>Φ7,201</b>	\$1,409,364	-\$0,007	ΦΟ
Total including Account 1568		\$5,796,725	\$994,874	\$0	\$0	\$6,791,599	\$97,057	\$5,446	\$0	\$0	\$102,503	\$6,791,599	\$1,873,447	\$5,435,188	\$7,281	\$3,237,140	\$102,503	\$6,444
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0					\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537					\$27,886	\$408,537		\$408,537		-\$0	\$27,886	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Grid CM& A Deferred Account	1534	\$0 \$199.477				\$0 \$188.477		0.045			\$0	\$0		<b>6400.477</b>		\$0	\$0 \$12.959	
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536	\$188,477 \$0				\$188,477 \$0	\$10,613 \$0				\$12,858 \$0	\$188,477 \$0		\$188,477		- <b>5</b> 0	\$12,858 \$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0 \$0	•				Φ0	Φ0				Φ0	\$0 \$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>		-\$0				- <b>\$</b> 0	•				Φ0	ΦO				<b>Φ</b> 0	\$0 \$0	
	1555 1555	-\$0 -\$2,986,888	-\$2,986,888			-\$0 -\$5,973,776		)			<b>Φ</b> 0	-\$U -¢5 072 776		¢5 072 770		- <b>5</b> U	\$0 #A	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup> Smart Meter OM&A Variance <sup>4</sup>	1555 1556		-\$2,986,888								\$0	-\$5,973,776		-\$5,973,776 \$5,00,304		\$0 \$1	\$0 \$500.005	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1556 1557	\$509,395				\$509,395 \$0					-\$509,395 \$0	\$509,395		\$509,394		\$1 \$0	-\$509,395 \$0	
	1557	\$0				\$0					\$0	\$0				\$0	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575 1576	\$0				\$0 \$0						\$0				\$0 \$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0						\$0				\$0		

# eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

		OEB-Approved	Interest	Closing Interest
Account Descriptions	Account Number	Disposition during 2016	Adjustments(2) during 2016	Amounts as of Dec-31-16
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$75,049		\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$1,385		-\$2
Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508 1508			\$0 \$892
Other Regulatory Assets - Sub-Account - East Energy Cost Deler Cost Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			ъоэ2 \$1,139
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508			\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account				
disposal of Fixed Assets Variance Account	1508			\$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pays	1508			\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508			\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	045.004		\$1,683
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	-\$45,224		-\$613 \$0
Retail Cost Variance Account - STR	1525 1548	\$110,220		\$0 \$5,336
Board-Approved CDM Variance Account	1567	Ψ110,220		\$0,550 \$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425	 		\$0
Group 2 Sub-Total		\$141,430	\$0	\$8,479
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592			**
Credits (ITCs)	1592	-\$38,516		\$6,221
1. Dans Variance Assessed 11				• • •
LRAM Variance Account <sup>11</sup>	1568	-\$8,677		\$10
Total including Account 1568		\$94,237	\$0	\$14,710
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$27,890		-\$4
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534	<b>A</b> : <b>-</b>		\$0
Smart Grid Funding Adder Deferral Account	1535 1536	\$12,861		- <b>\$</b> 3
Smart Grid Funding Adder Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1536 1555			\$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555 1555			\$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555 1555			\$0 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs  Smart Meter OM&A Variance <sup>4</sup>		<b>\$</b> 500.005		\$0 \$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1556 1557	-\$509,395		\$0 \$0
	1575			,
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575 1576			
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1370			

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

Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses Att-OEB-Q5-1 HOL Proposal ORIGINAL Page 15 of 35

# eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2017						2018			
I /\ aaaiint   lacarintianc	Account Number	Opening Principal Amounts as of Jan- 1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) 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(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	31-17 Adjusted for
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	-\$0				-\$0	\$1				\$1			-\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0			\$0	50 \$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	4500	Φ0									0.0			40	2
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508	\$0 \$0				\$0 \$0	\$0 - <mark>\$</mark> 2				\$0 - <b>\$</b> 2			\$0 \$0	
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$147,000	\$635,100			\$782,100					\$0			\$782,100	·
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$50,731	4000,100			\$50,731	\$892				\$1,501			\$50,731	- ,
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	\$225,388		\$225,388		-\$0	\$1,139		\$1,139		\$0			-\$0	<b>)</b> \$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0				\$0			\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0			\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferronger Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0			\$0 \$0	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account	1000	Ψ				Ψ	ΨΟ				ΨΟ			Ψ	Ψ
disposal of Fixed Assets Variance Account	1508	\$548,080	\$350,661			\$898,741					\$8,309			\$898,741	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0	-\$1,384,801			-\$1,384,801	\$0				\$0			-\$1,384,801	·
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payl Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508 1508	\$0 \$0	\$13,424			\$13,424 \$0	\$0 \$0				\$0 \$0			\$13,424	4 \$0 0 \$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential variance Account Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	-\$273,105			-\$273,105	\$0 \$0				\$0 \$0			-\$273,105	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$522,056	\$542,713			\$1,064,769	\$1,683	\$8,624			\$10,306			\$1,064,769	
Retail Cost Variance Account - Retail	1518	-\$39,488				-\$39,488	-\$613				-\$1,088			-\$39,488	
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			\$0	
Retail Cost Variance Account - STR	1548	\$314,009				\$314,009		\$3,771			\$9,106			\$314,009	9 \$9,106
Board-Approved CDM Variance Account	1567	\$0				\$0 \$0	\$0 \$0				\$0 \$0			\$0	) \$0 }
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0			\$0	) \$( ) \$(
RSVA - One-time	1582	\$0				\$0 \$0	\$0 \$0				\$0 \$0			\$0	•
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			\$0	
Group 2 Sub-Total		\$1,767,776	-\$116,008	\$225,388	\$0	\$1,426,380	\$8,479	\$20,793	\$1,139	\$0	\$28,134	\$0	\$0	\$1,426,380	\$28,134
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0			\$0	o \$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592	Ψ0				Ψ	Ψ				Ψ°			Ψ	Ψ
Credits (ITCs)	1592	-\$0				-\$0	\$6,221			-\$6,221	\$0			-\$0	\$0
LRAM Variance Account <sup>11</sup>	1568	\$1,469,364	\$1,080,681			\$2,550,045	\$10	\$21,748			\$21,758			\$2,550,045	5 \$21,758
	1000	ψ1,100,001	Ψ1,000,001			Ψ2,000,010	Ψιο	Ψ21,710			Ψ21,700			ψ2,000,010	φ21,700
Total including Account 1568		\$3,237,140	\$964,673	\$225,388	\$0	\$3,976,425	\$14,710	\$42,542	\$1,139	-\$6,221	\$49,892	\$0	\$0	\$3,976,425	5 \$49,892
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0			\$0	90
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	-\$0				-\$0	-\$4				-\$4			-\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0			\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0			\$0	
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536	- <b>\$</b> 0 \$0				- <b>\$</b> 0 \$0	- <mark>\$3</mark> \$0				- <b>\$3</b>			- <b>\$</b> 0 \$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0 \$0	\$0 \$0				φ0 Φ0			\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	-\$0				- <b>\$</b> 0	\$0 \$0				ህው የጋ			-\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0 \$0	\$0 \$0				Φ0 Ω2			\$0	·
Smart Meter OM&A Variance <sup>4</sup>	1556	\$1				\$0 \$1	\$0 \$0				\$0 \$0			\$1	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0	* -				\$0			\$0	
		I													
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					l			\$0	0

# eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

			2.1.7 RRR				
Account Descriptions	Account Number		Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$1		.38	-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$6	.00	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0	œ/	.00	\$0 \$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			-\$2			\$0 \$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0	- Chook to Biopose of Account	.00 \$782,1	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$1,501		.00 \$52,2	-\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508			\$0			-\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508 1508			\$0 \$0	Grieck to Dispose of Account	.00	\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508			\$0 \$0	- Chook to Bispose of Account	.00	\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0	- check to bispose of hoodant	.00	\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets				•	Check to Dispose of Account		
Variance Account disposal of Fixed Assets Variance Account	1508			\$8,309	r.	.00 \$907,0	40
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0,309 \$0		.00 -\$1,384,8	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508			\$0	- check to bispess of Associate	.00 \$13,4	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508			\$0		.00	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accoun-	1508			\$0	- chican to propose or research	.00 -\$273,1	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		¢40.404	\$10,306		.00 \$1,075,0	
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525		\$40,101	\$39,013 \$0			<b>74</b> \$1 \$0 \$0
Retail Cost Variance Account - STR	1548		-\$319,344	-\$310,238			· -
Board-Approved CDM Variance Account	1567			\$0		.00	\$0
Extra-Ordinary Event Costs	1572			\$0		.00	\$0
Deferred Rate Impact Amounts	1574			\$0		.00	\$0
RSVA - One-time Other Deferred Credits	1582 2425			\$0 \$0		.00	\$0
Other Deferred Credits	2425			20	Check to Dispose of Account	.00	\$0
Group 2 Sub-Total		\$0	-\$279,243	-\$251,109	\$3,297	25 \$1,454,5	15 \$1
PILs and Tax Variance for 2006 and Subsequent Years	1592			¢o.	Φ.	.00	t o
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax				\$0	\$0	.00	\$0
Credits (ITCs)	1592			\$0	-\$(	.06	\$0 \$0
LRAM Variance Account <sup>11</sup>	4500		#4 470 0F0	04.450.000	<b>*</b> 4 ***	0.574.0	
LRAW Variance Account	1568		-\$1,478,050	-\$1,456,292	\$1,093,752	.54 \$2,571,8	-\$1
Total including Account 1568		\$0	-\$1,757,293	-\$1,707,401	\$1,097,049	.73 \$4,026,3	- <b>\$</b> 0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0	\$0	.00	\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532			-\$4	-\$4		\$5
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0		.00	\$0
Smart Grid Capital Deferral Account	1534			\$0		.00	\$0
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536			- <mark>\$3</mark> \$0	•	.87	\$3 \$0
Smart Grid Funding Adder Deferral Account  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1536			\$0 \$0		.00	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries  4	1555			\$0 \$0			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0		.00	\$0
Smart Meter OM&A Variance <sup>4</sup>	1556			\$0		.14	-\$*
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$0		.00	\$0
, , , , , , , , , , , , , , , , , , ,					•		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component⁵	1575					.00	\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576				☐ Check to Dispose of Account \$6	.00	\$0

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

		Account Number	Variance RRR vs. 2017 Balance (Principal + Interest)	Explanation
1	LV Variance Account	1550	\$ (0.31)	
2	Smart Metering Entity Charge Variance Account	1551	\$ 0.42	
3	RSVA - Wholesale Market Service Charge9	1580	\$ (0.95)	
3.1	Variance WMS – Sub-account CBR Class A9	1580	\$ (0.21)	
3.2	Variance WMS – Sub-account CBR Class B9	1580	\$ 0.66	
4	RSVA - Retail Transmission Network Charge	1584	\$ (0.62)	
5	RSVA - Retail Transmission Connection Charge	1586	\$ (0.49)	
6	RSVA - Power (excluding Global Adjustment)12	1588	\$ 984,278.09	Balance reflects true-ups completed in 2018
7	RSVA - Global Adjustment 12	1589	\$ (243,573.65)	Balance reflects true-ups completed in 2018
12	Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595	\$ (0.32)	
14	Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	\$ (3.54)	
15	Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595	\$ 4.42	
16	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (0.38)	
19	Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$ 1.82	
21	Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$ (0.32)	
22	Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$ (0.11)	
39	Retail Cost Variance Account - Retail	1518	\$ 0.97	
41	Retail Cost Variance Account - STR	1548	\$ (1.06)	
48	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs	1592	\$ 0.06	
49	LRAM Variance Account11	1568	\$ (1.11)	
51	Renewable Generation Connection OM&A Deferral Account8	1532	\$ 4.65	
54	Smart Grid OM&A Deferral Account	1535	\$ 2.87	
57	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$ 0.23	
59	Smart Meter OM&A Variance4	1556	\$ (1.14)	

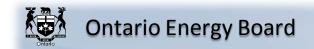
#### Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses Att-OEB-Q5-1 HOL Proposal ORIGINAL Page 19 of 35

## **Energy Board**

# 2019 Deferral/Variance Account Workform

oduced a variance on the continuity schedule are listed below. detailed explanation for each variance below.

Account I locarintions	Account Number
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge9	1580
Variance WMS – Sub-account CBR Class A9	1580
Variance WMS – Sub-account CBR Class B9	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)12	1588
RSVA - Global Adjustment 12	1589
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595
Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Capital Charges	1508
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508
Retail Cost Variance Account - Retail	1518
Retail Cost Variance Account - STR	1548
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs	1592
LRAM Variance Account11	1568
Renewable Generation Connection OM&A Deferral Account8	1532
Smart Grid OM&A Deferral Account	1535
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555
Smart Meter OM&A Variance4	1556

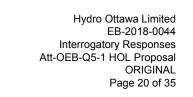


# 2019 Deferral/Variance Account Workform

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

			Д	1	Е	3		С		D=	A-C
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered <mark>kWh</mark> <sup>4</sup>	Total Metered kW <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4, 5</sup>	for Non-RPP	Distribution Revenue	Metered <mark>kWh</mark> for Wholesale Market Participants (WMP) <sup>4</sup>	Metered <mark>kW</mark> for Wholesale Market Participants (WMP) <sup>4</sup>	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW <u>less</u> WMP  consumption  (if applicable)
RESIDENTIAL	kWh	308,990	2,214,984,000		65,871,551		98,285,240	0	0	2,214,984,000	- 0
GENERAL SERVICE LESS THAN 50 KW	kWh	24,850	704,193,000		107,201,474		22,437,830	0	0	704,193,000	- 0
GENERAL SERVICE 50 TO 1,499 KW	kW	3,380	2,852,593,000	6,761,930	2,450,259,748	6,761,931	39,332,942	33,972,968	63,608	2,818,620,032	6,698,322
GENERAL SERVICE 1,500 TO 4,999 KW	kW	76	914,569,000	1,957,009	914,569,000	1,957,010	11,840,457	0	0	914,569,000	1,957,009
LARGE USE	kW	11	617,036,000	1,115,702	617,036,000	1,115,703	6,451,316	0	0	617,036,000	1,115,702
UNMETERED SCATTERED LOAD	kWh	3,621	16,772,000				599,609	0	0	16,772,000	- 0
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW									-	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		4,800			11,465			-	4,800
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-
SENTINEL LIGHTING	kW	43	48,000	216			4,820	0	0	48,000	216
STREET LIGHTING	kW	55,516	43,876,000	123,144	43,876,000	123,144	1,302,150	0	0	43,876,000	123,144
MICROFIT AND MICRO-NET METERING										-	-
FIT										-	-
HCI, RESOP, OTHER ENERGY RESOURCE										-	-
										-	-
										-	-
										-	-
										-	-
										-	-
										-	-
Total		396,489	7,364,071,000	9,962,801	4,198,813,773	9,957,788	\$ 180,265,829	33,972,968	63,608	7,330,098,032	9,899,193

<sup>&</sup>lt;sup>1</sup> Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



<sup>&</sup>lt;sup>2</sup> The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

<sup>&</sup>lt;sup>3</sup> Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

<sup>&</sup>lt;sup>4</sup> Data inputted should equal that reported in RRR 2.1.5.4

<sup>&</sup>lt;sup>5</sup> 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.

	E	F =B-C-E (deduct E if applicable)								
Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	GA balance	WMP, Class A and Transition Customers' Consumption	Proportion (2012) <sup>1</sup>	1595 Recovery Share Proportion (2013) <sup>1</sup>	1595 Recovery Share Proportion (2014) <sup>1</sup>	1595 Recovery Share Proportion (2015) <sup>1</sup>	1595 Recovery Share Proportion (2016) <sup>1</sup>	1595 Recovery Share Proportion (2017) <sup>1</sup>	1568 LRAM Variance Account Class Allocation <sup>3</sup> (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>2</sup>
-	-	65,871,551								
-	-	107,201,474								
-	227,428,028	2,188,858,752								
27,682,539	338,720,147	548,166,315								
377,107,097	228,207,748	11,721,155								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	43,876,000								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-	201	201	201	20/	201	201		
404,789,636	794,355,923	2,965,695,247	0%	0%	0%	0%	0%	0%	-	

Balance as per Sheet 2 \$ 1,093,753 Variance -\$ 1,093,753 Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses Att-OEB-Q5-1 HOL Proposal ORIGINAL Page 21 of 35



# 2019 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 USE	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW
LV Variance Account	1550	(281,788)	kWh	(84,757)	(26,946)	(109,155)	(34,996)	(23,611)	(642)	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	(62,406)	(5,019)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	(2,253,040)	(716,292)	(2,867,047)	(930,282)	(627,637)	(17,060)	0
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	112,432	35,745	144,796	46,423	31,320	851	0
RSVA - Retail Transmission Connection Charge	1586	(2,563,075)	kWh	(770,928)	(245,095)	(992,849)	(318,317)	(214,760)	(5,838)	0
RSVA - Power (excluding Global Adjustment)	1588	(243,574)	kWh	(73,602)	(23,400)	(93,661)	(30,391)	(20,504)	(557)	0
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	51,444	83,722	1,709,456	428,107	9,154	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(10,238,103)		(3,132,302)	(981,008)	(3,917,916)	(1,267,563)	(855,192)	(23,245)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0	0		0	^	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508	<u> </u>		<u> </u>	U	U	U	<u> </u>	U	J U
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var		0	kWh kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(474)	kWh	(143)	(45)	(184)	(59)	(40)		0
Misc. Deferred Debits	1525	(474)	kWh	(143) 0	0	(184)	(59)	( <del>40)</del> 0	( <u>1)</u>	0
Retail Cost Variance Account - STR	1548	3,771	kWh	1,134	361	1,461	468	316	9	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		3,297		992	315	1,277	409	276	8	0
•		,	!			•	-		-	,
PILs and Tax Variance for 2006 and Subsequent Years	1592	0	kWh	0	0	0	0	0	0	0
(excludes sub-account and contra account)	1092	<u> </u>	KVVII	<u> </u>	U	U	U	<u> </u>	U	U
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1002	. ,	17.4.1.1		` '	` '	` '		` '	
Total of Account 1592		(0)		(0)	(0)	(0)	(0)	(0)	(0)	0
	4500	4 000 750	T T							1
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to	Variance	0	-							
	variance	1,093,753	J							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	(1)	(0)	(2)	(1)	(0)	(0)	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class		(3)	NVVII	(1)	(0)	(4)	(1)	(0)	(0)	U
A Customers)	1580	(78,570)	kWh	(28,386)	(9,024)	(33,207)	(7,025)	(150)	(215)	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a	nd 1595)	(2,538,491)	I	(805,660)	(241,316)	(957,208)	(306,890)	(207,051)	(5,628)	0
Total of Account 1580 and 1588 (not allocated to		(7,699,612)		(2,326,642)	(739,692)	(2,960,708)	(960,673)	(648,141)	(17,617)	0
Balance of Account 1589 Allocated to No		2,316,150		51,444	83,722	1,709,456	428,107	9,154	0	0
			·	•		, ,	,	,		
Group 2 Accounts (including 15	92, 1532)	3,293		990	315	1,275	409	276	7	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0

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Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004



# 2019 Deferral/Variance Account Wo

LV Variance Account	BY POWER STANDBY POWER SERVICE 1,500 GENERAL SERVICE ,999 KW LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO- NET METERING	FIT
RSVA - Notion   Transmission Network Charge   1584   373.79	0 0	(2)	(1,679)	0	0
RSVA - Retail Transmission Control         1584         373.797         WWh           RSVA - Retail Transmission Control         1588         (2-58.075)         WWh           RSVA - Power (excluding Global Adjustment)         1588         (2-58.075)         WWh           RSVA - Power (excluding Global Adjustment)         1589         2.316.150         Non-RPP Wh           Disposition and RecoveryRefund of Regulatory Balances (2012)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2015)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2015)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2015)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2017)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2017)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2017)         1595         0         %           Disposition and RecoveryRefund of Regulatory Balances (2017)         1596         0         %           Disposition and RecoveryRefund of Regulatory Balances (2016)         1598         0         %           Disposition and Recover	0 0	0	0	0	0
RSVA - Retail Transmission Connection Charge         1588         (2,563.075)         WWh           RSVA - Power (circulating Global Adjustment)         1588         (24,574)         Wh           RSVA - Clobal Adjustment         1589         2,316,150         Non-RPP Wh           Disposition and Recovery/Refund of Regulatory Balances (2012)         1595         0         %           Disposition and Recovery/Refund of Regulatory Balances (2014)         1595         0         %           Disposition and Recovery/Refund of Regulatory Balances (2016)         1596         0         %           Disposition and Recovery/Refund of Regulatory Balances (2016)         1596         0         %           Disposition and Recovery/Refund of Regulatory Balances (2016)         1596         0         %           Disposition and Recovery/Refund of Regulatory Balances (2016)         1596         0         %           Disposition and Recovery/Refund of Regulatory Balances (2017)         1596         0         %           Disposition and Recovery/Refund of Regulatory Balances (2017)         1596         0         %           Disposition and Recovery/Refund of Regulatory Balances (2017)         1598         0         WWh           Other Regulatory Assets : Sub-Account - Control Clean Canada (2017)         1598         0         WWh	0 0	(49)	(44,630)	0	0
RSVA - Power (excluding Global Adjustment)  RSVA - Global Adjustment  Disposition and Recovery/Refund of Regulatory Balances (2012)  1599  2,316,150  Non-RPP kWh  Disposition and Recovery/Refund of Regulatory Balances (2013)  1595  0 %  Disposition and Recovery/Refund of Regulatory Balances (2013)  1595  0 %  Disposition and Recovery/Refund of Regulatory Balances (2014)  Disposition and Recovery/Refund of Regulatory Balances (2014)  Disposition and Recovery/Refund of Regulatory Balances (2015)  Disposition and Recovery/Refund of Regulatory Balances (2016)  Disposition and Recovery/Refund of Regulatory Balances (2016)  Disposition and Recovery/Refund of Regulatory Balances (2017)  Total of Group 1 Accounts (excluding 1589)  Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs  Other Regulatory Assets - Sub-Account - Incremental Capital Charges  Other Regulatory Assets - Sub-Account - Incremental Capital Charges  Other Regulatory Assets - Sub-Account - Incremental Capital Charges  Other Regulatory Assets - Sub-Account - Capital Charges  Total Of Regulatory Assets - Sub-Account - Regulatory Asset	0 0	2	2,227	0	0
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 Disposition and Recovery/Refund of Regulatory Balances (2015) 1595 Disposition and Recovery/Refund of Regulatory Balances (2015) 1595 Disposition and Recovery/Refund of Regulatory Balances (2016) 1595 Disposition and Recovery/Refund of Regulatory Balances (2016) 1595 Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 Disposition and Recovery/Refund of Regulatory Assets - Sub-Account - Endergy Balances (2017) 1595 Disposition and Recovery/Refund (2017) 1595 Disposition and Refund (2017) 1595 Disposition and Refund (2017) 1595 Disposition (2017) 1595 Disposition (2017) 1595 Dispos	0 0	(17)	(15,271)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)   1595   0   %	0 0	(2)	(1,458)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013) 1955 0 % Disposition and Recovery/Refund of Regulatory Balances (2014) 1956 0 % Disposition and Recovery/Refund of Regulatory Balances (2015) 1955 0 % Disposition and Recovery/Refund of Regulatory Balances (2015) 1955 0 % Disposition and Recovery/Refund of Regulatory Balances (2016) 1956 0 % Disposition and Recovery/Refund of Regulatory Balances (2016) 1956 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1955 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1959 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1959 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1959 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1959 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1959 0 % Differ Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs 1958 0 kWh 1950 0 kWh	0 0	0	34,266	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2015) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2016) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 0 % Disposition and Recovery/Refund of Regulatory Balances (2017) 1595 0 % Disposition and Recovery/Refund of Regulatory Regulatory Assets sub-Account - Refund (1974) 1595 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Capital Charges 1508 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Charges 1508 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Charges 1508 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Penantial Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Charge Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Deferral Account 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Deferral Account 1508 0 kWh Dither Regulatory Assets - Sub-Account - Verificate Deferral Account 1508 0 kWh Dither Regulatory Assets - Sub-Account - Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Revenues Via 1508 0 kWh Dither Regulatory Assets - Sub-Account - Revenues Via 15	0 0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)   1595   0   9%	0 0	0	0	0	0
Disposition and Recovery/Retund of Regulatory Balances (2016)   1595   0   9%	0 0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)   1595   0   9%	0 0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Other Regulatory Assets - Sub-Account - Capital Charges   1508   0   kWh   Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost   1508   0   kWh   Other Regulatory Assets - Sub-Account - Wireless Attachment Charge Revenues Va   1508   0   kWh   Other Regulatory Assets - Sub-Account - Wireless Attachment Charge Revenues Va   1508   0   kWh   Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defert   1508   0   kWh   Other Regulatory Assets - Sub-Account - Gainst Losses from Sale of Existing Fa   1508   0   kWh   Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A   1508   0   kWh   Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A   1508   0   kWh   Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V   1508   0   kWh   Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V   1508   0   kWh   Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var   1508   0   kWh   Other Regulatory Assets - Sub-Account - Energiancy Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Elficiency Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Teleincy Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Teleincy Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Teleincy Adjustment Mechanism pot   1508   0   kWh    Misc. Deferred Rate Impact Amounts   1518   (474)   kWh   Misc. Deferred Rate Impact Amounts   1518   (474)   kWh    Misc. Deferred Rate Impact Amounts   1518   (474)   kWh	0 0	(67)	(60,811)	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Recovery Variance - Ontario Clean Energy Benefit Act   1508   0   kWh   Other Regulatory Assets - Sub-Account - Capital Charges   1508   0   kWh   Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost   1508   0   kWh   Other Regulatory Assets - Sub-Account - Wireless Attachment Charge Revenues Va   1508   0   kWh   Other Regulatory Assets - Sub-Account - Wireless Attachment Charge Revenues Va   1508   0   kWh   Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defert   1508   0   kWh   Other Regulatory Assets - Sub-Account - Gainst Losses from Sale of Existing Fa   1508   0   kWh   Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A   1508   0   kWh   Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A   1508   0   kWh   Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V   1508   0   kWh   Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V   1508   0   kWh   Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var   1508   0   kWh   Other Regulatory Assets - Sub-Account - Energiancy Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Elficiency Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Teleincy Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Teleincy Adjustment Mechanism pot   1508   0   kWh   Other Regulatory Assets - Sub-Account - Teleincy Adjustment Mechanism pot   1508   0   kWh    Misc. Deferred Rate Impact Amounts   1518   (474)   kWh   Misc. Deferred Rate Impact Amounts   1518   (474)   kWh    Misc. Deferred Rate Impact Amounts   1518   (474)   kWh	0 0	0 1	0	0 1	Λ
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act 1508 0 kWh Other Regulatory Assets - Sub-Account - P & OPEB 1508 0 kWh Other Regulatory Assets - Sub-Account - P & OPEB 1508 0 kWh Other Regulatory Assets - Sub-Account - P & OPEB 1508 0 kWh Other Regulatory Assets - Sub-Account - P & Energy Cost Defer Cost 1508 0 kWh Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Val 1508 0 kWh Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Val 1508 0 kWh Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Val 1508 0 kWh Other Regulatory Assets - Sub-Account - Surfaince Account 1508 0 kWh Other Regulatory Assets - Sub-Account - Y-Factor Variance Account 1508 0 kWh Other Regulatory Assets - Sub-Account - New Facilities Deferral Account 1508 0 kWh Other Regulatory Assets - Sub-Account - Sans and Loss on disposal of Existing Fa 1508 0 kWh Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V. 1508 0 kWh Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement 1508 0 kWh Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement 1508 0 kWh Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var 1508 0 kWh Other Regulatory Assets - Sub-Account - Ericiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Agusternet Mechanism Def 1508 0 kWh Other Regulatory Assets - S	0 0	0	0	0	<u> </u>
Recovery Variance - Ontario Clean Energy Benefit Act		<u> </u>		<del>                                     </del>	0
Other Regulatory Assets - Sub-Account - Capital Charges   1508   0   KWh   Other Regulatory Assets - Sub-Account - P & OPEB   1508   0   KWh   Other Regulatory Assets - Sub-Account - P & OPEB   1508   0   KWh   Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va   1508   0   KWh   Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va   1508   0   KWh   Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va   1508   0   KWh   Other Regulatory Assets - Sub-Account - YFactor Variance Account   1508   0   KWh   Other Regulatory Assets - Sub-Account - YFactor Variance Account   1508   0   KWh   Other Regulatory Assets - Sub-Account - New Facilities Deferral Account   1508   0   KWh   Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A   1508   0   KWh   Other Regulatory Assets - Sub-Account - Cannection Cost Recovery Agreement   1508   0   KWh   Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement   1508   0   KWh   Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement   1508   0   KWh   Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def   1508   0   KWh   Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def   1508   0   KWh   Other Regulatory Assets - Sub-Account - Survenure Requirement Differential Var   1508   0   KWh   Other Regulatory Assets - Sub-Account - Survenure Requirement Differential Var   1508   0   KWh   Other Regulatory Assets - Sub-Account - Survenure Requirement Differential Var   1508   0   KWh   Other Regulatory Assets - Sub-Account - Survenure Requirement Differential Var   1508   0   KWh   Other Regulatory Assets - Sub-Account - Survenure Regulatory Assets -	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va         1508         0         kWh           Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va         1508         0         kWh           Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer         1508         0         kWh           Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gensol Service Service Sub-Account - Gensol Service	0 0	0	0	0	<u> </u>
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Val         1508         0         kWh           Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer 1508         0         kWh           Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer 1508         0         kWh           Other Regulatory Assets - Sub-Account - Sub-Account - Stansing Fall 1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A.         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A.         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A.         1508         0         kWh           Other Regulatory Assets - Sub-Account - Cornection Cost Recovery Agreement 1508         0         kWh           Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance 1508         0         kWh           Other Regulatory Assets - Sub-Account - Strelicincy Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Strelicincy Agiustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Strelicincy Agiustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Strelicincy Agiustment M	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer 1508         0         kWh           Other Regulatory Assets - Sub-Account - Y-Factor Variance Account 1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa 1508         0         kWh           Other Regulatory Assets - Sub-Account - New Facilities Deferral Account 1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A 1508         0         kWh           Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V 1508         0         kWh           Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V 1508         0         kWh           Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Retail Cost Variance Account - Revenue Requirement Differential Variance 1508         0         kWh <td< td=""><td>0 0</td><td>0</td><td>0</td><td></td><td>0</td></td<>	0 0	0	0		0
Other Regulatory Assets - Sub-Account - V-Factor Variance Account         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa         1508         0         kWh           Other Regulatory Assets - Sub-Account - New Facilities Deferral Account         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A         1508         0         kWh           Other Regulatory Assets - Sub-Account - Cornection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Cornection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Cornection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Retail         KWh         0         kWh           Other Regulatory Assets - Sub-Account - Retail         KWh         1518         474         kWh      <	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa 1508 0 kWh Other Regulatory Assets - Sub-Account - New Facilities Deferral Account 1508 0 kWh Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A 1508 0 kWh Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A 1508 0 kWh Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A 1508 0 kWh Other Regulatory Assets - Sub-Account - Cannetion Cost Recovery Agreement 1508 0 kWh Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508 0 kWh Other Regulatory Assets - Sub-Account - DEF Cost Assessment Variance 1508 0 kWh Nother Regulatory Assets - Sub-Account - DEF Cost Assessment Variance 1508 0 kWh Nother Regulatory Assets - Sub-Account - DEF Cost Assessment Variance 1508 0 kWh Nother Regulatory Assets - Sub-Account - DEF Cost Assessment Variance 1508 0 kWh Nother Deferred Debits 1518 (474) kWh Nother Deferred Debits 1518 (474) kWh Nother Deferred Debits 1518 (474) kWh Nother Deferred Cobits 1518 (474) kWh Nother Deferred Real Impact Amounts 1567 0 kWh Nother Deferred Real Impact Amounts 1567 0 kWh Nother Deferred Credits 1574 0 kWh Nother Deferred Credits 1574 0 kWh Nother Deferred Credits 1574 0 kWh Nother Deferred Credits 1582 0 kWh Nother Deferred Credits 1583 Nother Deferred Credits 1583 Nother Deferred Credits 1583 Nother Deferred Credits 1583 Nother Deferred	0 0	0	0	0	<u> </u>
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account         1508         0         kWh           Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A         1508         0         kWh           Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V         1508         0         kWh           Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var         1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def         1508         0         kWh           Other Regulatory Assets - Sub-Account - DEB Cost Assessment Variance         1508         0         kWh           Other Regulatory Assets - Sub-Account - DEB Cost Assessment Variance         1508         0         kWh           Other Regulatory Assets - Sub-Account - DEB Cost Assessment Variance         1508         0         kWh           Other Regulatory Assets - Sub-Account - DEB Cost Assessment Variance         1508         0         kWh           Misch Carl Asset Ass	0 0	0	0	0	<u> </u>
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed At 1508         0         kWh           Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V. 1508         0         kWh           Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement 1508         0         kWh           Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Other Regulatory Assets - Sub-Account - Sub-Account - Efficiency Adjustment Mechanism Def 1508         0         kWh           Misc. Deferred Debits         1525         0         kWh           Retail Cost Variance Account - STR         1548         3,771         kWh           Board-Approved CDM Variance Account         1567         0         kWh           Extra-Ordinary Event Costs         1	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V;         1508         0         kWh           Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var         1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def         1508         0         kWh           Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance         1508         0         kWh           Other Regulatory Assets - Sub-Account - Retail         60         kWh         0         kWh           Retail Cost Variance Account - Retail         60         kWh         0         k	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement         1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Aglustment Differential Var 1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Aglustment Mechanism Def         1508         0         kWh           Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance         1508         0         kWh           Misc Deferred Debits         1525         0         kWh           Misc Deferred Debits         1525         0         kWh           Retail Cost Variance Account - STR         1548         3,771         kWh           Board-Approved CDM Variance Account         1567         0         kWh           Extra-Ordinary Event Costs         1572         0         kWh           Extra-Ordinary Event Costs         1572         0         kWh           Deferred Rate Impact Amounts         1574         0         kWh           RSVA - One-time         1582         0         kWh           Other Deferred Credits         2425         0         kWh           Total of Group 2 Accounts         1592         0         kWh           PILs and Tax Variance for 2006 and Subsequent Years - (excludes sub-account 4RT Tax Credits (ITCs)	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var         1508         0         kWh           Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def         1508         0         kWh           Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance         1508         0         kWh           Retail Cost Variance Account - Retail         1518         (474)         kWh           Misc. Deferred Debits         1525         0         kWh           Misc. Deferred Debits         1525         0         kWh           Retail Cost Variance Account - STR         1548         3,771         kWh           Board-Approved CDM Variance Account         1567         0         kWh           Deferred Rate Impact Amounts         1572         0         kWh           Deferred Rate Impact Amounts         1574         0         kWh           RSVA - One-time         1582         0         kWh           Other Deferred Credits         2425         0         kWh           Total of Group 2 Accounts         3,297         0         kWh           PILs and Tax Variance for 2006 and Subsequent Years - (excludes sub-account and contra account)         1592         0         kWh           Total of Account 1580         (Account	0 0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def         1508         0         kWh           Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance         1508         0         kWh           Retail Cost Variance Account - Retail         1518         (474)         kWh           Misc. Deferred Debits         1525         0         kWh           Retail Cost Variance Account - STR         1548         3,771         kWh           Board-Approved CDM Variance Account         1567         0         kWh           Extra-Ordinary Event Costs         1572         0         kWh           Extra-Ordinary Event Costs         1574         0         kWh           Deferred Rate Impact Amounts         1574         0         kWh           RSVA - One-time         1582         0         kWh           Other Deferred Credits         2425         0         kWh           Total of Group 2 Accounts         1592         0         kWh           PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)         1592         0         kWh           PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)         1592         0         kWh           Total of Account 1568 - t	0 0	0	0	0	<u> </u>
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance   1508   0   kWh	0 0		0	0	0
Retail Cost Variance Account - Retail	0 0	0	0	0	0
Misc. Deferred Debits	0 0	(0)	(3)	0	0
Retail Cost Variance Account - STR	0 0	0	0	0	<u> </u>
Board-Approved CDM Variance Account	0 0	0	22	0	0
Extra-Ordinary Event Costs	0 0	0	0	0	<u> </u>
Deferred Rate Impact Amounts	0 0	0	0	0	0
RSVA - One-time	0 0	0	0	0	0
Other Deferred Credits 2425 0 kWh  Total of Group 2 Accounts 3,297  PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)  PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)  Total of Account 1592 (0)  LRAM Variance Account (Enter dollar amount for each class) (Account 1568 - total amount allocated to classes) 0  Variance 1,093,753  Renewable Generation Connection OM&A Deferral Account 1532 (5) kWh  Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) (2,538,491)  Total of Account 1580 and 1588 (not allocated to WMPs) (7,699,612)  Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	0	0	0	<u> </u>
Total of Group 2 Accounts  PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)  PILs and Tax Variance for 2006 and Subsequent Years Sub-Account HST/OVAT Input Tax Credits (ITCs)  Total of Account HST/OVAT Input Tax Credits (ITCs)  LRAM Variance Account (Enter dollar amount for each class) (Account 1568 - total amount allocated to classes) Variance 1,093,753  Renewable Generation Connection OM&A Deferral Account Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) Total of Account 1580 and 1588 (not allocated to WMPs) Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0		0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)  PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)  Total of Account 1592  LRAM Variance Account (Enter dollar amount for each class) (Account 1568 - total amount allocated to classes) Variance  Variance  Renewable Generation Connection OM&A Deferral Account Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) Total of Account 1580 and 1588 (not allocated to WMPs) Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	0	20	0	0
(excludes sub-account and contra account)  PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)  Total of Account 1592  (0)  LRAM Variance Account (Enter dollar amount for each class)  (Account 1568 - total amount allocated to classes)  (Account 1568 - total amount allocated to classes)  Variance  Variance  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)  Total of Account 1580 and 1588 (not allocated to WMPs)  Balance of Account 1589 Allocated to Non-WMPs  2,316,150	0	0	20		U
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)  Total of Account 1592  LRAM Variance Account (Enter dollar amount for each class) (Account 1568 - total amount allocated to classes) Variance  Variance  Renewable Generation Connection OM&A Deferral Account Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) Total of Account 1580 and 1588 (not allocated to WMPs) Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	0	0	0	0
Total of Account (Enter dollar amount for each class)  LRAM Variance Account (Enter dollar amount for each class)  (Account 1568 - total amount allocated to classes)  Variance  Variance  Total of Count CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)  Total of Account 1580 and 1588 (not allocated to WMPs)  Balance of Account 1589 Allocated to Non-WMPs  2,316,150	0 0	(0)	(0)	0	Λ
LRAM Variance Account (Enter dollar amount for each class)  (Account 1568 - total amount allocated to classes)  (Benewable Generation Connection OM&A Deferral Account  (Count 1532 (S) kWh  (Count 1580 allocated in Class and 1580 (T8,570)  (Count 1580 and 1580 and 1581 (T8,570)  (Count 1580 and 1588 (Not allocated to WMPs)  (Count 1580 and 1588 (Not allocated to WMPs)  (Count 1580 and 1589 Allocated to Non-WMPs)  (Count 1580 and 1589 Allocated to Non-WMPs)	U U	(0)	(U)	U	<u> </u>
(Account 1568 - total amount allocated to classes)  Variance  1,093,753  Renewable Generation Connection OM&A Deferral Account  Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  1580  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)  Total of Account 1580 and 1588 (not allocated to WMPs)  Balance of Account 1589 Allocated to Non-WMPs  2,316,150	0 0	(0)	(0)	0	0
(Account 1568 - total amount allocated to classes)  Variance  1,093,753  Renewable Generation Connection OM&A Deferral Account  Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)  Total of Account 1580 and 1588 (not allocated to WMPs)  Balance of Account 1589 Allocated to Non-WMPs  2,316,150					
Renewable Generation Connection OM&A Deferral Account  Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)  Total of Account 1580 and 1588 (not allocated to WMPs)  Balance of Account 1589 Allocated to Non-WMPs  2,316,150	0 0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) (2,538,491)  Total of Account 1580 and 1588 (not allocated to WMPs) (7,699,612)  Balance of Account 1589 Allocated to Non-WMPs 2,316,150					
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) (2,538,491)  Total of Account 1580 and 1588 (not allocated to WMPs) (7,699,612)  Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	(0)	(0)		0
A Customers)  Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595) (2,538,491)  Total of Account 1580 and 1588 (not allocated to WMPs) (7,699,612)  Balance of Account 1589 Allocated to Non-WMPs 2,316,150	U U	(0)	(U)	+	U
Total of Account 1580 and 1588 (not allocated to WMPs) (7,699,612)  Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	(1)	(562)	0	0
Total of Account 1580 and 1588 (not allocated to WMPs) (7,699,612)  Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	(16)	(14,723)	0	n
Balance of Account 1589 Allocated to Non-WMPs 2,316,150	0 0	(50)	(46,088)	0	0
	0 0	0	34,266		0
Group 2 Accounts (including 1592, 1532) 3.293	<u> </u>	<u> </u>	J <del>7</del> ,200	<u>,</u> ,	U
1	0 0	0	20	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 1575 0 kWh	0 0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component 1576 0 kWh  Total Balance Allocated to each class for Accounts 1575 and 1576 0	0 0	0	0	0	0

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Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004



# 2019 Deferral/Variance Account Wo

		Amounts from	Allagatan	HCI, RESOP, OTHER						
		Sheet 2	Allocator	ENERGY RESOURCE						
LV Variance Account	1550	(281,788)	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588	(2,563,075) (243,574)	kWh kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1589	2,316,150	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(10,238,103)		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	4500	0	kWh	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508	0	kWh	0	^	^	^	0	^	0
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - F & OFEB  Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defen	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa		0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508 1508	0	kWh kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed All Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vi	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var		0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def		0	kWh	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
Retail Cost Variance Account - Retail	1518	(474)	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits Retail Cost Variance Account - STR	1525 1548	0 3,771	kWh kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1548	0,771	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		3,297		0	0	0	0	0	0	0
Dill a and Tay Variance for 2000 and Cybes great Vacra	1				T		· · · · · · · · · · · · · · · · · · ·			1
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
PILs and Tax Variance for 2006 and Subsequent Years -							_			
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	kWh	0	0	0	0	0	0	0
Total of Account 1592		(0)		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to	Variance	0 <b>1,093,753</b>								
	variatice	1,083,733	I							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class		(5)		-	-	_	_	<u> </u>	-	
A Customers)	1580	(78,570)	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a	ınd 1595)	(2,538,491)		0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to	o WMPs)	(7,699,612)		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to No		2,316,150		0	0	0	0	0	0	0
Group 2 Accounts (including 15	92, 1532)	3,293		0	0	0	0	0	0	0
C. Cap 1 / loodanie (merading 10	, . <b></b>	<b>-</b> , <b>-</b> 00	1	•	<u>,                                     </u>	<u>,                                      </u>	· · · · · · · · · · · · · · · · · · ·	<u> </u>	· · · · · · · · · · · · · · · · · · ·	· · · · ·
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0

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Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004

## Ontario Energy Board

# 2019 Deferral/Variance Account Workform

(e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, Please enter the Year the Account 1589 GA Balance was Last Disposed. enter 2016.) (e.g. If you received approval to dispose the GA account balance as at December 31, 2016, the period the GA accumulated Did you have any customers who transitioned between Class A and Class B would be 2017.) (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2017)? Yes 2a (e.g. If the CBR Class B balance was last disposed as at December 31, 2016, the period the CBR Class B variance accumulated Did you have any customers who transitioned between Class A and Class B would be 2017.) (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from year after the balance was last disposed to 2017). Yes

Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customer	rs - Non-loss Adjusted Billing Determinants by Customer		20	17
Customer 1	Rate Class GENERAL SERVICE 50 TO 1,499 KW	kWh	January to June	July to December 2,762,469
Custom or 2		kW Class A/B		5,412 A
Customer 2	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	2,073,335 4,904 B	2,082,000 4,342 A
Customer 3	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	5,844	2,736,451 6,115
Customer 4	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 2,200,854 5,041	A 2,310,865 5,585
Customer 5	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	В	A 2,673,745
Customer 6	CENERAL SERVICE FO TO 4 400 KW	kW Class A/B		4,568 A
Customer 6	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	4,650	2,268,651 4,719 A
Customer 7	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	677,016 2,830	660,510 2,781
Customer 8	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 1,948,841 3,722	A 2,139,855 4,111
Customer 9	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	В	A 1,900,748
Customer 10		kW Class A/B	4,374 B	4,507 A
Customer 10	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	3,167	1,182,038 3,172 A
Customer 11	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	3,917,370 6,916	4,107,439 7,070
Customer 12	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW		A 3,674,651 7,423
Customer 13	GENERAL SERVICE 50 TO 1,499 KW	Class A/B	В	A 4,800,349
		kW Class A/B	9,321 B	9,410 A
Customer 14	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	6,052	2,271,768 5,712 A
Customer 15	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	2,266,513 6,291	2,209,508 6,003
Customer 16	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 3,645,790 6,456	A 3,946,117 6,752
Customer 17	GENERAL SERVICE 50 TO 1,499 KW	Class A/B	В	A 3,726,046
		kW Class A/B	6,581 B	6,400 A
Customer 18	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	7,560	5,149,083 7,551 A
Customer 19	GENERAL SERVICE 50 TO 1,499 KW	kWh		4,235,262 8,234
Customer 20	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	, ,	A 2,646,773
Customer 21	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh		5,435 A 2,480,635
		kW Class A/B	6,954 B	5,939 A
Customer 22	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	6,611	4,154,089 6,802 A
Customer 23	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW		A 2,650,305 6,233
Customer 24	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 3,741,903	A 3,731,867
Customer 25	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh		8,609 A 3,420,482
		kW Class A/B	6,736 B	8,293 A
Customer 26	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	6,937	4,111,228 6,797
Customer 27	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW		A 1,739,197 10,055
Customer 28	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	В	A 3,664,621
Customer 29	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh		6,063 A 3,322,782
Outlotter 25	GENERAL GERVICE SO TO 1,499 RW	kW Class A/B	6,097	6,073 A
Customer 30	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	7,686	4,814,976 8,320
Customer 31	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW		A 3,284,738 7,311
Customer 32	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 591,473	A 1,066,962
Customer 33	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh	В	6,933 A 3,784,903
Customer 33	GENERAL SERVICE SU TO 1,499 RW	kW kW Class A/B	7,532 B	7,586
Customer 34	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	6,465	3,619,458 6,430
Customer 35	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 3,387,565 6,943	A 3,688,450 7,440
Customer 36	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	В	A 1,630,014
Customer 37	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh		11,056 A
Customer 37	GENERAL SERVICE SU TO 1,499 KW	kW1 kW Class A/B	3,426,312 7,326 B	3,674,497 7,824 A
Customer 38	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	6,946	3,571,407 9,888
Customer 39	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	B 3,852,586 12,105	A 3,642,021 12,373
Customer 40	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B	В	A 10,835,747
0		kW Class A/B		21,810 A
Customer 41	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	19,592	5,219,106 16,657 A
Customer 42	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW		3,256,437 8,501
Customer 43	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh		A 3,391,201
Customer 44	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh		9,846 A 7,609,826
		kW Class A/B	14,271 B	13,454 A
Customer 45	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	9,820,399 17,729 B	8,640,714 17,543 A
Customer 46	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	10,520,738 19,411	A 13,385,006 23,813
Customer 47	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	B 20,940,054	A 4,327,692
Customer 48	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh		7,322 A 8,008,847
		kW Class A/B	17,920 B	18,085 A
Customer 49	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	13,678	5,663,030 13,756 A
Customer 50	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	6,168,175 15,210	7,715,203 17,494
Customer 51	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	B 6,335,073	A 6,659,337
Customer 52	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh	12,165 B 4,868,112	12,503 A 3,841,334
		kW Class A/B	10,781 B	9,546 A
Customer 53	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	9,427	4,727,609 9,206
Customer 54	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW		A 3,779,215 6,057
Customer 55	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	B 4,426,060	A 4,486,482
Customer 56	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh		9,468 A 10,275,945
		kW Class A/B	17,274 B	18,570 A
Customer 57	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	12,004	8,245,162 12,135 A
Customer 58	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW		A 4,348,991 11,636
Customer 59	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	B 3,989,457	A 3,587,600
Customer 60	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh		7,934 A 9,702,000
	SELVETOR 1,500 TO 4,888 KW	kWh kW Class A/B	9,594,667 17,811 B	9,702,000 18,194 A
Customer 61	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	5,156,085 12,549	5,533,071 13,975
Customer 62	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	6,760,038	A 9,756,552 21,022
Customer 63	LARGE USE	Class A/B kWh	20,302 B 16,654,356	21,022 A 17,450,316
Customer C4		kW Class A/B	72,789 B	74,684 A
Customer 64	LARGE USE	kWh kW Class A/B	32,366	17,047,148 32,503 A
Customer 65	LARGE USE	kWh kW	35,968,774 31,063	36,225,911 29,265
Customer 66	LARGE USE	Class A/B kWh	B 40,758,393	A 44,750,532
		kW Class A/B	75,174 B	80,694 A

2015 - kwh 2015 - kw 2015 - kwh 2015 - kwh 2015 - kw 2015 - kwh 2015 - kwh 2015 - kw 2015 - kwh 2015 - kw

2015 - kwh 2015 - kw



## 2019 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 calculates specific amounts for each transition customer. 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 with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2016

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	А	3,320,883,387	3,320,883,387
All Class B Consumption (i.e. full year or partial year) for Transition Customers	В	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	12.24%	

#### Allocation of Total GA Balance \$

Total GA Balance	D	\$ 2,639,071
Transition Customers Portion of GA Balance	E=C*D	\$ 322,921
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ 2,316,150

Allocation of GA Balances to Class A/R Transition Customers

# of Class A/B Transition Customers		comers 66				
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017		Customer Specific GA Allocation During the Period They Were a Class B customer		
Customer 1	2,442,923	2,442,923	0.60%	\$ 1,941		
Customer 2	2,073,335	2,073,335	0.51%	\$ 1,648		
Customer 3	2,661,600	2,661,600	0.66%	\$ 2,115		
Customer 4	2,200,854	2,200,854	0.54%	\$ 1,749		
Customer 5	2,293,607	2,293,607	0.56%	\$ 1,823		
Customer 6	2,318,214	2,318,214	0.57%	\$ 1,842		
Customer 7	677,016	677,016	0.17%	\$ 538		
Customer 8	1,948,841	1,948,841	0.48%	\$ 1,549		
Customer 9	1,867,820	1,867,820	0.46%	\$ 1,484		
Customer 10	1,175,427	1,175,427	0.29%	\$ 934		
Customer 11	3,917,370	3,917,370	0.96%	\$ 3,113		
Customer 12	3,491,598	3,491,598	0.86%	\$ 2,775		
Customer 13	4,825,194	4,825,194	1.19%	\$ 3,835		
Customer 14	2,438,857	2,438,857	0.60%	\$ 1,938		
Customer 15	2,266,513	2,266,513	0.56%	\$ 1,801		
Customer 16	3,645,790	3,645,790	0.90%	\$ 2,897		
Customer 17	3,806,816	3,806,816	0.94%	\$ 3,025		
Customer 18	4,814,718	4,814,718	1.18%	\$ 3,826		
Customer 19	4,404,831	4,404,831	1.08%	\$ 3,500		
Customer 20	2,769,372	2,769,372	0.68%	\$ 2,201		
Customer 21	2,750,164	2,750,164	0.68%	\$ 2,186		
Customer 22	4,010,368	4,010,368	0.99%	\$ 3,187		
Customer 23	2,435,164	2,435,164	0.60%	\$ 1,935		
Customer 24	3,741,903	3,741,903	0.92%	\$ 2,974		
Customer 25	3,443,090	3,443,090	0.85%	\$ 2,736		
Customer 26	4,153,461	4,153,461	1.02%	\$ 3,301		
Customer 27	1,345,061	1,345,061	0.33%	\$ 1,069		
Customer 28	3,764,336	3,764,336	0.93%	\$ 2,991		
Customer 29	3,242,452	3,242,452	0.80%	\$ 2,577		
Customer 30	4,444,517	4,444,517	1.09%	\$ 3,532		
Customer 31	3,079,567	3,079,567	0.76%			
Customer 32	591,473	<del> </del>	0.15%			
Customer 33	3,620,629	3,620,629	0.89%			
Customer 34	3,705,427	3,705,427	0.91%			
Customer 35	3,387,565	3,387,565	0.83%			
Customer 36	1,322,737	1,322,737	0.33%	\$ 1,051		

TOTAL	406,348,952	406,348,952	100.00%	\$ 322,921
Customer 66	40,758,393	40,758,393	10.03%	\$ 32,390
Customer 65	35,968,774	35,968,774	8.85%	\$ 28,584
Customer 64	19,352,318	19,352,318	4.76%	
Customer 63	16,654,356	16,654,356	4.10%	\$ 13,235
Customer 62	6,760,038	6,760,038	1.66%	\$ 5,372
Customer 61	5,156,085	5,156,085	1.27%	\$ 4,097
Customer 60	9,594,667	9,594,667	2.36%	
Customer 59	3,989,457	3,989,457	0.98%	\$ 3,170
Customer 58	4,515,396	4,515,396	1.11%	
Customer 57	7,921,182	7,921,182	1.95%	
Customer 56	9,033,301	9,033,301	2.22%	\$ 7,179
Customer 55	4,426,060	4,426,060	1.09%	
Customer 54	18,392,618	18,392,618	4.53%	\$ 14,616
Customer 53	4,736,368			
Customer 52	4,868,112	4,868,112	1.20%	
Customer 51	6,335,073			
Customer 50	6,168,175		1.52%	
Customer 49	5,774,870		1.42%	
Customer 48	8,495,721			
Customer 47	20,940,054		5.15%	
Customer 46	10,520,738			
Customer 45	9,820,399		2.42%	
Customer 44	7,759,977		1.91%	
Customer 43	3,121,264		0.77%	
Customer 42	3,449,368		0.85%	
Customer 41	5,467,513		1.35%	
Customer 40	10,982,997		2.70%	
Customer 39	3,852,586		0.95%	<u> </u>
Customer 38	3,028,169		0.75%	
Customer 37	3,426,312	3,426,312	0.84%	\$ 2,723

#### Monthly Equal

Payments				
\$	162			
\$	137			
\$	176 146			
\$	146			
\$	152			
\$	154			
\$	45			
\$	129			
\$	45 129 124			
\$	78			
\$	259			
\$	231			
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	231 320 162			
\$	162			
\$	150			
\$	150 241 252			
\$	252			
\$	319			
\$	292			
\$	183			
\$	182			
\$	266			
\$	161			
\$	248			
\$	228			
\$	248 228 275			
\$	89			
\$	249			
\$	249 215			
\$	294			
\$	204			
\$	39			
Ś	240			
Ś	245			
Ś	224			
Ś	88			
Υ	00			

\$	227
\$	201
\$	255
\$	727
\$	362
\$	201 255 727 362 228 207 514 650 697
\$	207
\$	514
\$	650
\$	697
\$	1,387 563
\$	563
\$	382
\$	408
\$	420
\$	408 420 322
\$	21/
\$	1,218 293 598 525 299 264
\$	293
\$	598
\$	525
\$	299
\$	264
\$	635
\$	341 448 1,103 1,282 2,382 2,699
\$	448
\$	1,103
\$	1,282
\$	2,382
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,699
\$	26,910



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 transition customer. 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 with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Please enter the Year the Account 1580 CBR Class B was 2016 (Note: Account 1580, Sub-account CBR Class B was Last Disposed. established starting in 2015)

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Total Consumption Less WMP Consumption and Consumption for			
Class A who were Class A for the full year)	Α	6,782,455,290	6,782,455,290
All Class B Consumption (i.e. full year or partial year) for Transition			
Customers	В	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	5.99%	6,376,106,338

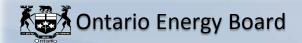
Total CBR Class B Balance	D	-\$	83,577
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	5,007
CBR Class B Balance to be disposed to Current Class B Customers			
through Rate Rider	F=D-E	-\$	78,570

# of Class A/B Transition Customers

Allocation of Total CBR Class B Balance \$

# of Class A/B Transition Customers	66				
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017		Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1	2,442,923	2,442,923	0.60%		-\$ 3
Customer 2	2,073,335	2,073,335	0.51%		
Customer 3	2,661,600	2,661,600	0.66%		-\$ 3
Customer 4	2,200,854	2,200,854	0.54%		-\$ 2
Customer 5	2,293,607	2,293,607	0.56%		<u> </u>
Customer 6	2,318,214	2,318,214	0.57%		
Customer 7	677,016	677,016	0.17%		-\$ 1
Customer 8	1,948,841	1,948,841	0.48%		+
Customer 9	1,867,820	1,867,820	0.46%		-\$ 2
Customer 10	1,175,427	1,175,427	0.29%		-\$ 1
Customer 11	3,917,370	3,917,370	0.96%	•	+
Customer 12	3,491,598	3,491,598	0.86%		-\$ 4
Customer 13	4,825,194	4,825,194	1.19%		
Customer 14	2,438,857	2,438,857	0.60%		
Customer 15	2,266,513	2,266,513	0.56%	-\$ 28	-\$ 2
Customer 16	3,645,790	3,645,790	0.90%	-\$ 45	-\$ 4
Customer 17	3,806,816	3,806,816	0.94%	-\$ 47	-\$ 4
Customer 18	4,814,718	4,814,718	1.18%		<u> </u>
Customer 19	4,404,831	4,404,831	1.08%	•	
Customer 20	2,769,372	2,769,372	0.68%		+
Customer 21	2,750,164	2,750,164	0.68%		+
Customer 21 Customer 22	4,010,368	4,010,368	0.88%		-\$ 3 -\$ 4
				•	<u> </u>
Customer 23	2,435,164	2,435,164	0.60%		<u> </u>
Customer 24	3,741,903	3,741,903	0.92%		-\$ 4
Customer 25	3,443,090	3,443,090	0.85%		-\$ 4
Customer 26	4,153,461	4,153,461	1.02%		-\$ 4
Customer 27	1,345,061	1,345,061	0.33%		-\$ 1
Customer 28	3,764,336	3,764,336	0.93%	ı-\$ 4 <u>6</u>	-\$ 4
Customer 29	3,242,452	3,242,452	0.80%	-\$ 40	-\$ 3
Customer 30	4,444,517	4,444,517	1.09%	-\$ 55	-\$ 5
Customer 31	3,079,567	3,079,567	0.76%		-\$ 3
Customer 32	591,473	591,473	0.15%		-\$ 1
Customer 33	3,620,629	3,620,629	0.89%		-\$ 4
			0.91%		-\$ 4
Customer 34	3,705,427	3,705,427			
Customer 35	3,387,565	3,387,565	0.83%		
Customer 36	1,322,737	1,322,737	0.33%		
Customer 37	3,426,312	3,426,312	0.84%	•	-\$ 4
Customer 38	3,028,169	3,028,169	0.75%		-\$ 3
Customer 39	3,852,586	3,852,586	0.95%	-\$ 47	-\$ 4
Customer 40	10,982,997	10,982,997	2.70%	-\$ 135	-\$ 11
Customer 41	5,467,513	5,467,513	1.35%	-\$ 67	-\$ 6
Customer 42	3,449,368	3,449,368	0.85%	-\$ 43	-\$ 4
Customer 43	3,121,264	3,121,264	0.77%		-\$ 3
Customer 44	7,759,977	7,759,977	1.91%		-\$ 8
Customer 45	9,820,399	9,820,399	2.42%		
Customer 46	10,520,738	10,520,738	2.59%		<u> </u>
Customer 49	20,940,054	20,940,054	5.15%		
Customer 48	8,495,721	8,495,721	2.09%		-
Customer 49	5,774,870	5,774,870	1.42%		
Customer 50	6,168,175	6,168,175	1.52%		-\$ 6
Customer 51	6,335,073	6,335,073	1.56%	-\$ 78	-\$ 7
Customer 52	4,868,112	4,868,112	1.20%	-\$ 60	-\$ 5
Customer 53	4,736,368	4,736,368	1.17%	-\$ 58	-\$ 5
Customer 54	18,392,618	18,392,618	4.53%		<u> </u>
Customer 55	4,426,060	4,426,060	1.09%		+
Customer 56	9,033,301	9,033,301	2.22%		-
Customer 57	7,921,182	7,921,182	1.95%		<u> </u>
Customer 58	4,515,396				
			1		
Customer 59	3,989,457	3,989,457	0.98%		-\$ 4
Customer 60	9,594,667	9,594,667	2.36%		
Customer 61	5,156,085	5,156,085	1.27%		+ -
Customer 62	6,760,038	6,760,038	1.66%		-\$ 7
Customer 63	16,654,356	16,654,356	4.10%	-\$ 205	-\$ 17
Customer 64	19,352,318	19,352,318	4.76%	-\$ 238	-\$ 20
Customer 65	35,968,774	35,968,774	8.85%		
	 . , ,				
Customer 66	40,758,393	40,758,393	10.03%	-\$ 502	-\$ 42

Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses
Att-OEB-Q5-1 HOL Proposal
ORIGINAL



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.

201

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

		Total Metered 2017 Consumption Minus WMP		· ·		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		2,214,984,000 -	0	0	0	0	0	2,214,984,000 -	0	36%
GENERAL SERVICE LESS THAN 50 KW		704,193,000 -	0	0	0	0	0	704,193,000 -	0	11%
GENERAL SERVICE 50 TO 1,499 KW		2,818,620,032	6,698,322	0	0	227,428,028	490,724	2,591,192,004	6,207,598	42%
GENERAL SERVICE 1,500 TO 4,999 KW		914,569,000	1,957,009	27,682,539	43,720	338,720,147	710,372	548,166,315	1,202,917	9%
LARGE USE		617,036,000	1,115,702	377,107,097	664,394	228,207,748	428,538	11,721,155	22,770	0%
UNMETERED SCATTERED LOAD		16,772,000 -	0	0	0	0	0	16,772,000 -	0	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		-	4,800	0	0	0	0	-	4,800	0%
STANDBY POWER GENERAL SERVICE LARGE USE		-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING		48,000	216	0	0	0	0	48,000	216	0%
STREET LIGHTING		43,876,000	123,144	0	0	0	0	43,876,000	123,144	1%
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	7,330,098,032	9,899,193	404,789,636	708,114	794,355,923	1,629,634	6,130,952,474	7,561,445	100%



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

Data Class		kW / kWh / # of	Allocated Group 1	Rate Rider for
Rate Class	Units	Customers	Balance (excluding	Deferral/Variance
(Enter Rate Classes in cells below)		Customers	1589)	Accounts
RESIDENTIAL	kWh	2,214,984,000	-\$ 834,045	- 0.0004
GENERAL SERVICE LESS THAN 50 KW	kWh	704,193,000	-\$ 250,340	- 0.0004
GENERAL SERVICE 50 TO 1,499 KW	kW	6,761,930	-\$ 990,414	- 0.1465
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,957,009	-\$ 313,915	- 0.1604
LARGE USE	kW	1,115,702	-\$ 207,201	- 0.1857
UNMETERED SCATTERED LOAD	kWh	16,772,000	-\$ 5,843	- 0.0003
STANDBY POWER GENERAL SERVICE 50	kW	-	-	-
STANDBY POWER GENERAL SERVICE 1,	kW	4,800	\$ -	-
STANDBY POWER GENERAL SERVICE LA	kWh	-	-	-
SENTINEL LIGHTING	kW	216	-\$ 17	- 0.0774
STREET LIGHTING	kW	123,144	-\$ 15,285	- 0.1241
MICROFIT AND MICRO-NET METERING		-	-	-
FIT		-	-	-
HCI, RESOP, OTHER ENERGY RESOURC	E	-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Tatal			¢ 0.047.004	

\$/kWh \$/kWh \$/kW \$/kW \$/kWh \$/kW \$/kWh \$/kWh \$/kW

Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses ATT-OEB-Q5-2 Staff Proposal ORIGINAL Page 1 of 35



#### 2019 Deferral/Variance Account Workform

Utility Name	Hydro Ottawa Limited				
Service Territory					
Assigned EB Number	EB-2018-0044				
Name of Contact and Title	April Barrie; Manager, Rates & Revenue				
Phone Number	613-738-5499 ext. 2106				
Email Address	RegulatoryAffairs@HydroOttawa.com				
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.					

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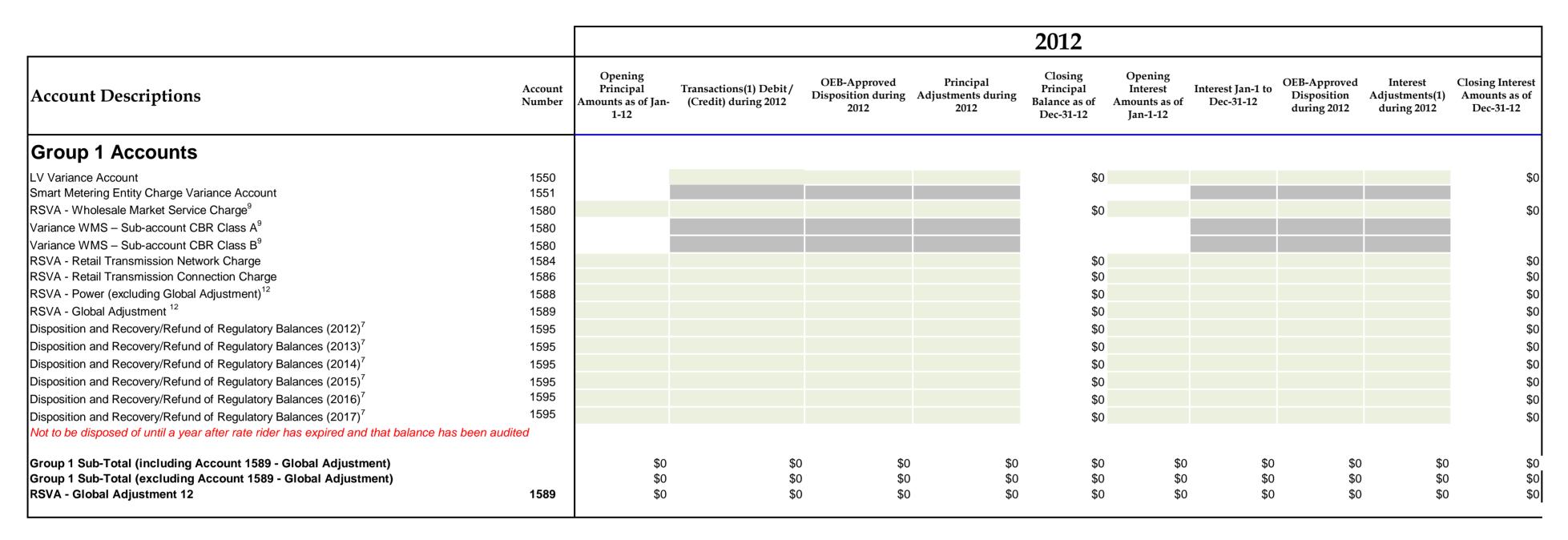


#### **Instructions**

	Tab Dataila	04	In street to a s
Tab	Tab Details	Step	Instructions Complete the DVA continuity cohedule
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2a	Complete the DVA continuity schedule.  For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the closing 2015 balances in the Adjustments column under 2015.  For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year.  If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2015 balances in the 2017 rate application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell BS13.  If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly.  If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.  If the checkbox is checked off, another checkbox will pop up to the right of the previous checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox.  If the checkbox is not checked off, then tab 6.2 will be
3. Appendix A	This tab shows the year end balance variances between the continuity schedule	3	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2a. Information in these columns are populated based on data from tab 6
5 - Allocating Def- Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 6 to 6.2a have been completed.
		6	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the GA balance accumulated.  Under #1, enter the year for which the Account 1589 GA balance was last disposed.

6 - Class A Data Consumption	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	<ul><li>7</li><li>8</li><li>9</li></ul>	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated.  If yos, #2b and tab 6.1a. will be generated. Proceed to #2b.  Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated.  If no, proceed to #3a in step 8.  If yes, tab 6.2a. will be generated. Proceed to #3a in step 8.  Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. The data in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.  Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10	This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period when the GA balance accumulated.  In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).  The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.
6.2 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	11	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.  The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
6.2a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).	12	This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.  In B16 select the year when the balance in CBR Class B was last disposed.  In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for eiher partial or full year).  The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 be Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 who balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.



### Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate aplance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA ting from the vintage year. For any new accounts that have never been disposed, start inputting data from

						2013					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551					\$0	\$0				\$0
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment <sup>12</sup>	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance h	as been audited						·				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0		\$0		\$0		\$0		
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0		\$0			•	\$0		\$ \$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0

# Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2014					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-14	Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	\$0			\$38,071	\$38,071	\$0			\$344	\$344
Smart Metering Entity Charge Variance Account	1551	\$0			\$43,607	\$43,607	\$0			\$3,573	\$3,573
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$0			-\$6,182,143	-\$6,182,143	\$0			-\$287,978	-\$287,97
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	\$0			-\$1,524,161	-\$1,524,161	\$0			-\$28,857	-\$28,85
RSVA - Retail Transmission Connection Charge	1586	\$0			-\$1,696,632	-\$1,696,632	\$0			-\$61,703	-\$61,703
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$0			-\$4,550,928	-\$4,550,928	\$0			-\$82,014	-\$82,014
RSVA - Global Adjustment <sup>12</sup>	1589	\$0			\$12,168,610	\$12,168,610	\$0			\$7,678	\$7,67
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$6
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,43
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Not to be disposed of until a year after rate rider has expired and that balance h	as been audited					,	**				·
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$631,762	·	-\$1,703,576	-\$2,335,338	\$0		\$0		-\$580,39
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$631,762	\$0	-\$13,872,186	-\$14,503,948	\$0	-\$131,435	\$0		-\$588,07
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$12,168,610	\$12,168,610	\$0	\$0	\$0	\$7,678	\$7,678

### Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2015					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$38,071	\$182,301			\$220,372	\$344	\$1,741			\$2,085
Smart Metering Entity Charge Variance Account	1551	\$43,607	-\$193,675			-\$150,068	\$3,573	-\$262			\$3,31°
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$6,182,143	-\$15,345,233			-\$21,527,376	-\$287,978	-\$117,550			-\$405,528
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580		\$90,421			\$90,421	\$0	\$318			\$318
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580		\$1,790,495			\$1,790,495	\$0	\$5,866			\$5,866
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	-\$66,469			-\$1,590,630	-\$28,857	-\$17,006			-\$45,863
RSVA - Retail Transmission Connection Charge	1586	-\$1,696,632	\$162,829			-\$1,533,803	-\$61,703	-\$15,981			-\$77,684
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$4,550,928	-\$1,799,204			-\$6,350,132	-\$82,014	-\$45,929			-\$127,943
RSVA - Global Adjustment 12	1589	\$12,168,610	-\$6,949,342			\$5,219,268	\$7,678	\$91,674			\$99,35
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	-\$631,762	\$111,120			-\$520,642	-\$131,435	-\$6,517			-\$137,95
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0				\$0	\$0				\$
Not to be disposed of until a year after rate rider has expired and that balance has	as been audited					**	70				·
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,335,338	-\$22,016,757	\$0	\$0	-\$24,352,095	-\$580,392	-\$103,646	\$0	\$0	-\$684,03
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$14,503,948	-\$15,067,415	\$0	\$0	-\$29,571,363	-\$588,070	-\$195,320	\$0	\$0	-\$783,39
RSVA - Global Adjustment 12	1589	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2016					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts											
LV Variance Account	1550	\$220,372	-\$302,419	\$38,071		-\$120,118	\$2,085	\$771	\$798		\$2,058
Smart Metering Entity Charge Variance Account	1551	-\$150,068	-\$96,084	\$43,607		-\$289,759	\$3,311	-\$2,632	\$4,093		-\$3,414
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$21,527,376	-\$7,002,178	-\$6,182,143		-\$22,347,411	-\$405,528	-\$210,453	-\$361,700		-\$254,281
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	\$90,421	-\$90,421			\$0	\$318	-\$318			\$0
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	\$1,790,495	-\$351,426			\$1,439,069	\$5,866	\$16,367			\$22,233
RSVA - Retail Transmission Network Charge	1584	-\$1,590,630	\$9,935	-\$1,524,161		-\$56,534	-\$45,863	-\$1,691	-\$47,032		-\$522
RSVA - Retail Transmission Connection Charge	1586	-\$1,533,803	-\$2,572,072	-\$1,696,632		-\$2,409,243	-\$77,684	-\$10,784	-\$81,936		-\$6,532
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$6,350,132	\$2,796,072	-\$4,550,928	-\$1,462,534	-\$465,666	-\$127,943	\$5,655	-\$136,284		\$13,996
RSVA - Global Adjustment 12	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789		-\$119,057
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	-\$520,642	-\$77,471	-\$631,762		\$33,649	-\$137,952	\$636	-\$138,969		\$1,653
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015	\$9,584		-\$34,599
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0	, ,, , ,, ,,	, , , , , , , , , , , , , , , , , , , ,		\$0	\$0	, ,,,,	, , , , ,		\$0
Not to be disposed of until a year after rate rider has expired and that balance has bee	n audited					**	7.5				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$24,352,095	-\$6,343,234	\$2,614,345	-\$537,232	-\$33,846,907	-\$684,038	-\$293,083	-\$598,657	\$0	-\$378,464
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$29,571,363	-\$2,665,232	-\$9,554,265	-\$1,462,534	-\$24,144,865	-\$783,390	-\$227,463	-\$751,446	\$0	-\$259,407
RSVA - Global Adjustment 12	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789	\$0	-\$119,057

### Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2017								2018	
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) 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(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018
Group 1 Accounts															
LV Variance Account	1550	-\$120,118	-\$274,566	\$182,301		-\$576,985	\$2,058	-\$5,358	\$3,292		-\$6,592	-\$302,419	-\$4,560	-\$274,566	-\$2,032
Smart Metering Entity Charge Variance Account	1551	-\$289,759	-\$65,851	-\$193,675		-\$161,936	-\$3,414	-\$1,386	-\$2,912		-\$1,888	-\$96,084	-\$1,559	-\$65,851	-\$329
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$22,347,411	-\$7,272,642	-\$15,345,233		-\$14,274,820	-\$254,281	-\$122,967	-\$60,708		-\$316,540	-\$7,002,178	-\$270,597	-\$7,272,642	-\$45,943
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	\$0	-\$0			-\$0	\$0				\$0	\$0	\$0	-\$0	\$0
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	\$1,439,069	-\$81,039	\$1,790,495		-\$432,465	\$22,233	-\$4,872	\$25,562		-\$8,201	-\$351,426	-\$7,195	-\$81,039	-\$1,006
RSVA - Retail Transmission Network Charge	1584	-\$56,534	\$364,929	-\$66,469		\$374,864	-\$522	\$2,081	\$438		\$1,121	\$9,935	-\$850	\$364,929	\$1,971
RSVA - Retail Transmission Connection Charge	1586	-\$2,409,243	-\$2,496,268	\$162,829		-\$5,068,340	-\$6,532	-\$47,921	\$6,042		-\$60,495	-\$2,572,072	-\$40,867	-\$2,496,268	-\$19,628
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$465,666	-\$724,539	-\$1,799,204	\$478,255	\$1,087,253	\$13,996	\$22,034	-\$11,451		\$47,481	\$1,333,538	\$40,116	-\$246,284	\$7,365
RSVA - Global Adjustment <sup>12</sup>	1589	-\$9,702,042	\$3,226,497	-\$6,949,342	-\$681,729	-\$207,932	-\$119,057	\$15,928	-\$129,880		\$26,751	-\$2,752,700	-\$19,457	\$2,544,768	\$46,208
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$33,649	-\$12,680	\$111,120		-\$90,151	\$1,653	-\$930	\$2,239		-\$1,516			-\$90,151	-\$1,516
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$71,149	\$20,005			\$91,153	-\$34,599	\$172		\$4,983	-\$29,443			\$91,153	-\$29,443
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595	\$0	\$21,380,004	\$22,074,574		-\$694,570	\$0		\$169,820		-\$303,766			-\$694,570	-\$303,766
Not to be disposed of until a year after rate rider has expired and that balance ha	s been audited		. , , , , , , , , ,	. , . , ,		, ,	,	, , , , , , ,			, 111,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$33,846,907	\$14,063,849	-\$32,604	-\$203,474	-\$19,953,928	-\$378,464	-\$277,166	\$2,442			-\$11,733,406	-\$304,969	-\$8,220,522	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$24,144,865	\$10,837,352	\$6,916,738	\$478,255	-\$19,745,996	-\$259,407	-\$293,094	\$132,322	\$4,983		-\$8,980,706	-\$285,513	. , ,	-\$394,328
RSVA - Global Adjustment 12	1589	-\$9,702,042	\$3,226,497	-\$6,949,342	-\$681,729	-\$207,932	-\$119,057	\$15,928	-\$129,880	\$0	\$26,751	-\$2,752,700	-\$19,457	\$2,544,768	\$46,208

### Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate apadjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data frobalances.

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2017), check off the checkbox

If you had Class A customer(s) during this period, Tab 6 will be generated and applicants must complete the information pertaining to Class A customers.

If you had any customers classified as Class A at any point d period where the balance in 1580 sub-account CBR Class B (i.e. from the year the balance was last disposed to 2017), check off the

If you had Class A customer(s) during this period, Tab 6.2 wi Account 1580 sub-account CBR Class B will be disposed thr rider using information in Tab 6.2.

If you only had Class B customers during this period, the bala sub-account CBR Class B will be allocated and disposed with WMS

			Projected Intere	st on Dec-31-1	7 Balances		2.1.7 RRR	
Account Descriptions	Account Number		Projected Interest from January 1, 2019 to April 30, 2019 on Dec	Total Interest	Total Claim		As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 1 Accounts								
LV Variance Account	1550	-\$5,189		-\$7,221		-\$281,787.70	-\$583,578	-\$0
Smart Metering Entity Charge Variance Account	1551	-\$1,245		-\$1,574		-\$67,425.18	-\$163,823	\$0
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$137,453		-\$183,396		-\$7,456,037.66	-\$14,591,361	-\$1
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580			\$0		\$0.00	-\$1	-\$0
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	-\$1,532		-\$2,538		-\$83,576.96	-\$440,665	\$1
RSVA - Retail Transmission Network Charge	1584	\$6,897		\$8,868		\$373,797.02	\$375,984	-\$1
RSVA - Retail Transmission Connection Charge	1586	-\$47,179		-\$66,807		-\$2,563,075.09	-\$5,128,835	-\$0
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$4,655		\$2,710		-\$243,574.15	\$2,119,012	\$984,278
RSVA - Global Adjustment <sup>12</sup>	1589	\$48,096		\$94,304		\$2,639,071.39	-\$424,755	-\$243,574
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595			\$0	☐ Check to Dispose of Account	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595			\$0	☐ Check to Dispose of Account	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595			-\$1,516	✓ Check to Dispose of Account	-\$91,667.06	-\$91,667	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595			\$0	☐ Check to Dispose of Account	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595			-\$29,443	☐ Check to Dispose of Account	\$0.00	\$61,707	-\$4
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595			-\$303,766	☐ Check to Dispose of Account	\$0.00	-\$998,332	\$4
Not to be disposed of until a year after rate rider has expired and that balance has	been audited						·	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$142,259	\$0	-\$490,379		-\$7,774,275.40	-\$19,866,314	\$740,704
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$190,356	\$0	-\$584,683	-\$	\$10,413,346.79	-\$19,441,560	\$984,277
RSVA - Global Adjustment 12	1589	\$48,096	\$0	\$94,304		\$2,639,071.39	-\$424,755	-\$243,574
					Check to Dispose of Account			

### eferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 be Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 who balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

						2012					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	4500					Φ0					Φ.
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508					\$0 \$0					\$0 \$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508					\$0 \$0					\$(
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou						\$0					\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508 1508					\$0 \$0					\$( \$(
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508					\$0 \$0					\$(
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	. 500					Ψ					Ψ
Variance Account											
disposal of Fixed Assets Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco						\$0 \$0					\$0 \$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payl Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account						\$0 \$0					\$(
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account						\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR  Board-Approved CDM Variance Account	1548 1567					\$0 \$0					\$0 \$0
Extra-Ordinary Event Costs	1572					\$0 \$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax						φυ					Φί
Credits (ITCs)	1592					\$0					\$0
LRAM Variance Account <sup>11</sup>	1568					\$0					\$0
Total including Account 1568			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					φ.
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531 1532					\$0 \$0					\$0 \$0
Renewable Generation Connection Funding Adder Deferral Account	1532					\$0 \$0					\$(
Smart Grid Capital Deferral Account	1534					\$0					\$0 \$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup> Smart Meter OM&A Variance <sup>4</sup>	1555 1556					\$0 \$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1556 1557					<b>\$</b> 0					\$0
INTEREST COST DETERMAN ACCOUNT (INTO FINIBLEIS)	155/					1					1
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576					ΨΟ					
	-										

## eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate aplance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA ting from the vintage year. For any new accounts that have never been disposed, start inputting data from

	[					2013										2014		
A adoline I locavinelono	Account Number		Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan- 1-14	Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508	\$0 \$0			\$1,112,829	\$1,112,829 \$0	\$0 \$0			\$30,741	\$30,741 \$0	\$1,112,829 \$0	\$110,160			\$1,222,989 \$0	\$30,741 \$0	\$16,804
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0 \$0			-\$86	φ0 -\$86	\$0 \$0			\$1,385	\$1,385	-\$86				-\$86	\$1,385	-\$1
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0			\$3,109,795	+	\$0			<b>\$1,000</b>	\$0	\$3,109,795	\$1,321,800			\$4,431,595	\$0	Ψ.
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Variance Account																		
disposal of Fixed Assets Variance Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pays	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0 \$0			<b>#000 700</b>	\$0 \$000.700	\$0			-\$36.736	\$0 ************************************	\$0	¢44.004			-\$331.690	-\$36.736	¢4 522
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	\$0			-\$286,799	-\$286,799 ¢0	\$0 \$0			-\$30,730	-\$36,736	-\$286,799	-\$44,891			-φ331,090 Φ0	-\$36,736 \$0	-\$4,533
Retail Cost Variance Account - STR	1525	\$0 \$0			\$1,288,821	پې 1,288,821	\$0 \$0			\$68,243	\$68,243	\$1,288,821	\$408,439			\$1,697,260	\$68,243	\$21,737
Board-Approved CDM Variance Account	1567	\$0			ψ1,200,021	\$0	\$0 \$0			ψ00,240	\$0	\$0	φ+00,+00			\$0	\$0	Ψ21,707
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Group 2 Sub-Total		\$0	\$0	\$0	\$5,224,560	\$5,224,560	\$0	\$0	\$0	\$63,633	\$63,633	\$5,224,560	\$1,795,508	\$0	\$6	0 \$7,020,068	\$63,633	\$34,007
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592	, ,									•	<b>^</b>					•	
Credits (ITCs)		\$0			-\$544,683	-\$544,683	\$0				\$0	-\$544,683				-\$544,683	\$0	
LRAM Variance Account <sup>11</sup>	1568	\$0			-\$678,660	-\$678,660	\$0			-\$583	-\$583	-\$678,660				-\$678,660	-\$583	
Total including Account 1568		\$0	\$0	\$0	\$4,001,217	\$4,001,217	\$0	\$0	\$0	\$63,050	\$63,050	\$4,001,217	\$1,795,508	\$0	\$6	0 \$5,796,725	\$63,050	\$34,007
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				<u>۵</u>	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0			\$408,537	\$408,537				\$17,013	\$17,013	\$408,537				\$408,537	\$17,013	\$6,006
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0 \$0			ψ+00,007	<del>ψ-100,557</del> Ω <u>\$</u> .	ΨO Ω <b>%</b> .			ψ17,013	\$n.,013 \$n	φ <del>-</del> 00,557 \$0				ψ <del>-</del> 100,337	\$17,013	ψ0,000
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0			\$188,477	\$188,477	\$0			\$7,842	\$7,842	\$188,477				\$188,477	\$7,842	\$2,771
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0			-\$19,431,245	-\$19,431,245	\$0				\$0	-\$19,431,245	\$19,431,245			-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0	-\$2,986,888			-\$2,986,888	\$0	
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0			\$18,896,100	\$18,896,100	\$0			-\$509,395	-\$509,395	\$18,896,100	-\$18,386,705			\$509,395	-\$509,395	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	**			, 2,223,.00	,,	40			, , , , , ,	, ,	, -,3,· <b>-</b> 0	<i>↓,</i>			, ,	, ,	
FRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					l	Ω2				\$0		

## eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

Account Descriptions	Account Number	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$47,545
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			\$1,384
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508			\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508 1508			\$0 \$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1506			Φ0
Variance Account				
disposal of Fixed Assets Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payi	1508			\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508			\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accoun-	1508			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$0
Retail Cost Variance Account - Retail	1518			-\$41,269
Misc. Deferred Debits	1525			\$0
Retail Cost Variance Account - STR	1548			\$89,980
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572 1574			\$0 \$0
Deferred Rate Impact Amounts RSVA - One-time	1574			\$0 \$0
Other Deferred Credits	2425			\$0 \$0
Group 2 Sub-Total		\$0	\$0	\$97,640
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax				Φ0
Credits (ITCs)	1592			\$0
LRAM Variance Account <sup>11</sup>	1568			-\$583
	1000			4000
Total including Account 1568		\$0	\$0	\$97,057
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532			\$23,019
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$10,613
Smart Grid Funding Adder Deferral Account	1536			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0
Smart Meter OM&A Variance <sup>4</sup>	1556			-\$509,395
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			÷==3,000
		1		
IEDS CCAAD Transition DDSE Amounts Balance & Datum Community 5	1575			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup> Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1575 1576			

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

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## eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2015										2016		
	Account Number Ai	Opening Principal Tra mounts as of Jan- / (C 1-15	nsactions(1) Debit Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,222,989	\$140,945			\$1,363,934	\$47,545	\$27,505			\$75,050	\$1,363,934		\$1,363,934		-\$0	\$75,050	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0	-\$502,482	-\$502,482		\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	4500	<b>#</b> 0				Ф.	Φ.				Φ0	00				Φ0.	Φ0	
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508	\$0 - <b>\$</b> 86				\$0 - <b>\$8</b> 6					\$0 \$1,383	\$0 - <b>\$86</b>		-\$86		\$0 \$0	\$0 \$1,383	
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$4,431,595				\$4,431,595					\$1,363 \$0	\$4,431,595	\$147,000			\$147,000		
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0	\$50,731			\$50,731					\$334		Ψ117,000	ψ1,101,000		\$50,731	\$334	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	\$0				\$0					\$0	\$0	\$225,388	3		\$225,388		
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0					\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0					\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508	\$0				\$0					\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account																		
disposal of Fixed Assets Variance Account	1508	\$0				\$0	\$0				\$0	\$0	\$548,080	1		\$548,080	\$0	\$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0				\$0					\$0	\$0	ψο το,οου	,		\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pays	1508	\$0				\$0					\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0	\$0				\$0	\$0	\$522,056	3		\$522,056		
Retail Cost Variance Account - Retail	1518	-\$331,690	-\$39,487			-\$371,177					-\$45,403			-\$331,689		-\$39,488	-\$45,403	
Misc. Deferred Debits	1525	\$0	<b>#</b> 044.000			\$0					\$0	\$0		<b>04.007.050</b>		\$0	\$0	
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567	\$1,697,260 \$0	\$314,008			\$2,011,268 \$0					\$112,101	\$2,011,268 \$0		\$1,697,259		\$314,009 \$0	\$112,101 \$0	
Extra-Ordinary Event Costs	1572	ΦU Φ0				\$0 \$0	)				Φ0 \$0	\$0 \$0				Φ0 \$0	\$0 \$0	
Deferred Rate Impact Amounts	1574	\$0 \$0				\$0	* -				\$0 \$0	\$0				\$0 \$0	\$0 \$0	
RSVA - One-time	1582	\$0				\$0					\$0	\$0				\$0	\$0	
Other Deferred Credits	2425	\$0				\$0					\$0	\$0				\$0	\$0	
Group 2 Sub-Total		\$7,020,068	\$466,197	\$0	\$0	\$7,486,265	\$97,640	\$45,825	\$0	\$0	9 \$143,465	\$7,486,265	\$940,042	\$6,658,531	\$0	\$1,767,776	\$143,465	\$6,44
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	) \$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax		ΨΟ				Ψ	φο				ΨΟ	ΨΟ				ΨΟ	ΨΟ	
Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295	-\$544,683		-\$544,683		-\$0	-\$32,295	
LRAM Variance Account <sup>11</sup>	1568	-\$678,660	\$528,677			-\$149,983	-\$583	-\$8,084			-\$8,667	-\$149,983	\$933,405	-\$678,660	\$7,281	\$1,469,364	-\$8,667	\$(
Total including Account 1568		\$5,796,725	\$994,874	\$0	\$0	)        \$6,791,599	9 \$97,057	\$5,446	\$0	\$0	0 \$102,503	\$6,791,599	\$1,873,447	7 \$5,435,188	\$7,281	I \$3,237,140	\$102,503	\$6,44
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	) \$0				0.2	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1531	\$408,537				\$408,537					\$27,886			\$408,537		Φ0	پو \$27,886	
Renewable Generation Connection Funding Adder Deferral Account	1532	\$408,537				φ <del>4</del> 00,537 12	\$23,019 ) \$0				φ∠1,000 \$0	\$408,537		ψ400,337		- <del>Φ</del> Ο	\$27,886 \$0	
Smart Grid Capital Deferral Account	1534	\$0 \$0				\$0					\$0 \$0	\$0				\$0 \$0	\$0 \$0	
Smart Grid OM&A Deferral Account	1535	\$188,477				\$188,477		\$2,245			\$12,858	7 -		\$188,477		-\$0	\$12,858	
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0					\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	-\$0				-\$0	\$0				\$0	-\$0				-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	-\$2,986,888	-\$2,986,888			-\$5,973,776	\$0				\$0	-\$5,973,776		-\$5,973,776		\$0	\$0	
	1556	\$509,395				\$509,395					-\$509,395	\$509,395		\$509,394		\$1	-\$509,395	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0					\$0	\$0				\$0	\$0	
JEDO COAAD Too Was Done Assessed Dalama Dalama Comments	1575	\$0				\$0	)					\$0				\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component⁵	1070	φυ				Ψ.						7 -				4.0		

## eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$75,049		\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	, -,-		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$1,385		-\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508 1508			\$892 \$1,139
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$1,139 \$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508			\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account				
disposal of Fixed Assets Variance Account	1508			\$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pays	1508			\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508 1508			\$0 \$1.693
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance Retail Cost Variance Account - Retail	1508	-\$45,224		\$1,683 - <mark>\$613</mark>
Misc. Deferred Debits	1525	-ψ+5,22+		\$0
Retail Cost Variance Account - STR	1548	\$110,220		\$5,336
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time Other Deferred Credits	1582 2425			\$0 \$0
Group 2 Sub-Total		\$141,430	\$0	\$8,479
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	4=00			ΨΟ
Credits (ITCs)	1592	-\$38,516		\$6,221
LRAM Variance Account <sup>11</sup>	1568	-\$8,677		\$10
	1000	ψο,σττ		Ψισ
Total including Account 1568		\$94,237	\$0	\$14,710
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$27,890		-\$4
Renewable Generation Connection Funding Adder Deferral Account	1533 1534			\$0 \$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535	\$12,861		\$0 -\$3
Smart Grid Civida Deferral Account Smart Grid Funding Adder Deferral Account	1536	φ12,001		- <del>5</del> 3 \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0
Smart Meter OM&A Variance <sup>4</sup>	1556	-\$509,395		\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	<b>4000,000</b>		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575			
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576			

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

Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses ATT-OEB-Q5-2 Staff Proposal ORIGINAL Page 15 of 35

## eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

						2017								2018	
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) 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(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	31-17 Adjusted for
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	-\$0				-\$0					\$1			-\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0	)			\$0			\$0	50 \$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	4500					Φ0	Φ.				00			•	2
Variance - Ontario Clean Energy Benefit Act <sup>3</sup> Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508	\$0 \$0				\$0 \$0					\$0			\$0 \$0	
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$147,000	\$635,100	)		\$782,100	*				\$0			\$782,100	· ·
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$50,731	φοσο, . σο			\$50,731					\$1,501			\$50,731	- ,
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Accou	1508	\$225,388		\$225,388		-\$0			\$1,139		\$0			-\$0	<b>)</b> \$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0				\$0			\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0 \$0				\$0					\$0 \$0			\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508 1508	\$0 \$0				\$0 \$0					Φ0 02			\$0 \$0	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account	1000	ΨΟ				ΨΟ	Ψ	,			ΨΟ			Ψ	Ψ
disposal of Fixed Assets Variance Account	1508	\$548,080	\$350,661			\$898,741					\$8,309			\$898,741	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco		\$0	-\$1,384,801			-\$1,384,801	\$0				\$0			-\$1,384,801	·
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payl Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accour		\$0 \$0	\$13,424			\$13,424 \$0	\$0 \$0				\$0 \$0			\$13,424 \$0	4 \$0 0 \$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0 \$0	-\$273,105			-\$273,105	* -				\$0 \$0			-\$273,105	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$522,056	\$542,713			\$1,064,769					\$10,306			\$1,064,769	
Retail Cost Variance Account - Retail	1518	-\$39,488	· · ·			-\$39,488					-\$1,088			-\$39,488	
Misc. Deferred Debits	1525	\$0				\$0					\$0			\$0	
Retail Cost Variance Account - STR	1548	\$314,009				\$314,009					\$9,106			\$314,009	9 \$9,106
Board-Approved CDM Variance Account	1567 1572	\$0				\$0 \$0	\$0 \$0				\$0 \$0			\$0	) \$0 }
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572	\$0 \$0				\$0	¥ -				Φ0 \$0			\$0	) \$(
RSVA - One-time	1582	\$0				\$0		)			\$0			\$0	•
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			\$0	
Group 2 Sub-Total		\$1,767,776	-\$116,008	\$225,388	\$0	\$1,426,380	\$8,479	\$20,793	\$1,139	\$0	\$28,134	\$0	\$0	\$1,426,380	\$28,134
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0	)			\$0			\$0	o \$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592	43				40	Ψ.				43			•	Ψ.
Credits (ITCs)	1592	-\$0				-\$0	\$6,221			-\$6,221	\$0			-\$0	\$0
LRAM Variance Account <sup>11</sup>	1568	\$1,469,364	\$1,080,681			\$2,550,045	\$10	\$21,748			\$21,758			\$2,550,045	5 \$21,758
	1000	ψ1,400,004	Ψ1,000,001			Ψ2,000,040	Ψ	Ψ21,740			Ψ21,730			Ψ2,000,040	φ21,700
Total including Account 1568		\$3,237,140	\$964,673	\$225,388	\$0	\$3,976,425	\$14,710	\$42,542	\$1,139	-\$6,221	\$49,892	\$0	\$0	\$3,976,425	5 \$49,892
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0	)			\$0			\$0	) \$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	-\$0				-\$0					-\$4			-\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0			\$0	
Smart Grid Capital Deferral Account	1534 1535	\$0				\$0					\$0			\$0	
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536	- <b>\$0</b> \$0				- <b>\$</b> 0 <b>\$</b> 0					- <del>\$3</del> \$0			- <mark>\$0</mark>	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0					φ0 <b>\$</b> 0			\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	-\$0				-\$0					\$0			-\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	**				\$0			\$0	·
Smart Meter OM&A Variance <sup>4</sup>	1556	\$1				\$1	\$0				\$0			\$1	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0	• •				\$0			\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0								\$0	0
	1576	\$0				\$0								\$0	_

## eferral/Variance Account Workforr

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

			Projected Intere	est on Dec-31-1	7 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)		Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$1	\$0.3	8	-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0.0	0	\$(
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery							
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0	\$0.0	·	\$
Other Regulatory Assets - Sub-Account - Capital Charges	1508			-\$2 ***	Check to Dispose of Account		\$
Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508 1508			\$0 \$1,501			
Other Regulatory Assets - Sub-Account - East Energy Cost Deler Cost  Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account				\$1,301	☐ Check to Dispose of Account ☐ Check to Dispose of Account    \$0.0		-\$(
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0	Check to Dispose of Account  Check to Dispose of Account  \$0.0	·	\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0	Check to Dispose of Account \$0.0		\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer				\$0	☐ Check to Dispose of Account \$0.0		\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0	☐ Check to Dispose of Account \$0.0	0	\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account					☐ Check to Dispose of Account		
disposal of Fixed Assets Variance Account	1508			\$8,309	\$0.0	\$907,049	\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account				\$0			1
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pay				\$0	and the Dispose of Account		
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account				\$0	☐ Check to Dispose of Account \$0.0	0	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account				\$0	☐ Check to Dispose of Account \$0.0		
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		<b>*</b> 40.404	\$10,306	- chican to Dispose of Floresant		1
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525		\$40,101	\$39,013		. ,	
Retail Cost Variance Account - STR	1548		-\$319,344	-\$310,238	<del></del>		
Board-Approved CDM Variance Account	1567		-\$319,544	\$0 \$0	\$0.0		\$0
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	☐ Check to Dispose of Account \$0.0	0	\$0
Group 2 Sub-Total		\$0	-\$279,243	-\$251,109	\$3,297.2	5 \$1,454,515	\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0.0	0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax	1592						
Credits (ITCs)	.002			\$0	<b>-\$0.</b> 0	\$0	\$0
LRAM Variance Account <sup>11</sup>	1568		-\$1,478,050	-\$1,456,292	\$1,093,752.5	\$2,571,801	-\$1
Total including Account 1568		\$0	-\$1,757,293	-\$1,707,401	\$1,097,049.7	3 \$4,026,316	-\$0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0	\$0.0	0	\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532			-\$4	-\$4.6		\$
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0.0		\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0.0		\$0
Smart Grid Funding Adder Deferral Account	1535 1536			- <b>\$3</b>	-\$2.8		\$3
Smart Grid Funding Adder Deferral Account  Smart Motor Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1536 1555			\$0 \$0	\$0.0 \$0.0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup> Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555 1555			\$0 \$0	\$0.0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0 \$0	-\$0.2 \$0.0		\$0
Smart Meter OM&A Variance <sup>4</sup>	1556			\$0 \$0	\$1.1		-\$
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$0 \$0			\$
inicio Cost Defendi Account (ivilo i ivieters)	1007			\$0	\$0.0		*
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575				☐ Check to Dispose of Account \$0.0	0	\$
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576				☐ Check to Dispose of Account \$0.0		\$
Land of the state							Ψ

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

		Account Number	Variance RRR vs. 2017 Balance (Principal + Interest)	Explanation
1	LV Variance Account	1550	\$ (0.31)	
2	Smart Metering Entity Charge Variance Account	1551	\$ 0.42	
3	RSVA - Wholesale Market Service Charge9	1580	\$ (0.95)	
3.1	Variance WMS – Sub-account CBR Class A9	1580	\$ (0.21)	
3.2	Variance WMS – Sub-account CBR Class B9	1580	\$ 0.66	
4	RSVA - Retail Transmission Network Charge	1584	\$ (0.62)	
5	RSVA - Retail Transmission Connection Charge	1586	\$ (0.49)	
6	RSVA - Power (excluding Global Adjustment)12	1588	\$ 984,278.09	Balance reflects true-ups completed in 2018
7	RSVA - Global Adjustment 12	1589	\$ (243,573.65)	Balance reflects true-ups completed in 2018
12	Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595	\$ (0.32)	
14	Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	\$ (3.54)	
15	Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595	\$ 4.42	
16	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (0.38)	
19	Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$ 1.82	
21	Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$ (0.32)	
22	Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$ (0.11)	
39	Retail Cost Variance Account - Retail	1518	\$ 0.97	
41	Retail Cost Variance Account - STR	1548	\$ (1.06)	
48	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs	1592	\$ 0.06	
49	LRAM Variance Account11	1568	\$ (1.11)	
51	Renewable Generation Connection OM&A Deferral Account8	1532	\$ 4.65	
54	Smart Grid OM&A Deferral Account	1535	\$ 2.87	
57	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$ 0.23	
59	Smart Meter OM&A Variance4	1556	\$ (1.14)	

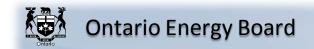
#### Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses ATT-OEB-Q5-2 Staff Proposal ORIGINAL

#### Energy Board

# 2019 Deferral/Variance Account Workform

oduced a variance on the continuity schedule are listed below. detailed explanation for each variance below.

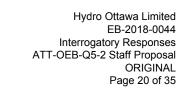
Account I locarintions	Account Number
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge9	1580
Variance WMS – Sub-account CBR Class A9	1580
Variance WMS – Sub-account CBR Class B9	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)12	1588
RSVA - Global Adjustment 12	1589
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595
Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Capital Charges	1508
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508
Retail Cost Variance Account - Retail	1518
Retail Cost Variance Account - STR	1548
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs	1592
LRAM Variance Account11	1568
Renewable Generation Connection OM&A Deferral Account8	1532
Smart Grid OM&A Deferral Account	1535
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555
Smart Meter OM&A Variance4	1556



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

			Д	1	Е	В		С		D=A-C	
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered <mark>kWh</mark> <sup>4</sup>	Total Metered kW <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4, 5</sup>	for Non-RPP	Distribution Revenue	Metered <mark>kWh</mark> for Wholesale Market Participants (WMP) <sup>4</sup>	Metered <mark>kW</mark> for Wholesale Market Participants (WMP) <sup>4</sup>	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW <u>less</u> WMP  consumption  (if applicable)
RESIDENTIAL	kWh	308,990	2,214,984,000		65,871,551		98,285,240	0	0	2,214,984,000	- 0
GENERAL SERVICE LESS THAN 50 KW	kWh	24,850	704,193,000		107,201,474		22,437,830	0	0	704,193,000	- 0
GENERAL SERVICE 50 TO 1,499 KW	kW	3,380	2,852,593,000	6,761,930	2,450,259,748	6,761,931	39,332,942	33,972,968	63,608	2,818,620,032	6,698,322
GENERAL SERVICE 1,500 TO 4,999 KW	kW	76	914,569,000	1,957,009	914,569,000	1,957,010	11,840,457	0	0	914,569,000	1,957,009
LARGE USE	kW	11	617,036,000	1,115,702	617,036,000	1,115,703	6,451,316	0	0	617,036,000	1,115,702
UNMETERED SCATTERED LOAD	kWh	3,621	16,772,000				599,609	0	0	16,772,000	- 0
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW									-	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		4,800			11,465			-	4,800
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-
SENTINEL LIGHTING	kW	43	48,000	216			4,820	0	0	48,000	216
STREET LIGHTING	kW	55,516	43,876,000	123,144	43,876,000	123,144	1,302,150	0	0	43,876,000	123,144
MICROFIT AND MICRO-NET METERING										-	-
FIT										-	-
HCI, RESOP, OTHER ENERGY RESOURCE										-	-
										-	-
										-	-
										-	-
										-	-
										-	-
										-	-
Total		396,489	7,364,071,000	9,962,801	4,198,813,773	9,957,788	\$ 180,265,829	33,972,968	63,608	7,330,098,032	9,899,193

<sup>&</sup>lt;sup>1</sup> Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



<sup>&</sup>lt;sup>2</sup> The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

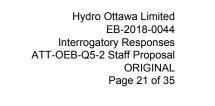
<sup>&</sup>lt;sup>3</sup> Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

<sup>&</sup>lt;sup>4</sup> Data inputted should equal that reported in RRR 2.1.5.4

<sup>&</sup>lt;sup>5</sup> 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.

		T	1							
	E	F =B-C-E (deduct E if								
	Total Material 2016	applicable)						<u> </u>		
Total Metered 2016  kWh for Class A  Customers that were  Class A for the entire  period the GA  balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	WMP, Class A and Transition Customers' Consumption	Proportion (2012) <sup>1</sup>	1595 Recovery Share Proportion (2013) <sup>1</sup>	1595 Recovery Share Proportion (2014) <sup>1</sup>	1595 Recovery Share Proportion (2015) <sup>1</sup>	1595 Recovery Share Proportion (2016) <sup>1</sup>	1595 Recovery Share Proportion (2017) <sup>1</sup>	1568 LRAM Variance Account Class Allocation <sup>3</sup> (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>2</sup>
-	-	65,871,551			0.30					
-	-	107,201,474			0.10					
-	227,428,028	2,188,858,752			0.39					
27,682,539	338,720,147	548,166,315			0.12					
377,107,097	228,207,748	11,721,155			0.08					
-	-	-			0.00					
_	-	-			-					
-	-	-			-					
-	-	-			-					
-	-	-			0.00					
-	-	43,876,000			0.01					
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
404,789,636	794,355,923	2,965,695,247	0%	0%	100%	0%	0%	0%	\$ -	

Balance as per Sheet 2 \$ 1,093,753 Variance -\$ 1,093,753





			<u> </u>			<u> </u>			-	STANDBY POWER
		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 USE	UNMETERED SCATTERED LOAD	GENERAL SERVICE 50 TO 1,499 KW
LV Variance Account	1550	(281,788)	kWh	(84,757)	(26,946)	(109,155)	(34,996)	(23,611)	(642)	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	(62,406)	(5,019)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	(2,253,040)	(716,292)	(2,867,047)	(930,282)	(627,637)	(17,060)	0
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	112,432	35,745	144,796	46,423	31,320	851	0
RSVA - Retail Transmission Connection Charge	1586	(2,563,075)	kWh	(770,928)	(245,095)	(992,849)	(318,317)	(214,760)	(5,838)	0
RSVA - Power (excluding Global Adjustment)	1588	(243,574)	kWh	(73,602)	(23,400)	(93,661)	(30,391)	(20,504)	(557)	0
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	51,444	83,722	1,709,456	428,107	9,154	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(91,667)	%	(27,572)	(8,766)	(35,509)	(11,384)	(7,681)	(209)	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2017)  Total of Group 1 Accounts (excluding 1589)	1595	(10,329,770)	%	(3,159,874)	(989,773)	0 (3,953,424)	0 (1,278,947)	(862,873)	(22.454)	0
Total of Group 1 Accounts (excluding 1569)		(10,329,770)		(3,139,674)	(989,773)	(3,953,424)	(1,278,947)	(002,073)	(23,454)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0	0	0	0	0	0	
Recovery Variance - Ontario Clean Energy Benefit Act	1508	U		U	· ·	U	U	U	0	J
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa		0	kWh	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
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V	1508	0	kWh kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508 1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variother Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def		0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deil Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(474)	kWh	(143)	(45)	(184)	(59)	(40)	(1)	0
Misc. Deferred Debits	1525	0	kWh	(143) 0	0	0	0	( <del>4</del> 0)	0	0
Retail Cost Variance Account - STR	1548	3,771	kWh	1,134	361	1,461	468	316	9	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		3,297		992	315	1,277	409	276	8	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0	kWh	0	0	0	0	0	0	0
(excludes sub-account and contra account)	1002		IXAAII	<u> </u>		, , ,	Ŭ			Ŭ
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)				<u> </u>		` '	· ·		· · ·	•
Total of Account 1592		(0)		(0)	(0)	(0)	(0)	(0)	(0)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753	Г	0	0	1 0	0	0	0	1 0
(Account 1568 - total amount allocated to		1,093,753		U	0	0	0	U	1 0	0
· ·	Variance	1,093,753	-							
· ·	- u: 10110 <del>0</del>	1,000,100	_							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	(1)	(0)	(2)	(1)	(0)	(0)	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class		` /						(5)		Ť Š
A Customers)	1580	(78,570)	kWh	(28,386)	(9,024)	(33,207)	(7,025)	(150)	(215)	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 at	nd 1595)	(2,630,158)	I	(833,232)	(250,082)	(992,716)	(318,274)	(214,732)	(5,837)	0
Total of Account 1580 and 1588 (not allocated to		(7,699,612)	+	(2,326,642)	(739,692)	(2,960,708)	(960,673)	(648,141)	(17,617)	0
Balance of Account 1589 Allocated to No.				51,444	83,722	1,709,456	428,107	9,154	0	0
		_,0.0,100		• 1, 1.17		-,. ••, •••		0,101	<u> </u>	
Group 2 Accounts (including 159	92, 1532)	3,293	<u> </u>	990	315	1,275	409	276	7	0
. , ,	<b>,</b>	•	. L		<u>.</u>				•	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
						<del></del>				<del></del>

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Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004



		Amounts from Sheet 2	Allocator	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
LV Variance Account	1550	(281,788)	kWh	0	0	(2)	(1,679)	0	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	0	0	(49)	(44,630)	0	0
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	0	0	2	2,227	0	0
RSVA - Retail Transmission Connection Charge	1586	(2,563,075)	kWh	0	0	(17)	(15,271)	0	0
RSVA - Power (excluding Global Adjustment)	1588	(243,574)	kWh	0	0	(2)	(1,458)	0	0
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	0	0	0	34,266	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0 (5.40)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595 1595	(91,667)	%	0	0	(1)	(546)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)  Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	% %	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)	1090	(10,329,770)	/0	0	0	(67)	(61,357)	0	0
Total of Group 1 Accounts (excluding 1909)		(10,329,770)		0	U	(01)	(01,337)		0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508	Ů		Ŭ		, , ,		, ,	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferr Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508 1508	0	kWh kWh	0	0	0	0	0	<u>U</u>
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account  Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Belefial Account  Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def		0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(474)	kWh	0	0	(0)	(3)	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	3,771	kWh	0	0	0	22	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		3,297		0	0	0	20	0	U
Dillia and Tay Variance for 2006 and Subacquent Vacra		I		T		T		<del></del>	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -								+	
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	kWh	0	0	(0)	(0)	0	0
Total of Account 1592		(0)		0	0	(0)	(0)	0	0
		(*)		,	•	(0)	(*)	· · · · · · · · · · · · · · · · · · ·	
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0	0
(Account 1568 - total amount allocated to		0		. <u> </u>	<u> </u>		·	· ·	
,	/ariance	1,093,753							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	(0)	(0)	0 1	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class		\ /		i i	<u> </u>	` ′	\ /	<u> </u>	
A Customers)	1580	(78,570)	kWh	0	0	(1)	(562)	0	0
Total of Crayer 4 Associate (4550, 4554, 4504, 4500 a	nd 1505\	(2.020.450)	Γ		^	(47)	(45.000)		
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a		(2,630,158)		0	0	(17)	(15,269)	0	0
Total of Account 1580 and 1588 (not allocated to No		_ ` ' ' '		0	0	(50)	(46,088)	0	0
Dalance of Account 1589 Allocated to No	I I-VV IVIPS	2,316,150	1	<u> </u>	U	Į U	34,266	l U	U
Group 2 Accounts (including 159	92, 1532)	3,293		0	0	0	20	0	0
		·						<u> </u>	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0

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Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004



		Amounts from		HCI, RESOP, OTHER						
		Sheet 2	Allocator	ENERGY RESOURCE						
LV Variance Account	1550	(281,788)	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	373,797 (2,563,075)	kWh kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588	(2,363,073)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(91,667)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)  Disposition and Recovery/Refund of Regulatory Balances (2016)	1595 1595	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
Total of Group 1 Accounts (excluding 1589)	1000	(10,329,770)	70	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	<u> </u>	kWh	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
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508	Ů		U	Ŭ.	U	Ŭ			U
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508 1508	0	kWh kWh	0	0	0	0	<u> </u>	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Revenues Deferi	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	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
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Volther Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508 1508	0	kWh kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var		0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def		0	kWh	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
Retail Cost Variance Account - Retail	1518	(474)	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR  Board-Approved CDM Variance Account	1548 1567	3,771 0	kWh kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0 0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		3,297		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years	Γ	Π				1				
(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	4500	(0)	kWh	0	0	0	0	0	^	_
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	KVVII	<u> </u>	0	ŭ	,		0	U
Total of Account 1592		(0)		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to		0		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	•	·	<u> </u>	<u> </u>	<u> </u>
'	Variance	1,093,753	]							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class		(5)		<u> </u>	<u> </u>	U	, J	U	<u> </u>	U
A Customers)	1580	(78,570)	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a	nd 1595)	(2,630,158)	1	0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to		(7,699,612)		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to No		2,316,150		0	0	0	0	0	0	0
Group 2 Accounts (including 159	92, 1532)	3,293		0	0	0	0	0	0	0
UEDO COMADITA ANT BROSE A COMADITA DE LA COMADITA DEL COMADITA DEL COMADITA DE LA COMADITA DE LA COMADITA DEL		_	1100							
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component Accounting Changes Under CGAAP Balance + Return Component	1575 1576		kWh kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576	13/6	0	KVVII	0	0	0	0	0	0	0
Total Bulling Allocated to each class for Accounts 1979 and 1970		U		J	J	J	J	J	U	J

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Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004

1	Please enter the Year the Account 1589 GA Balance was Last Disposed.	2016	(e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, enter 2016.)
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 year after the balance was last disposed to 2017)?		(e.g. If you received approval to dispose the GA account balance as at December 31, 2016, the period the GA accumulated would be 2017.)
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 year after the balance was last disposed to 2017).		(e.g. If the CBR Class B balance was last disposed as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Customer	Rate Class		2017 January to June	July to December
Customer 1	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	2,442,923 5,338 B	2,762,46 5,41 A
Customer 2	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	2,073,335 4,904	2,082,00 4,34
Customer 3	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	2,661,600 5,844	A 2,736,45 6,11
Customer 4	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 2,200,854 5,041	A 2,310,86 5,58
Customer 5	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 2,293,607	A 2,673,74
Customer 6	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B	4,038 B 2,318,214	4,56 A 2,268,65
		kW Class A/B	4,650 B	4,71 A
Customer 7	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	677,016 2,830 B	660,51 2,78 A
Customer 8	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	1,948,841 3,722 B	2,139,85
Customer 9	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	1,867,820 4,374	A 1,900,74 4,50
Customer 10	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 1,175,427 3,167	A 1,182,03 3,17
Customer 11	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 3,917,370	A 4,107,43
Customer 12	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh	6,916 B 3,491,598	7,0° A 3,674,69
		kW Class A/B	7,276 B	7,42 A
Customer 13	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	4,825,194 9,321 B	4,800,34 9,4 A
Customer 14	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	2,438,857 6,052 B	2,271,70 5,71 A
Customer 15	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	2,266,513 6,291	2,209,50 6,00
Customer 16	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 3,645,790 6,456	A 3,946,1 6,79
Customer 17	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 3,806,816	A 3,726,0
Customer 18	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh	6,581 B 4,814,718	6,40 A 5,149,00
		kW Class A/B	7,560 B	7,58 A
Customer 19	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	4,404,831 8,286 B	4,235,2 8,2 A
Customer 20	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	2,769,372 6,270	2,646,7 5,4
Customer 21	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	B 2,750,164 6,954	A 2,480,6 5,9
Customer 22	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 4,010,368 6,611	A 4,154,0 6,8
Customer 23	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 2,435,164	A 2,650,3
Customer 24	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh	5,810 B 3,741,903	6,2 A 3,731,8
Customer 25		kW Class A/B	8,473 B	8,6 A
	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B	3,443,090 6,736 B	3,420,4 8,2 A
Customer 26	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	4,153,461 6,937 B	4,111,2 6,79 A
Customer 27	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	1,345,061 7,729	1,739,1 10,0
Customer 28	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	3,764,336 6,307	A 3,664,6
Customer 29	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 3,242,452	A 3,322,7
Customer 30	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh	6,097 B 4,444,517	6,0 A 4,814,9
Customer 31	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B	7,686 B	8,3 A
	GENERAL SERVICE SU TO 1,499 KW	kW Class A/B	3,079,567 7,226 B	3,284,7 7,3 A
Customer 32	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	591,473 3,530 B	1,066,9 6,9 A
Customer 33	GENERAL SERVICE 50 TO 1,499 KW	kWh kW	3,620,629 7,532	3,784,9 7,5
Customer 34	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh kW	B 3,705,427 6,465	A 3,619,4 6,4
Customer 35	GENERAL SERVICE 50 TO 1,499 KW	Class A/B kWh	B 3,387,565	A 3,688,4
Customer 36	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B kWh	6,943 B 1,322,737	7,4 A 1,630,0
Customer 37	GENERAL SERVICE 50 TO 1,499 KW	kW Class A/B	7,548 B 3,426,312	11,0 A 3,674,4
		kW Class A/B	7,326 B	7,8 A
Customer 38	GENERAL SERVICE 50 TO 1,499 KW	kWh kW Class A/B	3,028,169 6,946 B	3,571,4 9,8 A
Customer 39	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	3,852,586 12,105	3,642,0 12,3
Customer 40	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	B 10,982,997 21,102	A 10,835,7 21,8
Customer 41	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	5,467,513	A 5,219,1
Customer 42	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	19,592 B 3,449,368	16,6 A 3,256,4
Customer 43	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B	8,514 B 3,121,264	8,5 A 3,391,2
		kW Class A/B	9,504 B	9,8 A
Customer 44	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	7,759,977 14,271 B	7,609,8 13,4 A
Customer 45	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	9,820,399 17,729	8,640,7 17,5
Customer 46	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	B 10,520,738 19,411	A 13,385,0 23,8
Customer 47	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	B 20,940,054 38,389	A 4,327,6 7,3
Customer 48	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	B 8,495,721	A 8,008,8
Customer 49	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh	17,920 B 5,774,870	18,0 A 5,663,0
		kW Class A/B	13,678 B	13,7 A
Customer 50	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	6,168,175 15,210 B	7,715,2 17,4 A
Customer 51	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	6,335,073 12,165 B	6,659,3 12,5
Customer 52	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	4,868,112 10,781	A 3,841,3 9,5
Customer 53	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	B 4,736,368 9,427	A 4,727,6 9,2
Customer 54	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	B 18,392,618	A 3,779,2
Customer 55	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B kWh	29,467 B 4,426,060	6,0 A 4,486,4
		kW Class A/B	9,332 B	9,4 A
Customer 56	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	9,033,301 17,274 B	10,275,9 18,5 A
Customer 57	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	7,921,182 12,004 B	8,245,1 12,1 A
Customer 58	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW	4,515,396 11,974	4,348,9 11,6
Customer 59	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh kW	B 3,989,457	A 3,587,6
Customer 60	GENERAL SERVICE 1,500 TO 4,999 KW	Class A/B kWh	8,961 B 9,594,667	7,9 A 9,702,0
Customer 61		kW Class A/B	17,811 B	18,1 A
	GENERAL SERVICE 1,500 TO 4,999 KW	kW Class A/B	5,156,085 12,549 B	5,533,0 13,9 A
Customer 62	GENERAL SERVICE 1,500 TO 4,999 KW	kWh kW Class A/B	6,760,038 20,302 B	9,756,5 21,0 A
Customer 63	LARGE USE	kWh kW	16,654,356 72,789	17,450,3 74,6
Customer 64	LARGE USE	Class A/B kWh kW	B 19,352,318 32,366	A 17,047,1 32,5
Customer 65	LARGE USE	Class A/B kWh	B 35,968,774	A 36,225,9
Sustomer 66	LARGE USE	kW Class A/B kWh	31,063 B 40,758,393	29,2 A 44,750,5
-		kW	75,174	80,6

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2015 - kwh 2015 - kw 2015 - kwh 2015 - kwh 2015 - kw 2015 - kwh 2015 - kwh 2015 - kw 2015 - kwh

2015 - kw

2015 - kwh 2015 - kw

2015 - kwh 2015 - kw

2015 - kwh 2015 - kw

2015 - kwh

2015 - kw



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 calculates specific amounts for each transition customer. 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 with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2016

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	3,320,883,387	3,320,883,387
All Class B Consumption (i.e. full year or partial year) for Transition Customers	В	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	12.24%	

#### Allocation of Total GA Balance \$

Total GA Balance	D	\$ 2,639,071
Transition Customers Portion of GA Balance	E=C*D	\$ 322,921
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ 2,316,150

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers				
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017		Customer Specific GA Allocation During the Period They Were a Class B customer
Customer 1	2,442,923	2,442,923	0.60%	\$ 1,941
Customer 2	2,073,335	2,073,335	0.51%	\$ 1,648
Customer 3	2,661,600	2,661,600	0.66%	\$ 2,115
Customer 4	2,200,854	2,200,854	0.54%	\$ 1,749
Customer 5	2,293,607	2,293,607	0.56%	\$ 1,823
Customer 6	2,318,214	2,318,214	0.57%	\$ 1,842
Customer 7	677,016	677,016	0.17%	\$ 538
Customer 8	1,948,841	1,948,841	0.48%	\$ 1,549
Customer 9	1,867,820	1,867,820	0.46%	\$ 1,484
Customer 10	1,175,427	1,175,427	0.29%	\$ 934
Customer 11	3,917,370	3,917,370	0.96%	\$ 3,113
Customer 12	3,491,598	3,491,598	0.86%	\$ 2,775
Customer 13	4,825,194	4,825,194	1.19%	\$ 3,835
Customer 14	2,438,857	2,438,857	0.60%	\$ 1,938
Customer 15	2,266,513	2,266,513	0.56%	\$ 1,801
Customer 16	3,645,790	3,645,790	0.90%	\$ 2,897
Customer 17	3,806,816	3,806,816	0.94%	\$ 3,025
Customer 18	4,814,718	4,814,718	1.18%	\$ 3,826
Customer 19	4,404,831	4,404,831	1.08%	\$ 3,500
Customer 20	2,769,372	2,769,372	0.68%	\$ 2,201
Customer 21	2,750,164	2,750,164	0.68%	\$ 2,186
Customer 22	4,010,368	4,010,368	0.99%	\$ 3,187
Customer 23	2,435,164	2,435,164	0.60%	\$ 1,935
Customer 24	3,741,903	3,741,903	0.92%	\$ 2,974
Customer 25	3,443,090	3,443,090	0.85%	\$ 2,736
Customer 26	4,153,461	4,153,461	1.02%	\$ 3,301
Customer 27	1,345,061	1,345,061	0.33%	\$ 1,069
Customer 28	3,764,336	3,764,336	0.93%	\$ 2,991
Customer 29	3,242,452	3,242,452	0.80%	\$ 2,577
Customer 30	4,444,517	4,444,517	1.09%	\$ 3,532
Customer 31	3,079,567	3,079,567	0.76%	\$ 2,447
Customer 32	591,473	<del> </del>	0.15%	
Customer 33	3,620,629	3,620,629	0.89%	
Customer 34	3,705,427	3,705,427	0.91%	
Customer 35	3,387,565	3,387,565	0.83%	
Customer 36	1,322,737	1,322,737	0.33%	\$ 1,051

TOTAL	406,348,952	406,348,952	100.00%	\$ 322,921
Customer 66	40,758,393	40,758,393	10.03%	\$ 32,390
Customer 65	35,968,774			\$ 28,584
Customer 64	19,352,318	19,352,318	4.76%	\$ 15,379
Customer 63	16,654,356	16,654,356	4.10%	\$ 13,235
Customer 62	6,760,038	6,760,038	1.66%	\$ 5,372
Customer 61	5,156,085	5,156,085	1.27%	\$ 4,097
Customer 60	9,594,667	9,594,667	2.36%	\$ 7,625
Customer 59	3,989,457	3,989,457	0.98%	\$ 3,170
Customer 58	4,515,396	4,515,396	1.11%	\$ 3,588
Customer 57	7,921,182	7,921,182	1.95%	\$ 6,295
Customer 56	9,033,301	9,033,301	2.22%	\$ 7,179
Customer 55	4,426,060	4,426,060	1.09%	\$ 3,517
Customer 54	18,392,618	18,392,618	4.53%	\$ 14,616
Customer 53	4,736,368			\$ 3,764
Customer 52	4,868,112	4,868,112	1.20%	\$ 3,869
Customer 51	6,335,073		1.56%	\$ 5,034
Customer 50	6,168,175	-	1.52%	\$ 4,902
Customer 49	5,774,870	-	1.42%	
Customer 48	8,495,721			\$ 6,751
Customer 47	20,940,054		5.15%	
Customer 46	10,520,738			\$ 8,361
Customer 45	9,820,399		2.42%	
Customer 44	7,759,977		1.91%	· · · · · · · · · · · · · · · · · · ·
Customer 43	3,121,264	-	0.77%	
Customer 42	3,449,368	-		\$ 2,741
Customer 41	5,467,513	-	1.35%	
Customer 40	10,982,997			\$ 8,728
Customer 39	3,852,586		0.95%	· · · · · · · · · · · · · · · · · · ·
Customer 38	3,028,169			\$ 2,406
Customer 37	3,426,312	3,426,312	0.84%	\$ 2,723

## Monthly Equal Payments

\$ 162 \$ 137 \$ 176 \$ 146 \$ 152 \$ 154 \$ 154 \$ 154 \$ 159 \$ 124 \$ 78 \$ 259 \$ 231 \$ 320 \$ 162 \$ 162 \$ 150 \$ 241 \$ 252 \$ 319 \$ 292 \$ 183 \$ 295 \$	Payme	
\$ 39 \$ 240 \$ 245 \$ 224	\$	162
\$ 39 \$ 240 \$ 245 \$ 224	\$	137
\$ 39 \$ 240 \$ 245 \$ 224	\$	176
\$ 39 \$ 240 \$ 245 \$ 224	\$	146
\$ 39 \$ 240 \$ 245 \$ 224	\$	152
\$ 39 \$ 240 \$ 245 \$ 224	\$	154
\$ 39 \$ 240 \$ 245 \$ 224	\$	45
\$ 39 \$ 240 \$ 245 \$ 224	\$	129
\$ 39 \$ 240 \$ 245 \$ 224	\$	124
\$ 39 \$ 240 \$ 245 \$ 224	\$	78
\$ 39 \$ 240 \$ 245 \$ 224	\$	259
\$ 39 \$ 240 \$ 245 \$ 224	\$	231
\$ 39 \$ 240 \$ 245 \$ 224	\$	320
\$ 39 \$ 240 \$ 245 \$ 224	\$	162
\$ 39 \$ 240 \$ 245 \$ 224	\$	150
\$ 39 \$ 240 \$ 245 \$ 224	\$	241
\$ 39 \$ 240 \$ 245 \$ 224	\$	252
\$ 39 \$ 240 \$ 245 \$ 224	\$	319
\$ 39 \$ 240 \$ 245 \$ 224	\$	292
\$ 39 \$ 240 \$ 245 \$ 224	\$	183
\$ 39 \$ 240 \$ 245 \$ 224	\$	182
\$ 39 \$ 240 \$ 245 \$ 224	\$	266
\$ 39 \$ 240 \$ 245 \$ 224	\$	161
\$ 39 \$ 240 \$ 245 \$ 224	\$	248
\$ 39 \$ 240 \$ 245 \$ 224	\$	228
\$ 39 \$ 240 \$ 245 \$ 224	\$	275
\$ 39 \$ 240 \$ 245 \$ 224	\$	89
\$ 39 \$ 240 \$ 245 \$ 224	\$	249
\$ 39 \$ 240 \$ 245 \$ 224	\$	215
\$ 39 \$ 240 \$ 245 \$ 224	\$	294
\$ 240 \$ 245 \$ 224	\$	204
\$ 245 \$ 224	\$	39
\$ 224	\$	240
•	\$	245
\$ 88	\$	224
	\$	88

\$	227
\$	201
\$	255
\$	727
\$	362 228
\$ \$ \$	228
\$	207
\$ \$ \$ \$ \$ \$ \$	207 514 650
\$	650
\$	697
\$	1,387
\$	563
\$	382
\$	408
\$	408 420
\$	322
\$	314
\$	1,218
\$	293
\$	598
\$	525
\$	299
\$	264
\$	635
\$ \$ \$ \$ \$	341
\$	448
\$	1,103
\$	1,103 1,282
\$	2,382
\$ \$ \$ \$	2,699
\$	26,910



## 2019 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 transition customer. 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 with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Please enter the Year the Account 1580 CBR Class B was Last Disposed.

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation			
(Total Consumption Less WMP Consumption and Consumption for Class A who were Class A for the full year)	А	6,782,455,290	6,782,455,290
All Class B Consumption (i.e. full year or partial year) for Transition Customers	В	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	5.99%	6,376,106,338

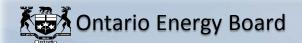
Total CBR Class B Balance	D	-\$	83,577
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	5,007
CBR Class B Balance to be disposed to Current Class B Customers			
through Rate Rider	F=D-E	-\$	78,570

Allocation of CBR Class B Balances to Transition Customers
# of Class A/B Transition Customers

Allocation of Total CBR Class B Balance \$

# of Class A/B Transition Customers		66	1			
			Metered Class B Consumption			
		Total Metered Class B	(kWh) for Transition		Customer Specific CBR	
		Consumption (kWh) for Transition	Customers During the Period		Class B Allocation During	
		Customers During the Period They	They were Class B Customers		•	Monthly Equal
Customer		were Class B Customers	in 2017	1	Class B Customer	Payments
		2 442 022				_
Customer 1		2,442,923	2,442,923	0.60%		_
Customer 2		2,073,335	2,073,335	0.51%		
Customer 3		2,661,600	2,661,600	0.66%		
Customer 4		2,200,854	2,200,854	0.54%		_
Customer 5		2,293,607	2,293,607	0.56%	\$ 28	-\$ 2
Customer 6		2,318,214	2,318,214	0.57%	\$ 29	-\$ 2
Customer 7		677,016	677,016	0.17%	\$ 8	-\$ 1
Customer 8		1,948,841	1,948,841	0.48%	\$ 24	-\$ 2
Customer 9		1,867,820	1,867,820	0.46%	\$ 23	-\$ 2
Customer 10		1,175,427	1,175,427	0.29%		
Customer 11		3,917,370	3,917,370	0.96%		
Customer 12		3,491,598	3,491,598	0.86%		
Customer 13		4,825,194	4,825,194	1.19%		
Customer 14		2,438,857	2,438,857	0.60%		-\$ 3
Customer 15		2,266,513	2,266,513	0.56%		-\$ 2
Customer 16		3,645,790	3,645,790	0.90%	\$ 45	-\$ 4
Customer 17		3,806,816	3,806,816	0.94%	\$ 47	-\$ 4
Customer 18		4,814,718	4,814,718	1.18%	\$ 59	-\$ 5
Customer 19		4,404,831	4,404,831	1.08%		-\$ 5
Customer 20		2,769,372	2,769,372	0.68%		-\$ 3
Customer 21		2,750,164	2,750,164	0.68%		-\$ 3
	<del> </del>					
Customer 22		4,010,368	4,010,368	0.99%		
Customer 23		2,435,164	2,435,164	0.60%		
Customer 24		3,741,903	3,741,903	0.92%	\$ 46	-\$ 4
Customer 25		3,443,090	3,443,090	0.85%	\$ 42	-\$ 4
Customer 26		4,153,461	4,153,461	1.02%	\$ 51	-\$ 4
Customer 27		1,345,061	1,345,061	0.33%		
Customer 28		3,764,336	3,764,336	0.93%		
				0.80%		
Customer 29		3,242,452	3,242,452	+	•	
Customer 30		4,444,517	4,444,517	1.09%		
Customer 31		3,079,567	3,079,567	0.76%		
Customer 32		591,473	591,473	0.15%		-\$ 1
Customer 33		3,620,629	3,620,629	0.89%	\$ 45	-\$ 4
Customer 34		3,705,427	3,705,427	0.91%	\$ 46	-\$ 4
Customer 35		3,387,565	3,387,565	0.83%	\$ 42	-\$ 3
Customer 36		1,322,737	1,322,737	0.33%		
Customer 37		3,426,312	3,426,312	0.84%		
Customer 38		3,028,169	3,028,169	0.75%		
Customer 39		3,852,586	3,852,586	0.95%		
Customer 40		10,982,997	10,982,997	2.70%		
Customer 41		5,467,513	5,467,513	1.35%		
Customer 42		3,449,368	3,449,368	0.85%	\$ 43	-\$ 4
Customer 43		3,121,264	3,121,264	0.77%	\$ 38	-\$ 3
Customer 44		7,759,977	7,759,977	1.91%	\$ 96	-\$ 8
Customer 45		9,820,399	9,820,399	2.42%		
Customer 46		10,520,738	10,520,738	2.59%		
Customer 47		20,940,054	20,940,054	5.15%		
				2.09%		
Customer 48	<del> </del>	8,495,721	8,495,721			
Customer 49		5,774,870	5,774,870	1.42%		
Customer 50		6,168,175	6,168,175	1.52%		
Customer 51		6,335,073	6,335,073	1.56%		
Customer 52		4,868,112	4,868,112	1.20%	\$ 60	-\$ 5
Customer 53		4,736,368	4,736,368	1.17%	\$ 58	-\$ 5
Customer 54		18,392,618	18,392,618	4.53%		
Customer 55		4,426,060	4,426,060	1.09%		
Customer 56		9,033,301	9,033,301	2.22%		
Customer 57		7,921,182		1.95%		
					-	
Customer 58		4,515,396		1.11%		
Customer 59		3,989,457	3,989,457	0.98%		
Customer 60		9,594,667	9,594,667	2.36%		
Customer 61		5,156,085	5,156,085	1.27%		
Customer 62		6,760,038	6,760,038	1.66%	\$ 83	-\$ 7
Customer 63		16,654,356	16,654,356	4.10%		
Customer 64		19,352,318	19,352,318	4.76%		
Customer 65		35,968,774	35,968,774	8.85%		
Customer 66		40,758,393				
			40,758,393	10.03%		
Total		406,348,952	406,348,952	100.00%	\$ 5,007	-\$ 417

Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses ATT-OEB-Q5-2 Staff Proposal ORIGINAL Page 33 of 35



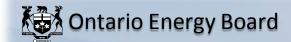
## 2019 Deferral/Variance Account Workform

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.

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

		Total Metered 2017 Consumption Minus WMP		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated			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		2,214,984,000	- 0	0	0	0	0	2,214,984,000 -	0	36%
GENERAL SERVICE LESS THAN 50 KW		704,193,000	- 0	0	0	0	0	704,193,000 -	0	11%
GENERAL SERVICE 50 TO 1,499 KW		2,818,620,032	6,698,322	0	0	227,428,028	490,724	2,591,192,004	6,207,598	42%
GENERAL SERVICE 1,500 TO 4,999 KW		914,569,000	1,957,009	27,682,539	43,720	338,720,147	710,372	548,166,315	1,202,917	9%
LARGE USE		617,036,000	1,115,702	377,107,097	664,394	228,207,748	428,538	11,721,155	22,770	0%
UNMETERED SCATTERED LOAD		16,772,000	- 0	0	0	0	0	16,772,000 -	0	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		-	4,800	0	0	0	0	-	4,800	0%
STANDBY POWER GENERAL SERVICE LARGE USE		-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING		48,000	216	0	0	0	0	48,000	216	0%
STREET LIGHTING		43,876,000	123,144	0	0	0	0	43,876,000	123,144	1%
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%
			<u>-</u>	0	0	0	0		_	0%
	Total	7,330,098,032	9,899,193	404,789,636	708,114	794,355,923	1,629,634	6,130,952,474	7,561,445	100%



Total

## 2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)	1	
--	---	--

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

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	2,214,984,000	-\$ 861,617	- 0.0004
GENERAL SERVICE LESS THAN 50 KW	kWh	704,193,000	-\$ 259,106	
GENERAL SERVICE 50 TO 1,499 KW	kW	6,761,930	-\$ 1,025,923	- 0.1517
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,957,009	-\$ 325,299	- 0.1662
LARGE USE	kW	1,115,702	-\$ 214,882	- 0.1926
UNMETERED SCATTERED LOAD	kWh	16,772,000	-\$ 6,052	- 0.0004
STANDBY POWER GENERAL SERVICE 50	kW	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1,	kW	4,800	\$ -	-
STANDBY POWER GENERAL SERVICE LA	kWh	-	\$ -	-
SENTINEL LIGHTING	kW	216	-\$ 17	- 0.0802
STREET LIGHTING	kW	123,144	-\$ 15,831	- 0.1286
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT		-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-

\$/kWh \$/kW \$/kW \$/kW \$/kW \$/kW \$/kW \$/kW



Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #6 ORIGINAL Page 1 of 2

Response to OEB Staff Interrogatory Question #6 1 2 3 Question #6: 4 5 Ref: 2017 Continuity Schedule Tab 2.a 6 7 OEB Staff notes that the Applicant has not presented the adjustments made to 2017 balances in the current rate application as principal adjustments in the 2017 8 9 fiscal year (column BF in the continuity schedule), and has instead presented 10 them in column BR. 11 12 a) Please revise the presentation of the 2017 principal adjustments, and 13 record them in column BF in the continuity schedule. Column BF should be comprised of the reversing principal adjustments pertaining to 2016, as 14 15 well as the principal adjustments pertaining to 2017. This also allows for the 2018 projected interest figures to be calculated appropriately. 16 17 18 b) Please revise the projected carrying charges for 2018 as a result of 19 including the 2017 principal adjustments in the closing balances being 20 requested for disposition. 21 22 23 24 Response: 25 26 a) Hydro Ottawa has changed the formatting as requested. Please refer to the 27 Attachment to Staff Interrogatory Question #5, Att-OEB-Q5-1. 28 29 Please note, the balances labeled as of December 31, 2017 no longer balance to 30 amounts in Hydro Ottawa's financial system or the amounts reported in the OEB Reporting and Record-keeping Requirements (RRR). Therefore, column BV now 31 32 indicates Account 1588 and 1589 are out of balance.

33



Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #6 ORIGINAL Page 2 of 2

- 1 Please note the formulas in the projected interest column were inputted by Hydro
- 2 Ottawa and not part of the Continuity Schedule base functionality. Hydro
- 3 Ottawa's formula for carrying charges for 2018 included the amounts in column
- 4 BR. Please see formula in cells BQ31 and BQ32 on tab 2a. 2017 Continuity
- 5 Schedule of Attachment 9-1-A 2019 DVA Workform. Therefore interest was
- 6 calculated appropriately.

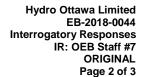
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8 b) As discussed in part a), no adjustment for interest is necessary.



Hydro Ottawa Limited EB-2018-0044 Interrogatory Responses IR: OEB Staff #7 ORIGINAL Page 1 of 3

Response to OEB Staff Interrogatory Question #7 1 2 3 Question #7: 4 Ref: Exhibit 9, Tab 2, Schedule 1 – 3.0 Accounts for which Hydro Ottawa is 5 6 not Seeking Disposition 7 8 The Applicant has indicated the following: 9 10 "Hydro Ottawa is not requesting disposition of any vintage 1595 Sub-accounts." 11 including 1595 (2014). Hydro Ottawa proposes to clear 1595 Sub-accounts in 12 conjunction with either its next Cost of Service application or after a three-year 13 period, to coincide with a two-year cancel/rebill time period – whichever 14 represents a longer period of time subsequent to the submittal of this Application. 15 Such an approach would make the process more efficient for Hydro Ottawa's systems, as it would reduce the need to manually monitor and write-off residual 16 17 values after final disposition." 18 19 a) Please explain why the residual balances of vintage 1595 Sub-account 20 (2014) are not being requested for disposition, as it has been over three 21 full fiscal years since the expiry of the DVA & GA Rate Riders, and the 22 two-year cancel/rebill time period for the DVA Rate Riders has passed. 23 Please revise the application to include a request for disposition of this 24 residual amount. 25 26 b) With request to the overall position taken regarding 1595 Sub-account 27 disposition, has the Applicant considered the ramifications of 28 intergenerational inequity that result from delaying disposition of residual 29 balances for several additional years longer than the OEB expects? 30 31 32 33 34 35 Response:





1 2

a) Per the 2019 Rate Application Hydro Ottawa' has proposed "to clear 1595 Sub-accounts in conjunction with either its next Cost of Service application or after a three-year period, to coincide with a two-year cancel/rebill time period – whichever represents a longer period of time" (emphasis added). This approach was proposed as it "would make the process more efficient for Hydro Ottawa's systems, as it would reduce the need to manually monitor and write-off residual values after final disposition."

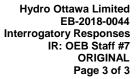
Hydro Ottawa maintains this is a more efficient manner for it to manage the 1595 sub-account (2014) balance and therefore maintains its proposal as an alternative to what is expected in the OEB filing requirements. Hydro Ottawa is of the opinion that the filing requirements provide flexibility for LDC's to propose alternative approaches. As such, Hydro

Ottawa anticipates the OEB final decision will speak to Hydro Ottawa's

proposal.

In order to facilitate the adjudicative process of weighing Hydro Ottawa's proposal in comparison to OEB staff's proposal, Hydro Ottawa has included two DVA schedules as part of Interrogatory Responses #5. Please refer to Attachments Att-OEB-Q5-1 HOL Proposal which presents Hydro Ottawa's proposal and please refer to Attachments Att-OEB-Q5-2 Staff Proposal which presents OEB Staff's proposal.

b) Hydro Ottawa has taken into account the potential impacts of intergenerational inequity that result from delaying disposition of residual balances longer than the OEB filing requirements expect.



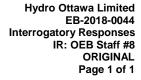


Hydro Ottawa used OEB policy regarding the disposition of Group 1 accounts when considering intergenerational inequity and if the amount being proposed for later disposal would be considered material under this policy. Specifically, the pre-set disposal threshold is \$0.001 per kWh. Hydro Ottawa's 1595 Sub-account (2014) holds a residual value of \$91,667.38 which represent a per kWh value of \$0.00001. Therefore, on its own, the 1595 Sub-account (2014) balance would be less than the materiality threshold of clearing Group 1 Regulatory Accounts.

Hydro Ottawa also took the OEB filing requirements expectations for the clearance of account 1595 Sub-accounts into consideration when making its proposal. The first expectation is that 1595 accounts are disposed only once. Hydro Ottawa's proposal follows this expectation.

The second expectation is that audited residual disposition balances are cleared a year after a rate rider's sunset date has expired. The second expectation clears rate riders sooner than the two year cancel rebill period and could result in inefficiency of clearing 1595 Sub-accounts more than once. In addition, it requires LDCs to monitor and write-off or up vintage 1595 balances to ensure no further transitions flow through the account, and justify their clearance in later rate applications should it be requested. As such, Hydro Ottawa has made a proposal that it believes takes materiality into consideration, weighs the two expectations in the OEB filing requirements, while considering the efficiency of Hydro Ottawa's internal processes and the rate application process.

<sup>&</sup>lt;sup>1</sup> Ontario Energy Board's Chapter 2 Filing Requirements for Electricity Distribution Rate Applications, issued July 12, 2018, page 68





1	Response to OEB Statt Interrogatory Question #8
2	
3	Question #8:
4	
5 6	Ref: 2017 Continuity Schedule Tab 2.a 1595 Vintage Sub-Account (2016)
7 8 9 10 11 12	The Applicant has recorded carrying charges of \$19,994 in Account 1595 (2016) for the year 2017. The Principal Balances for opening and closing 2017 are \$71,149 and \$76,315, respectively, or an average balance of approximately \$73,732. At the OEB's weighted average prescribed interest rate for 2017 of 1.2%, carrying charges should approximate \$854.
13 14	<ul> <li>a) Please provide an explanation for the amounts entered in the interest charges for 2017 and update the Rate Generator model, if necessary.</li> </ul>
15	
16	
17	Response:
18	a) I hadro Ottomo has read and instruments to the presentation of the sourcine
19	a) Hydro Ottawa has made adjustments to the presentation of the carrying
<ul><li>20</li><li>21</li></ul>	charges of \$19,994 in Account 1595 (2016).
22	\$14,839 was moved to "Transactions Debit/Credit during 2017" as this
23	amount was collected from customers and is an offset to interest.
24	
25	\$4,983.14 relates to an adjustment for 2016 interest and has now been
26	inputted into "Interest Adjusments during 2017".
27	
28	The remaning balance has been left as interest for 2017. Please refer to
29	attachment ATT-OEB-Q5-1 as part of Hydro Ottawa's response to OEB
30	Staff Inerrogatory Question #5 for an updated DVA Workform.



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Response to OEB Staff Interrogatory Question #9 1 2 3 Question #9: 4 5 Ref: Exhibit 9, Tab 2, Schedule 1, 7.0 GA and WMS CBR Class A Adjustments 6 7 8 The applicant has suggested the following: 9 10 "Hydro Ottawa proposes to apply the customer-specific adjustments as a one-11 time adjustment rather than monthly adjustments. Unlike the use of rate riders, 12 these adjustments are a manual process for Hydro Ottawa. It would be more 13 efficient to complete one-time adjustments on 66 accounts (132 adjustments plus 14 HST and potentially 8%) rather than 22 completing a minimum of 132 adjustments monthly. Hydro Ottawa estimates that the highest one-time 15 adjustment would result in a temporary total bill increase of approximately 3.2%." 16 17 18 a) Please confirm in which month the Applicant intends to apply the one-time 19 adjustment to each of the transition customers. 20 21 22 23 Response: 24 25 Hydro Ottawa intends to apply the one-time adjustments on customers January 26 2019 invoice.



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Response to OEB Staff Interrogatory Question #10 1 2 3 Question #10: 4 5 Ref: Earning Sharing Mechanism (ESM) Variance Account 6 7 a) Please provide ESM amount related to 2017 earnings. 8 9 10 Response: 11 12 Hydro Ottawa's ESM calculation includes an adjustment for Conservation 13 Demand Lost Revenue. Hydro Ottawa is in the process of balancing it's 2017 14 savings report, released in July of 2018, to customer level data in order to obtain 15 a more precise allocation of the saving. 16 17 As such, the ESM amount related to 2017 has not been completed. Hydro 18 Ottawa will report on the ESM account as part of the Electricity Reporting and 19 Record-keeping Requirements (RRR) in April 2019 and as part of Hydro Ottawa's 20 2020 rate application.