



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](mailto:regulatoryaffairs@hydroottawa.com)

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Ottawa, Ontario K1G 3S4

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1                                    **Response to OEB Staff Interrogatory Question #1**

2

3                    **Question #1:**

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5                    **Ref: Revenue Requirement Workform (RRWF) – Tab 9 Rev\_Reqt**

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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.

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13                    **Response:**

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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.

1 Response to OEB Staff Interrogatory Question #2

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3 Question #2:

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5 **Ref: Working Capital Allowance (WCA)**

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- 7 a) Please confirm no adjustment was made to the WCA and the proposed  
8 amount for 2019 is \$76,760,294 as approved in the approved settlement  
9 proposal in 2016-2010 Customer IR Application.<sup>1</sup>

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12

13 Response:

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15 Hydro Ottawa confirms that no adjustment was made to the WCA and the  
16 proposed amount for 2019 is \$76,760,294 as per the approved 2016 to 2020  
17 Custom IR Application settlement proposal. Please refer to Table 1 of Exhibit 2-  
18 3-1, Working Capital Requirement and cell O17 or O30 on Tab 4. Rate\_Base of  
19 Attachment 6-1-A 2019 Revenue Requirement Workform.

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

1                                    **Response to OEB Staff Interrogatory Question #3**

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3                    **Question #3:**

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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  
10                   this Application, as it is a separate obligation that requires – among other things –  
11                   the disclosure of spending results from a full year of the Custom IR period. With  
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

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19                    **Response:**

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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.

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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.

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**Response to OEB Staff Interrogatory Question #4**

**Question #4:**

**Ref: 2019 DVA Workform**

- 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-E=3,760,051,169 kWh).
  - b) Please reconcile total class B consumption in CBR B Allocation tab (6,782,455,290 kWh) with data entered in Billing Determinants tab (D-E=6,925,308,396 kWh).
- 

**Response:**

Hydro Ottawa utilized the Chapter 2 Deferral and Variance Account (Continuity Schedule) Work Form Version 1.0 in completing its 2019 Rate Application. As part of the Approved Settlement Agreement a yearly load forecast was approved. Per Tab 4, Billing Determinants the proposed load forecast should be used. Hydro Ottawa has used its 2019 load forecast as a base for this tab. This is in line with the approach used in Hydro Ottawa's approved annual updates for 2017 and 2018.

- a) Tab 6.1a GA Allocation requires LDCs to use total metered consumption (kWh) for the period being requested for disposition. As Hydro Ottawa is requesting disposition for the 2017 year, customers metered consumption for 2017 is being used for this Tab.

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  
13 other is allocating the 2019 load forecast into Class A and Class B data  
14 based on 2017 actual data.

15

1                                    **Response to OEB Staff Interrogatory Question #5**

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3                    **Question #5:**

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5                    **Ref: 2017 Continuity Schedule Tab 2.a**

6

7                    OEB Staff notes that the Applicant has not presented the adjustments made to  
8                    2016 balances in the 2018 rate application (EB-2017-0052) as principal  
9                    adjustments in the 2016 fiscal year (column AV in the continuity schedule), with  
10                   corresponding reversals in the subsequent year (column BF).

11

- 12                    a) Please present the adjustments (and reversals) pertaining to 2016  
13                    balances in column AV and BF, respectively as a means of establishing  
14                    the trail of annual adjustments made and their corresponding reversing  
15                    entries. While OEB Staff acknowledge that the Applicant's 2019 total claim  
16                    is unaffected by this change, this method aligns the amounts approved for  
17                    disposition with the closing balances that they pertain to in the continuity  
18                    schedule.

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20                    \_\_\_\_\_

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22                    **Response:**

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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.




Ontario Energy Board

# 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.

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





# 2019 Deferral/Variance Account Workform

## Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	1  2a  2b	<p>Complete the DVA continuity schedule.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 &amp; 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.</p> <p>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.</p> <p>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.</p>
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	<p>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).</p>	7	<p>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.</p>
6.1a. - GA Allocation	<p>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).</p>	8	<p>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.</p>
6.2 - CBR	<p>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.</p>	9	<p>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.</p>
6.2a - CBR_B Allocation	<p>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).</p>	10	<p>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.</p>
7 - Calculation of Def-Var RR	<p>This tab calculates all the applicable DVA rate riders.</p>	11	<p>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.</p>
		12	<p>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 either 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.</p>
		13	<p>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 .</p>

## 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 balance in the 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 when 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 from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

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

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

Energy Board

# Deferral/Variance Account Workf

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 apalance 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
<b>Group 1 Accounts</b>											
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Energy Board

## Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

		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
<b>Group 1 Accounts</b>											
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	-\$631,762	\$0	-\$1,703,576	-\$2,335,338	\$0	-\$131,435	\$0	-\$448,957	-\$580,392
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	-\$631,762	\$0	-\$13,872,186	-\$14,503,948	\$0	-\$131,435	\$0	-\$456,635	-\$588,070
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$0	\$0	\$0	\$12,168,610	\$12,168,610	\$0	\$0	\$0	\$7,678	\$7,678

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.

Energy Board

## 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 fro balances 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	2015									
		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
<b>Group 1 Accounts</b>											
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$2,335,338	-\$22,016,757	\$0	\$0	-\$24,352,095	-\$580,392	-\$103,646	\$0	\$0	-\$684,038
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$14,503,948	-\$15,067,415	\$0	\$0	-\$29,571,363	-\$588,070	-\$195,320	\$0	\$0	-\$783,390
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352

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.

Energy Board

## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

		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
<b>Group 1 Accounts</b>											
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 <sup>12</sup>	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789		-\$119,057
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$24,352,095	-\$6,343,234	\$2,614,345	-\$537,232	-\$33,846,907	-\$684,038	-\$293,083	-\$598,657	\$0	-\$378,464
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$29,571,363	-\$2,665,232	-\$9,554,265	-\$1,462,534	-\$24,144,865	-\$783,390	-\$227,463	-\$751,446	\$0	-\$259,407
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789	\$0	-\$119,057

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## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	2017										2018			
		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
<b>Group 1 Accounts</b>															
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	-\$133,946	\$169,820		-\$303,766			-\$694,570	-\$303,766
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$33,846,907	\$14,063,849	-\$32,604	-\$203,474	-\$19,953,928	-\$378,464	-\$277,166	\$2,442	\$4,983	-\$653,089	-\$11,733,406	-\$304,969	-\$8,220,522	-\$348,120
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$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	-\$10,765,290	-\$394,328
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	-\$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

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Energy Board

# Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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 during the 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 checkbox

If you had Class A customer(s) during this period, Tab 6.2 will be generated and applicants must complete the information pertaining to Class A customers. Account 1580 sub-account CBR Class B will be disposed through the rider using information in Tab 6.2.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed with WMS.

Account Descriptions	Account Number	Projected Interest on Dec-31-17 Balances				2.1.7 RRR	Variance RRR vs. 2017 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	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	
<b>Group 1 Accounts</b>							
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	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595			\$0	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595			-\$1,516	\$0.00	-\$91,667	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595			\$0	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595			-\$29,443	\$0.00	\$61,707	-\$4
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595			-\$303,766	\$0.00	-\$998,332	\$4
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>							
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$142,259	\$0	-\$490,379	-\$7,682,608.34	-\$19,866,314	\$740,704
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$190,356	\$0	-\$584,683	-\$10,321,679.73	-\$19,441,560	\$984,277
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$48,096	\$0	\$94,304	\$2,639,071.39	-\$424,755	-\$243,574

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# 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, 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 b 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 with 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 from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

Account Descriptions	Account Number	2012									
		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
<b>Group 2 Accounts</b>											
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											
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508					\$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 Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	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 - New Facilities Deferral Account	1508					\$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
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508					\$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	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
<b>Group 2 Sub-Total</b>			\$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 Credits (ITCs)	1592					\$0					\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>					\$0					\$0
<b>Total including Account 1568</b>			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$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 <sup>4</sup>	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>	1555					\$0					\$0
Smart Meter OM&A Variance <sup>4</sup>	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										
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										

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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application 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 ending from the vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2013									2014							
		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	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
<b>Group 2 Accounts</b>																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$1,112,829	\$1,112,829	\$0			\$30,741	\$30,741	\$1,112,829	\$110,160			\$1,222,989	\$30,741	\$16,804
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0			\$0	\$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			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0			-\$86	-\$86	\$0		\$1,385	\$1,385	-\$86				-\$86	\$1,385	-\$1	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0			\$3,109,795	\$3,109,795	\$0			\$0	\$0	\$3,109,795	\$1,321,800			\$4,431,595	\$0	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$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	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$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	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$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	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$0			-\$286,799	-\$286,799	\$0			-\$36,736	-\$36,736	-\$286,799	-\$44,891			-\$331,690	-\$36,736	-\$4,533
Misc. Deferred Debits	1525	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0			\$1,288,821	\$1,288,821	\$0			\$68,243	\$68,243	\$1,288,821	\$408,439			\$1,697,260	\$68,243	\$21,737
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574	\$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	\$0				\$0	\$0	
<b>Group 2 Sub-Total</b>		\$0	\$0	\$0	\$5,224,560	\$5,224,560	\$0	\$0	\$0	\$63,633	\$63,633	\$5,224,560	\$1,795,508	\$0	\$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	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0			-\$544,683	-\$544,683	\$0			\$0	\$0	-\$544,683				-\$544,683	\$0	
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	\$0			-\$678,660	-\$678,660	\$0			-\$583	-\$583	-\$678,660				-\$678,660	-\$583	
<b>Total including Account 1568</b>		\$0	\$0	\$0	\$4,001,217	\$4,001,217	\$0	\$0	\$0	\$63,050	\$63,050	\$4,001,217	\$1,795,508	\$0	\$0	\$5,796,725	\$63,050	\$34,007
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0			\$408,537	\$408,537	\$0			\$17,013	\$17,013	\$408,537				\$408,537	\$17,013	\$6,006
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$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	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$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	\$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	\$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																	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0						\$0				\$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0						\$0				\$0		

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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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility disposed of from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
<b>Group 2 Accounts</b>				
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			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	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			\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	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			\$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			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
<b>Group 2 Sub-Total</b>		\$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 Credits (ITCs)	1592			\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>			<b>-\$583</b>
<b>Total including Account 1568</b>		\$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			
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.

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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	2015										2016						
		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	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
<b>Group 2 Accounts</b>																		
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 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	-\$86				-\$86	\$1,384	-\$1			\$1,383	-\$86		-\$86	\$0	\$1,383		
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$4,431,595				\$4,431,595	\$0				\$0	\$4,431,595	\$147,000	\$4,431,595	\$147,000	\$0		
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0	\$50,731			\$50,731	\$0	\$334			\$334	\$50,731			\$50,731	\$334	\$558	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$0	\$0				\$0	\$0	\$225,388		\$225,388	\$0	\$1,139	
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 Deferral Account	1508	\$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	\$0	\$44	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	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	\$522,056			\$522,056	\$0	\$1,683	
Retail Cost Variance Account - Retail	1518	-\$331,690	-\$39,487			-\$371,177	-\$41,269	-\$4,134			-\$45,403	-\$371,177		-\$331,689	-\$39,488	-\$45,403	-\$435	
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
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	\$0		
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
<b>Group 2 Sub-Total</b>		<b>\$7,020,068</b>	<b>\$466,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,486,265</b>	<b>\$97,640</b>	<b>\$45,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,465</b>	<b>\$7,486,265</b>	<b>\$940,042</b>	<b>\$6,658,531</b>	<b>\$0</b>	<b>\$1,767,776</b>	<b>\$143,465</b>	<b>\$6,444</b>
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 Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295	-\$544,683		-\$544,683	-\$0	-\$32,295		
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	<b>-\$678,660</b>	<b>\$528,677</b>			<b>-\$149,983</b>	<b>-\$583</b>	<b>-\$8,084</b>			<b>-\$8,667</b>	<b>-\$149,983</b>	<b>\$933,405</b>	<b>-\$678,660</b>	<b>\$7,281</b>	<b>\$1,469,364</b>	<b>-\$8,667</b>	<b>\$0</b>
<b>Total including Account 1568</b>		<b>\$5,796,725</b>	<b>\$994,874</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,791,599</b>	<b>\$97,057</b>	<b>\$5,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,503</b>	<b>\$6,791,599</b>	<b>\$1,873,447</b>	<b>\$5,435,188</b>	<b>\$7,281</b>	<b>\$3,237,140</b>	<b>\$102,503</b>	<b>\$6,444</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537	\$23,019	\$4,867			\$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 Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Smart Grid OM&A Deferral Account	1535	\$188,477				\$188,477	\$10,613	\$2,245			\$12,858	\$188,477		\$188,477	-\$0	\$12,858		
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				-\$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				-\$5,973,776	-\$5,973,776		-\$5,973,776	\$0	\$0		
Smart Meter OM&A Variance <sup>4</sup>	1556	\$509,395				\$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	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					\$0	\$0			\$0			
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0					\$0	\$0			\$0			

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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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility disposed of from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
<b>Group 2 Accounts</b>				
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	1508			\$892
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$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 Deferral Account	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 Account	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	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			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$1,683
Retail Cost Variance Account - Retail	1518	-\$45,224		-\$613
Misc. Deferred Debits	1525			\$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	1582			\$0
Other Deferred Credits	2425			\$0
<b>Group 2 Sub-Total</b>		\$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 Credits (ITCs)	1592	-\$38,516		\$6,221
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	<b>-\$8,677</b>		<b>\$10</b>
<b>Total including Account 1568</b>		<b>\$94,237</b>	<b>\$0</b>	<b>\$14,710</b>
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			\$0
Smart Grid OM&A Deferral Account	1535	\$12,861		-\$3
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		\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$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.

board

## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	2017										2018			
		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
<b>Group 2 Accounts</b>															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$1				\$1			\$0	\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$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				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0				\$0	-\$2				-\$2			\$0	-\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$147,000	\$635,100			\$782,100	\$0				\$0			\$782,100	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$50,731				\$50,731	\$892	\$609			\$1,501			\$50,731	\$1,501
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$225,388		\$225,388		-\$0	\$1,139		\$1,139		\$0			-\$0	\$0
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 Deferral Account	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$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	\$548,080	\$350,661			\$898,741	\$44	\$8,264			\$8,309			\$898,741	\$8,309
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0	-\$1,384,801			-\$1,384,801	\$0				\$0			-\$1,384,801	\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	\$0	\$13,424			\$13,424	\$0				\$0			\$13,424	\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	-\$273,105			-\$273,105	\$0				\$0			-\$273,105	\$0
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	\$10,306
Retail Cost Variance Account - Retail	1518	-\$39,488				-\$39,488	-\$613	-\$474			-\$1,088			-\$39,488	-\$1,088
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - STR	1548	\$314,009				\$314,009	\$5,336	\$3,771			\$9,106			\$314,009	\$9,106
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0			\$0	\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0			\$0	\$0
Deferred Rate Impact Amounts	1574	\$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
<b>Group 2 Sub-Total</b>		\$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	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$0				-\$0	\$6,221			-\$6,221	\$0			-\$0	\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	\$1,469,364	\$1,080,681			\$2,550,045	\$10	\$21,748			\$21,758			\$2,550,045	\$21,758
<b>Total including Account 1568</b>		\$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	\$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				-\$4			-\$0	-\$4
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid OM&A Deferral Account	1535	-\$0				-\$0	-\$3				-\$3			-\$0	-\$3
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
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	-\$0				-\$0	\$0				\$0			-\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter OM&A Variance <sup>4</sup>	1556	\$1				\$1	\$0				\$0			\$1	\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0	\$0				\$0			\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0								\$0	
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0								\$0	

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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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	Projected Interest on Dec-31-17 Balances		Total Interest	Total Claim	2.1.7 RRR		Variance RRR vs. 2017 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)			As of Dec 31-17		
<b>Group 2 Accounts</b>								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$1		\$0.38		-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0		\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery								
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0		\$0.00	\$0	\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			-\$2	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$782,100	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$1,501	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$52,232	-\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	-\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account					<input type="checkbox"/> Check to Dispose of Account			
disposal of Fixed Assets Variance Account	1508			\$8,309		\$0.00	\$907,049	\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$1,384,801	\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$13,424	\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$273,105	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$10,306	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$1,075,075	\$0
Retail Cost Variance Account - Retail	1518		\$40,101	\$39,013		-\$474.29	-\$40,574	\$1
Misc. Deferred Debits	1525			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	\$0
Retail Cost Variance Account - STR	1548		-\$319,344	-\$310,238		\$3,771.16	\$323,114	-\$1
Board-Approved CDM Variance Account	1567			\$0		\$0.00		\$0
Extra-Ordinary Event Costs	1572			\$0		\$0.00		\$0
Deferred Rate Impact Amounts	1574			\$0		\$0.00		\$0
RSVA - One-time	1582			\$0		\$0.00		\$0
Other Deferred Credits	2425			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
<b>Group 2 Sub-Total</b>		\$0	-\$279,243	-\$251,109		\$3,297.25	\$1,454,515	\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0		\$0.00		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0		-\$0.06	\$0	\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>		-\$1,478,050	-\$1,456,292		\$1,093,752.54	\$2,571,801	-\$1
<b>Total including Account 1568</b>		\$0	-\$1,757,293	-\$1,707,401		\$1,097,049.73	\$4,026,316	-\$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		-\$4.65		\$5
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0		\$0.00		\$0
Smart Grid Capital Deferral Account	1534			\$0		\$0.00		\$0
Smart Grid OM&A Deferral Account	1535			-\$3		-\$2.87		\$3
Smart Grid Funding Adder Deferral Account	1536			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0		-\$0.23		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter OM&A Variance <sup>4</sup>	1556			\$0		\$1.14		-\$1
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$0		\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0

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.



 Ontario Energy Board  
**2019 Deferral/Variance  
 Account Workform**

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

	Account Descriptions	Account Number	Variance RRR vs. 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 Charge <sup>9</sup>	1580	\$ (0.95)	
3.1	Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	\$ (0.21)	
3.2	Variance WMS – Sub-account CBR Class B <sup>9</sup>	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) <sup>12</sup>	1588	\$ 984,278.09	Balance reflects true-ups completed in 2018
7	RSVA - Global Adjustment <sup>12</sup>	1589	\$ (243,573.65)	Balance reflects true-ups completed in 2018
12	Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$ (0.32)	
14	Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$ (3.54)	
15	Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	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	PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ 0.06	
49	LRAM Variance Account <sup>11</sup>	1568	\$ (1.11)	
51	Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$ 4.65	
54	Smart Grid OM&A Deferral Account	1535	\$ 2.87	
57	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$ 0.23	
59	Smart Meter OM&A Variance <sup>4</sup>	1556	\$ (1.14)	

Energy Board  
**2019 Deferral/Variance  
 Account Workform**

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

Account Descriptions	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.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C	
			Total Metered kWh <sup>4</sup>	Total Metered kW <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4,5</sup>	Metered kW for Non-RPP Customers <sup>4,5</sup>		Metered kWh for Wholesale Market Participants (WMP) <sup>4</sup>	Metered kW for Wholesale Market Participants (WMP) <sup>4</sup>	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less 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											
HCL, RESOP, OTHER ENERGY RESOURCE											
<b>Total</b>		<b>396,489</b>	<b>7,364,071,000</b>	<b>9,962,801</b>	<b>4,198,813,773</b>	<b>9,957,788</b>	<b>\$ 180,265,829</b>	<b>33,972,968</b>	<b>63,608</b>	<b>7,330,098,032</b>	<b>9,899,193</b>

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

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

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

<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	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	1595 Recovery Share 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>2</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									
-	-	-									
-	-	-									
-	-	-									
-	-	-									
-	-	-									
-	-	-									
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-	-	-									
-	-	-									
-	-	-									
-	-	-									
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	



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



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





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



# 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)	A	3,320,883,387	3,320,883,387
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	406,348,952	406,348,952
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>12.24%</b>	

### 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		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	% of kWh	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	591,473	0.15%	\$ 470
Customer 33		3,620,629	3,620,629	0.89%	\$ 2,877
Customer 34		3,705,427	3,705,427	0.91%	\$ 2,945
Customer 35		3,387,565	3,387,565	0.83%	\$ 2,692
Customer 36		1,322,737	1,322,737	0.33%	\$ 1,051

Customer 37		3,426,312	3,426,312	0.84%	\$	2,723
Customer 38		3,028,169	3,028,169	0.75%	\$	2,406
Customer 39		3,852,586	3,852,586	0.95%	\$	3,062
Customer 40		10,982,997	10,982,997	2.70%	\$	8,728
Customer 41		5,467,513	5,467,513	1.35%	\$	4,345
Customer 42		3,449,368	3,449,368	0.85%	\$	2,741
Customer 43		3,121,264	3,121,264	0.77%	\$	2,480
Customer 44		7,759,977	7,759,977	1.91%	\$	6,167
Customer 45		9,820,399	9,820,399	2.42%	\$	7,804
Customer 46		10,520,738	10,520,738	2.59%	\$	8,361
Customer 47		20,940,054	20,940,054	5.15%	\$	16,641
Customer 48		8,495,721	8,495,721	2.09%	\$	6,751
Customer 49		5,774,870	5,774,870	1.42%	\$	4,589
Customer 50		6,168,175	6,168,175	1.52%	\$	4,902
Customer 51		6,335,073	6,335,073	1.56%	\$	5,034
Customer 52		4,868,112	4,868,112	1.20%	\$	3,869
Customer 53		4,736,368	4,736,368	1.17%	\$	3,764
Customer 54		18,392,618	18,392,618	4.53%	\$	14,616
Customer 55		4,426,060	4,426,060	1.09%	\$	3,517
Customer 56		9,033,301	9,033,301	2.22%	\$	7,179
Customer 57		7,921,182	7,921,182	1.95%	\$	6,295
Customer 58		4,515,396	4,515,396	1.11%	\$	3,588
Customer 59		3,989,457	3,989,457	0.98%	\$	3,170
Customer 60		9,594,667	9,594,667	2.36%	\$	7,625
Customer 61		5,156,085	5,156,085	1.27%	\$	4,097
Customer 62		6,760,038	6,760,038	1.66%	\$	5,372
Customer 63		16,654,356	16,654,356	4.10%	\$	13,235
Customer 64		19,352,318	19,352,318	4.76%	\$	15,379
Customer 65		35,968,774	35,968,774	8.85%	\$	28,584
Customer 66		40,758,393	40,758,393	10.03%	\$	32,390
<b>TOTAL</b>		<b>406,348,952</b>	<b>406,348,952</b>	<b>100.00%</b>	<b>\$</b>	<b>322,921</b>

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

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



## 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)	A	6,782,455,290	6,782,455,290
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	5.99%	6,376,106,338

### Allocation of Total CBR Class B Balance \$

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	66		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	% of kWh	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%	\$	30	-5
Customer 2		2,073,335	2,073,335	0.51%	\$	26	-5
Customer 3		2,661,600	2,661,600	0.66%	\$	33	-5
Customer 4		2,200,854	2,200,854	0.54%	\$	27	-5
Customer 5		2,293,607	2,293,607	0.56%	\$	28	-5
Customer 6		2,318,214	2,318,214	0.57%	\$	29	-5
Customer 7		677,016	677,016	0.17%	\$	8	-5
Customer 8		1,948,841	1,948,841	0.48%	\$	24	-5
Customer 9		1,867,820	1,867,820	0.46%	\$	23	-5
Customer 10		1,175,427	1,175,427	0.29%	\$	14	-5
Customer 11		3,917,370	3,917,370	0.96%	\$	48	-5
Customer 12		3,491,598	3,491,598	0.86%	\$	43	-5
Customer 13		4,825,194	4,825,194	1.19%	\$	59	-5
Customer 14		2,438,857	2,438,857	0.60%	\$	30	-5
Customer 15		2,266,513	2,266,513	0.56%	\$	28	-5
Customer 16		3,645,790	3,645,790	0.90%	\$	45	-5
Customer 17		3,806,816	3,806,816	0.94%	\$	47	-5
Customer 18		4,814,718	4,814,718	1.18%	\$	59	-5
Customer 19		4,404,831	4,404,831	1.08%	\$	54	-5
Customer 20		2,769,372	2,769,372	0.68%	\$	34	-5
Customer 21		2,750,164	2,750,164	0.68%	\$	34	-5
Customer 22		4,010,368	4,010,368	0.99%	\$	49	-5
Customer 23		2,435,164	2,435,164	0.60%	\$	30	-5
Customer 24		3,741,903	3,741,903	0.92%	\$	46	-5
Customer 25		3,443,090	3,443,090	0.85%	\$	42	-5
Customer 26		4,153,461	4,153,461	1.02%	\$	51	-5
Customer 27		1,345,061	1,345,061	0.33%	\$	17	-5
Customer 28		3,764,336	3,764,336	0.93%	\$	46	-5
Customer 29		3,242,452	3,242,452	0.80%	\$	40	-5
Customer 30		4,444,517	4,444,517	1.09%	\$	55	-5
Customer 31		3,079,567	3,079,567	0.76%	\$	38	-5
Customer 32		591,473	591,473	0.15%	\$	7	-5
Customer 33		3,620,629	3,620,629	0.89%	\$	45	-5
Customer 34		3,705,427	3,705,427	0.91%	\$	46	-5
Customer 35		3,387,565	3,387,565	0.83%	\$	42	-5
Customer 36		1,322,737	1,322,737	0.33%	\$	16	-5
Customer 37		3,426,312	3,426,312	0.84%	\$	42	-5
Customer 38		3,028,169	3,028,169	0.75%	\$	37	-5
Customer 39		3,852,586	3,852,586	0.95%	\$	47	-5
Customer 40		10,982,997	10,982,997	2.70%	\$	135	-5
Customer 41		5,467,513	5,467,513	1.35%	\$	67	-5
Customer 42		3,449,368	3,449,368	0.85%	\$	43	-5
Customer 43		3,121,264	3,121,264	0.77%	\$	38	-5
Customer 44		7,759,977	7,759,977	1.91%	\$	96	-5
Customer 45		9,820,399	9,820,399	2.42%	\$	121	-5
Customer 46		10,520,738	10,520,738	2.59%	\$	130	-5
Customer 47		20,940,054	20,940,054	5.15%	\$	258	-5
Customer 48		8,495,721	8,495,721	2.09%	\$	105	-5
Customer 49		5,774,870	5,774,870	1.42%	\$	71	-5
Customer 50		6,168,175	6,168,175	1.52%	\$	76	-5
Customer 51		6,335,073	6,335,073	1.56%	\$	78	-5
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%	\$	227	-5
Customer 55		4,426,060	4,426,060	1.09%	\$	55	-5
Customer 56		9,033,301	9,033,301	2.22%	\$	111	-5
Customer 57		7,921,182	7,921,182	1.95%	\$	98	-5
Customer 58		4,515,396	4,515,396	1.11%	\$	56	-5
Customer 59		3,989,457	3,989,457	0.98%	\$	49	-5
Customer 60		9,594,667	9,594,667	2.36%	\$	118	-5
Customer 61		5,156,085	5,156,085	1.27%	\$	64	-5
Customer 62		6,760,038	6,760,038	1.66%	\$	83	-5
Customer 63		16,654,356	16,654,356	4.10%	\$	205	-5
Customer 64		19,352,318	19,352,318	4.76%	\$	238	-5
Customer 65		35,968,774	35,968,774	8.85%	\$	443	-5
Customer 66		40,758,393	40,758,393	10.03%	\$	502	-5
<b>Total</b>		<b>406,348,952</b>	<b>406,348,952</b>	<b>100.00%</b>	<b>\$</b>	<b>5,007</b>	<b>-5</b>



# 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.

2016

(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	2,214,984,000	-	36%
GENERAL SERVICE LESS THAN 50 KW	704,193,000	-	0	0	0	0	704,193,000	-	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	16,772,000	-	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	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%
<b>Total</b>	<b>7,330,098,032</b>	<b>9,899,193</b>	<b>404,789,636</b>	<b>708,114</b>	<b>794,355,923</b>	<b>1,629,634</b>	<b>6,130,952,474</b>	<b>7,561,445</b>	<b>100%</b>

# 2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	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 1,499	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 RESOURCE			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
<b>Total</b>			<b>-\$ 2,617,061</b>	


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

# 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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## 2019 Deferral/Variance Account Workform

### Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	<p>1</p> <p>2a</p> <p>2b</p>	<p>Complete the DVA continuity schedule.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 &amp; 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.</p> <p>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.</p> <p>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.</p>
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).	7 8 9	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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	<p>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.</p> <p>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).</p> <p>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.</p>
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	<p>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.</p> <p>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.</p>
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	<p>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.</p> <p>In B16 select the year when the balance in CBR Class B was last disposed.</p> <p>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 either partial or full year).</p> <p>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.</p>
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	<p>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 .</p>

## 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 balance in the Disposition 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 when 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 from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

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

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

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# Deferral/Variance Account Workf

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 apalnce in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frien 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 froi

Account Descriptions	Account Number	2013									
		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
<b>Group 1 Accounts</b>											
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	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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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## 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 fr balances 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
<b>Group 1 Accounts</b>											
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$0	-\$631,762	\$0	-\$1,703,576	-\$2,335,338	\$0	-\$131,435	\$0	-\$448,957	-\$580,392
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		\$0	-\$631,762	\$0	-\$13,872,186	-\$14,503,948	\$0	-\$131,435	\$0	-\$456,635	-\$588,070
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$0	\$0	\$0	\$12,168,610	\$12,168,610	\$0	\$0	\$0	\$7,678	\$7,678

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## 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 fro balances 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
<b>Group 1 Accounts</b>											
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$2,335,338	-\$22,016,757	\$0	\$0	-\$24,352,095	-\$580,392	-\$103,646	\$0	\$0	-\$684,038
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$14,503,948	-\$15,067,415	\$0	\$0	-\$29,571,363	-\$588,070	-\$195,320	\$0	\$0	-\$783,390
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352

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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## Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

		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
<b>Group 1 Accounts</b>											
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 <sup>12</sup>	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789		-\$119,057
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
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$24,352,095	-\$6,343,234	\$2,614,345	-\$537,232	-\$33,846,907	-\$684,038	-\$293,083	-\$598,657	\$0	-\$378,464
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$29,571,363	-\$2,665,232	-\$9,554,265	-\$1,462,534	-\$24,144,865	-\$783,390	-\$227,463	-\$751,446	\$0	-\$259,407
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$5,219,268	-\$3,678,002	\$12,168,610	\$925,302	-\$9,702,042	\$99,352	-\$65,620	\$152,789	\$0	-\$119,057

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.

Energy Board

# Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	2017										2018			
		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
<b>Group 1 Accounts</b>															
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	-\$133,946	\$169,820		-\$303,766			-\$694,570	-\$303,766
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$33,846,907	\$14,063,849	-\$32,604	-\$203,474	-\$19,953,928	-\$378,464	-\$277,166	\$2,442	\$4,983	-\$653,089	-\$11,733,406	-\$304,969	-\$8,220,522	-\$348,120
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$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	-\$10,765,290	-\$394,328
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	-\$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

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.

Energy Board

# Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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 during the 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 checkbox

If you had Class A customer(s) during this period, Tab 6.2 will be generated and applicants must complete the information pertaining to Class A customers. Account 1580 sub-account CBR Class B will be disposed through the rider using information in Tab 6.2.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed with WMS.

Account Descriptions	Account Number	Projected Interest on Dec-31-17 Balances			2.1.7 RRR		Variance RRR vs. 2017 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	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	
<b>Group 1 Accounts</b>							
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	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595			-\$1,516	<input checked="" type="checkbox"/> Check to Dispose of Account -\$91,667.06	-\$91,667	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595			-\$29,443	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$61,707	-\$4
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	1595			-\$303,766	<input type="checkbox"/> Check to Dispose of Account \$0.00	-\$998,332	\$4
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>							
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$142,259	\$0	-\$490,379	-\$7,774,275.40	-\$19,866,314	\$740,704
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$190,356	\$0	-\$584,683	-\$10,413,346.79	-\$19,441,560	\$984,277
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>	\$48,096	\$0	\$94,304	\$2,639,071.39	-\$424,755	-\$243,574

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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## 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, 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 b 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 with 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 from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

Account Descriptions	Account Number	2012									
		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
<b>Group 2 Accounts</b>											
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											
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508					\$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 Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	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 - New Facilities Deferral Account	1508					\$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
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508					\$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	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
<b>Group 2 Sub-Total</b>			\$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 Credits (ITCs)	1592					\$0					\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>					\$0					\$0
<b>Total including Account 1568</b>			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$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 <sup>4</sup>	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>	1555					\$0					\$0
Smart Meter OM&A Variance <sup>4</sup>	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										
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										

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

board

# Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate plan 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 from the vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2013										2014						
		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	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
<b>Group 2 Accounts</b>																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$1,112,829	\$1,112,829	\$0			\$30,741	\$30,741	\$1,112,829	\$110,160			\$1,222,989	\$30,741	\$16,804
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0			\$0	\$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			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0			-\$86	-\$86	\$0		\$1,385	\$1,385	-\$86				-\$86	\$1,385	-\$1	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0			\$3,109,795	\$3,109,795	\$0			\$0	\$0	\$3,109,795	\$1,321,800			\$4,431,595	\$0	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$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	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$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	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$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	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$0			-\$286,799	-\$286,799	\$0			-\$36,736	-\$36,736	-\$286,799	-\$44,891			-\$331,690	-\$36,736	-\$4,533
Misc. Deferred Debits	1525	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0			\$1,288,821	\$1,288,821	\$0			\$68,243	\$68,243	\$1,288,821	\$408,439			\$1,697,260	\$68,243	\$21,737
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574	\$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	\$0				\$0	\$0	
<b>Group 2 Sub-Total</b>		\$0	\$0	\$0	\$5,224,560	\$5,224,560	\$0	\$0	\$0	\$63,633	\$63,633	\$5,224,560	\$1,795,508	\$0	\$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	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0			-\$544,683	-\$544,683	\$0			\$0	\$0	-\$544,683				-\$544,683	\$0	
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	\$0			-\$678,660	-\$678,660	\$0			-\$583	-\$583	-\$678,660				-\$678,660	-\$583	
<b>Total including Account 1568</b>		\$0	\$0	\$0	\$4,001,217	\$4,001,217	\$0	\$0	\$0	\$63,050	\$63,050	\$4,001,217	\$1,795,508	\$0	\$0	\$5,796,725	\$63,050	\$34,007
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0			\$408,537	\$408,537	\$0			\$17,013	\$17,013	\$408,537				\$408,537	\$17,013	\$6,006
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0			\$0	\$0	\$0				\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$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	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$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	\$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	\$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																	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0						\$0				\$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0						\$0				\$0		

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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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility disposed of from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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 for

Account Descriptions	Account Number	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
<b>Group 2 Accounts</b>				
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			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	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			\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	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			\$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			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
<b>Group 2 Sub-Total</b>		\$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 Credits (ITCs)	1592			\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>			<b>-\$583</b>
<b>Total including Account 1568</b>		\$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			
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.

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# Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	2015										2016						
		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	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
<b>Group 2 Accounts</b>																		
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 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	-\$86				-\$86	\$1,384	-\$1			\$1,383	-\$86		-\$86	\$0	\$1,383		
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$4,431,595				\$4,431,595	\$0				\$0	\$4,431,595	\$147,000	\$4,431,595	\$147,000	\$0		
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0	\$50,731			\$50,731	\$0	\$334			\$334	\$50,731			\$50,731	\$334	\$558	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$0	\$0				\$0	\$0	\$225,388		\$225,388	\$0	\$1,139	
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 Deferral Account	1508	\$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	1508	\$0				\$0	\$0				\$0	\$548,080			\$548,080	\$0	\$44	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	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	\$522,056			\$522,056	\$0	\$1,683	
Retail Cost Variance Account - Retail	1518	-\$331,690	-\$39,487			-\$371,177	-\$41,269	-\$4,134			-\$45,403	-\$371,177		-\$331,689	-\$39,488	-\$45,403	-\$435	
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
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	\$0		
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
<b>Group 2 Sub-Total</b>		<b>\$7,020,068</b>	<b>\$466,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,486,265</b>	<b>\$97,640</b>	<b>\$45,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$143,465</b>	<b>\$7,486,265</b>	<b>\$940,042</b>	<b>\$6,658,531</b>	<b>\$0</b>	<b>\$1,767,776</b>	<b>\$143,465</b>	<b>\$6,444</b>
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 Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295	-\$544,683		-\$544,683	-\$0	-\$32,295		
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	<b>-\$678,660</b>	<b>\$528,677</b>			<b>-\$149,983</b>	<b>-\$583</b>	<b>-\$8,084</b>			<b>-\$8,667</b>	<b>-\$149,983</b>	<b>\$933,405</b>	<b>-\$678,660</b>	<b>\$7,281</b>	<b>\$1,469,364</b>	<b>-\$8,667</b>	<b>\$0</b>
<b>Total including Account 1568</b>		<b>\$5,796,725</b>	<b>\$994,874</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,791,599</b>	<b>\$97,057</b>	<b>\$5,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,503</b>	<b>\$6,791,599</b>	<b>\$1,873,447</b>	<b>\$5,435,188</b>	<b>\$7,281</b>	<b>\$3,237,140</b>	<b>\$102,503</b>	<b>\$6,444</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537	\$23,019	\$4,867			\$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 Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0			\$0	\$0		
Smart Grid OM&A Deferral Account	1535	\$188,477				\$188,477	\$10,613	\$2,245			\$12,858	\$188,477		\$188,477	-\$0	\$12,858		
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				-\$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				-\$5,973,776	-\$5,973,776		-\$5,973,776	\$0	\$0		
Smart Meter OM&A Variance <sup>4</sup>	1556	\$509,395				\$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	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					\$0	\$0			\$0			
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0					\$0	\$0			\$0			

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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## Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility disposed of from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
<b>Group 2 Accounts</b>				
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	1508			\$892
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$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 Deferral Account	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 Account	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	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			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$1,683
Retail Cost Variance Account - Retail	1518	-\$45,224		-\$613
Misc. Deferred Debits	1525			\$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	1582			\$0
Other Deferred Credits	2425			\$0
<b>Group 2 Sub-Total</b>		\$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 Credits (ITCs)	1592	-\$38,516		\$6,221
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	<b>-\$8,677</b>		<b>\$10</b>
<b>Total including Account 1568</b>		<b>\$94,237</b>	<b>\$0</b>	<b>\$14,710</b>
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			\$0
Smart Grid OM&A Deferral Account	1535	\$12,861		-\$3
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		\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$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.

# Board Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	2017										2018			
		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
<b>Group 2 Accounts</b>															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$1								\$1
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								\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0				\$0	-\$2								-\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$147,000	\$635,100			\$782,100	\$0							\$782,100	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$50,731				\$50,731	\$892	\$609						\$50,731	\$1,501
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$225,388		\$225,388		-\$0	\$1,139		\$1,139					-\$0	\$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
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	\$0				\$0	\$0							\$0	\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$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	\$548,080	\$350,661			\$898,741	\$44	\$8,264						\$898,741	\$8,309
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0	-\$1,384,801			-\$1,384,801	\$0							-\$1,384,801	\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	\$0	\$13,424			\$13,424	\$0							\$13,424	\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$0	\$0							\$0	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	-\$273,105			-\$273,105	\$0							-\$273,105	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$522,056	\$542,713			\$1,064,769	\$1,683	\$8,624						\$1,064,769	\$10,306
Retail Cost Variance Account - Retail	1518	-\$39,488				-\$39,488	-\$613	-\$474						-\$39,488	-\$1,088
Misc. Deferred Debits	1525	\$0				\$0	\$0							\$0	\$0
Retail Cost Variance Account - STR	1548	\$314,009				\$314,009	\$5,336	\$3,771						\$314,009	\$9,106
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0							\$0	\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0							\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0							\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0							\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0							\$0	\$0
<b>Group 2 Sub-Total</b>		\$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
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$0				-\$0	\$6,221			-\$6,221	\$0			-\$0	\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>	\$1,469,364	\$1,080,681			\$2,550,045	\$10	\$21,748			\$21,758			\$2,550,045	\$21,758
<b>Total including Account 1568</b>		\$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	\$49,892
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	-\$0				-\$0	-\$4							-\$0	-\$4
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	1535	-\$0				-\$0	-\$3							-\$0	-\$3
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0							\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0							\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	-\$0				-\$0	\$0							-\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	\$0							\$0	\$0
Smart Meter OM&A Variance <sup>4</sup>	1556	\$1				\$1	\$0							\$1	\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557	\$0				\$0	\$0							\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0								\$0	
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0								\$0	

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.

# Board Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances 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

Account Descriptions	Account Number	Projected Interest on Dec-31-17 Balances		Total Interest	Total Claim	2.1.7 RRR		Variance RRR vs. 2017 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)			As of Dec 31-17		
<b>Group 2 Accounts</b>								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$1		\$0.38		-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0		\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery								
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0		\$0.00	\$0	\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			-\$2	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$782,100	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$1,501	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$52,232	-\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	-\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account					<input type="checkbox"/> Check to Dispose of Account			
disposal of Fixed Assets Variance Account	1508			\$8,309		\$0.00	\$907,049	\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$1,384,801	\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$13,424	\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$273,105	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$10,306	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$1,075,075	\$0
Retail Cost Variance Account - Retail	1518		\$40,101	\$39,013		-\$474.29	-\$40,574	\$1
Misc. Deferred Debits	1525			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	\$0
Retail Cost Variance Account - STR	1548		-\$319,344	-\$310,238		\$3,771.16	\$323,114	-\$1
Board-Approved CDM Variance Account	1567			\$0		\$0.00		\$0
Extra-Ordinary Event Costs	1572			\$0		\$0.00		\$0
Deferred Rate Impact Amounts	1574			\$0		\$0.00		\$0
RSVA - One-time	1582			\$0		\$0.00		\$0
Other Deferred Credits	2425			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
<b>Group 2 Sub-Total</b>		\$0	-\$279,243	-\$251,109		\$3,297.25	\$1,454,515	\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0		\$0.00		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0		-\$0.06	\$0	\$0
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>		-\$1,478,050	-\$1,456,292		\$1,093,752.54	\$2,571,801	-\$1
<b>Total including Account 1568</b>		\$0	-\$1,757,293	-\$1,707,401		\$1,097,049.73	\$4,026,316	-\$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		-\$4.65		\$5
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0		\$0.00		\$0
Smart Grid Capital Deferral Account	1534			\$0		\$0.00		\$0
Smart Grid OM&A Deferral Account	1535			-\$3		-\$2.87		\$3
Smart Grid Funding Adder Deferral Account	1536			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0		-\$0.23		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0		\$0.00		\$0
Smart Meter OM&A Variance <sup>4</sup>	1556			\$0		\$1.14		-\$1
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$0		\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0

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.

Ontario Energy Board  
**2019 Deferral/Variance  
 Account Workform**

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

	Account Descriptions	Account Number	Variance RRR vs. 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 Charge <sup>9</sup>	1580	\$ (0.95)	
3.1	Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580	\$ (0.21)	
3.2	Variance WMS – Sub-account CBR Class B <sup>9</sup>	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) <sup>12</sup>	1588	\$ 984,278.09	Balance reflects true-ups completed in 2018
7	RSVA - Global Adjustment <sup>12</sup>	1589	\$ (243,573.65)	Balance reflects true-ups completed in 2018
12	Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$ (0.32)	
14	Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$ (3.54)	
15	Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>7</sup>	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	PIEs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ 0.06	
49	LRAM Variance Account <sup>11</sup>	1568	\$ (1.11)	
51	Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$ 4.65	
54	Smart Grid OM&A Deferral Account	1535	\$ 2.87	
57	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$ 0.23	
59	Smart Meter OM&A Variance <sup>4</sup>	1556	\$ (1.14)	

Energy Board  
**2019 Deferral/Variance  
 Account Workform**

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

Account Descriptions	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.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C	
			Total Metered kWh <sup>4</sup>	Total Metered kW <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4,5</sup>	Metered kW for Non-RPP Customers <sup>4,5</sup>		Metered kWh for Wholesale Market Participants (WMP) <sup>4</sup>	Metered kW for Wholesale Market Participants (WMP) <sup>4</sup>	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less 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											
<b>Total</b>		<b>396,489</b>	<b>7,364,071,000</b>	<b>9,962,801</b>	<b>4,198,813,773</b>	<b>9,957,788</b>	<b>\$ 180,265,829</b>	<b>33,972,968</b>	<b>63,608</b>	<b>7,330,098,032</b>	<b>9,899,193</b>

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

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

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

<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)								1568 LRAM Variance Account Class Allocation <sup>1</sup> (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>2</sup>
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	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	1595 Recovery Share 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>			
-	-	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%	0%	\$ -	
										Balance as per Sheet 2 \$ 1,093,753	
										Variance -\$ 1,093,753	





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



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



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



# 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)	A	3,320,883,387	3,320,883,387
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	406,348,952	406,348,952
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>12.24%</b>	

### 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

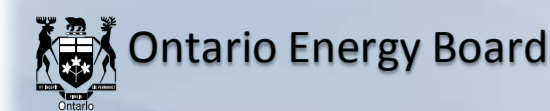
# of Class A/B Transition Customers		66			
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation 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	591,473	0.15%	\$ 470
Customer 33		3,620,629	3,620,629	0.89%	\$ 2,877
Customer 34		3,705,427	3,705,427	0.91%	\$ 2,945
Customer 35		3,387,565	3,387,565	0.83%	\$ 2,692
Customer 36		1,322,737	1,322,737	0.33%	\$ 1,051

Customer 37		3,426,312	3,426,312	0.84%	\$	2,723
Customer 38		3,028,169	3,028,169	0.75%	\$	2,406
Customer 39		3,852,586	3,852,586	0.95%	\$	3,062
Customer 40		10,982,997	10,982,997	2.70%	\$	8,728
Customer 41		5,467,513	5,467,513	1.35%	\$	4,345
Customer 42		3,449,368	3,449,368	0.85%	\$	2,741
Customer 43		3,121,264	3,121,264	0.77%	\$	2,480
Customer 44		7,759,977	7,759,977	1.91%	\$	6,167
Customer 45		9,820,399	9,820,399	2.42%	\$	7,804
Customer 46		10,520,738	10,520,738	2.59%	\$	8,361
Customer 47		20,940,054	20,940,054	5.15%	\$	16,641
Customer 48		8,495,721	8,495,721	2.09%	\$	6,751
Customer 49		5,774,870	5,774,870	1.42%	\$	4,589
Customer 50		6,168,175	6,168,175	1.52%	\$	4,902
Customer 51		6,335,073	6,335,073	1.56%	\$	5,034
Customer 52		4,868,112	4,868,112	1.20%	\$	3,869
Customer 53		4,736,368	4,736,368	1.17%	\$	3,764
Customer 54		18,392,618	18,392,618	4.53%	\$	14,616
Customer 55		4,426,060	4,426,060	1.09%	\$	3,517
Customer 56		9,033,301	9,033,301	2.22%	\$	7,179
Customer 57		7,921,182	7,921,182	1.95%	\$	6,295
Customer 58		4,515,396	4,515,396	1.11%	\$	3,588
Customer 59		3,989,457	3,989,457	0.98%	\$	3,170
Customer 60		9,594,667	9,594,667	2.36%	\$	7,625
Customer 61		5,156,085	5,156,085	1.27%	\$	4,097
Customer 62		6,760,038	6,760,038	1.66%	\$	5,372
Customer 63		16,654,356	16,654,356	4.10%	\$	13,235
Customer 64		19,352,318	19,352,318	4.76%	\$	15,379
Customer 65		35,968,774	35,968,774	8.85%	\$	28,584
Customer 66		40,758,393	40,758,393	10.03%	\$	32,390
<b>TOTAL</b>		<b>406,348,952</b>	<b>406,348,952</b>	<b>100.00%</b>	<b>\$</b>	<b>322,921</b>



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

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



## 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)	A	6,782,455,290	6,782,455,290
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	5.99%	6,376,106,338

### Allocation of Total CBR Class B Balance \$

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	66		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	% of kWh	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%	\$	30	-5
Customer 2		2,073,335	2,073,335	0.51%	\$	26	-5
Customer 3		2,661,600	2,661,600	0.66%	\$	33	-5
Customer 4		2,200,854	2,200,854	0.54%	\$	27	-5
Customer 5		2,293,607	2,293,607	0.56%	\$	28	-5
Customer 6		2,318,214	2,318,214	0.57%	\$	29	-5
Customer 7		677,016	677,016	0.17%	\$	8	-5
Customer 8		1,948,841	1,948,841	0.48%	\$	24	-5
Customer 9		1,867,820	1,867,820	0.46%	\$	23	-5
Customer 10		1,175,427	1,175,427	0.29%	\$	14	-5
Customer 11		3,917,370	3,917,370	0.96%	\$	48	-5
Customer 12		3,491,598	3,491,598	0.86%	\$	43	-5
Customer 13		4,825,194	4,825,194	1.19%	\$	59	-5
Customer 14		2,438,857	2,438,857	0.60%	\$	30	-5
Customer 15		2,266,513	2,266,513	0.56%	\$	28	-5
Customer 16		3,645,790	3,645,790	0.90%	\$	45	-5
Customer 17		3,806,816	3,806,816	0.94%	\$	47	-5
Customer 18		4,814,718	4,814,718	1.18%	\$	59	-5
Customer 19		4,404,831	4,404,831	1.08%	\$	54	-5
Customer 20		2,769,372	2,769,372	0.68%	\$	34	-5
Customer 21		2,750,164	2,750,164	0.68%	\$	34	-5
Customer 22		4,010,368	4,010,368	0.99%	\$	49	-5
Customer 23		2,435,164	2,435,164	0.60%	\$	30	-5
Customer 24		3,741,903	3,741,903	0.92%	\$	46	-5
Customer 25		3,443,090	3,443,090	0.85%	\$	42	-5
Customer 26		4,153,461	4,153,461	1.02%	\$	51	-5
Customer 27		1,345,061	1,345,061	0.33%	\$	17	-5
Customer 28		3,764,336	3,764,336	0.93%	\$	46	-5
Customer 29		3,242,452	3,242,452	0.80%	\$	40	-5
Customer 30		4,444,517	4,444,517	1.09%	\$	55	-5
Customer 31		3,079,567	3,079,567	0.76%	\$	38	-5
Customer 32		591,473	591,473	0.15%	\$	7	-5
Customer 33		3,620,629	3,620,629	0.89%	\$	45	-5
Customer 34		3,705,427	3,705,427	0.91%	\$	46	-5
Customer 35		3,387,565	3,387,565	0.83%	\$	42	-5
Customer 36		1,322,737	1,322,737	0.33%	\$	16	-5
Customer 37		3,426,312	3,426,312	0.84%	\$	42	-5
Customer 38		3,028,169	3,028,169	0.75%	\$	37	-5
Customer 39		3,852,586	3,852,586	0.95%	\$	47	-5
Customer 40		10,982,997	10,982,997	2.70%	\$	135	-5
Customer 41		5,467,513	5,467,513	1.35%	\$	67	-5
Customer 42		3,449,368	3,449,368	0.85%	\$	43	-5
Customer 43		3,121,264	3,121,264	0.77%	\$	38	-5
Customer 44		7,759,977	7,759,977	1.91%	\$	96	-5
Customer 45		9,820,399	9,820,399	2.42%	\$	121	-5
Customer 46		10,520,738	10,520,738	2.59%	\$	130	-5
Customer 47		20,940,054	20,940,054	5.15%	\$	258	-5
Customer 48		8,495,721	8,495,721	2.09%	\$	105	-5
Customer 49		5,774,870	5,774,870	1.42%	\$	71	-5
Customer 50		6,168,175	6,168,175	1.52%	\$	76	-5
Customer 51		6,335,073	6,335,073	1.56%	\$	78	-5
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%	\$	227	-5
Customer 55		4,426,060	4,426,060	1.09%	\$	55	-5
Customer 56		9,033,301	9,033,301	2.22%	\$	111	-5
Customer 57		7,921,182	7,921,182	1.95%	\$	98	-5
Customer 58		4,515,396	4,515,396	1.11%	\$	56	-5
Customer 59		3,989,457	3,989,457	0.98%	\$	49	-5
Customer 60		9,594,667	9,594,667	2.36%	\$	118	-5
Customer 61		5,156,085	5,156,085	1.27%	\$	64	-5
Customer 62		6,760,038	6,760,038	1.66%	\$	83	-5
Customer 63		16,654,356	16,654,356	4.10%	\$	205	-5
Customer 64		19,352,318	19,352,318	4.76%	\$	238	-5
Customer 65		35,968,774	35,968,774	8.85%	\$	443	-5
Customer 66		40,758,393	40,758,393	10.03%	\$	502	-5
<b>Total</b>		<b>406,348,952</b>	<b>406,348,952</b>	<b>100.00%</b>	<b>\$</b>	<b>5,007</b>	<b>-417</b>

# 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.

2016

(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	2,214,984,000	-	0	36%
GENERAL SERVICE LESS THAN 50 KW	704,193,000	-	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	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%
<b>Total</b>	<b>7,330,098,032</b>	<b>9,899,193</b>	<b>404,789,636</b>	<b>708,114</b>	<b>794,355,923</b>	<b>1,629,634</b>	<b>6,130,952,474</b>	<b>7,561,445</b>		<b>100%</b>

# 2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,214,984,000	-\$ 861,617	- 0.0004
GENERAL SERVICE LESS THAN 50 KW	kWh	704,193,000	-\$ 259,106	- 0.0004
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 1,499	kW	4,800	\$ -	-
STANDBY POWER GENERAL SERVICE 1,500	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			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
			\$ -	-
<b>Total</b>			<b>-\$ 2,708,728</b>	

\$/kWh  
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1                                    **Response to OEB Staff Interrogatory Question #6**

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  
8                                    2017 balances in the current rate application as principal adjustments in the 2017  
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  
14                                    be comprised of the reversing principal adjustments pertaining to 2016, as  
15                                    well as the principal adjustments pertaining to 2017. This also allows for  
16                                    the 2018 projected interest figures to be calculated appropriately.  
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  
31                                    Reporting and Record-keeping Requirements (RRR). Therefore, column BV now  
32                                    indicates Account 1588 and 1589 are out of balance.  
33

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.

7

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

1 **Response to OEB Staff Interrogatory Question #7**

2

3 **Question #7:**

4

5 **Ref: Exhibit 9, Tab 2, Schedule 1 – 3.0 Accounts for which Hydro Ottawa is**  
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  
16 systems, as it would reduce the need to manually monitor and write-off residual  
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?

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**Response:**



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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.

1 Hydro Ottawa used OEB policy regarding the disposition of Group 1  
2 accounts when considering intergenerational inequity and if the amount  
3 being proposed for later disposal would be considered material under this  
4 policy. Specifically, the pre-set disposal threshold is \$0.001 per kWh.  
5 Hydro Ottawa's 1595 Sub-account (2014) holds a residual value of  
6 \$91,667.38 which represent a per kWh value of \$0.00001. Therefore, on  
7 its own, the 1595 Sub-account (2014) balance would be less than the  
8 materiality threshold of clearing Group 1 Regulatory Accounts.

9

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

14

15 The second expectation is that audited residual disposition balances are  
16 cleared a year after a rate rider's sunset date has expired. The second  
17 expectation clears rate riders sooner than the two year cancel rebill period  
18 and could result in inefficiency of clearing 1595 Sub-accounts more than  
19 once. In addition, it requires LDCs to monitor and write-off or up vintage  
20 1595 balances to ensure no further transitions flow through the account,  
21 and justify their clearance in later rate applications should it be requested.<sup>1</sup>

22 As such, Hydro Ottawa has made a proposal that it believes takes  
23 materiality into consideration, weighs the two expectations in the OEB  
24 filing requirements, while considering the efficiency of Hydro Ottawa's  
25 internal processes and the rate application process.

---

<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 Staff Interrogatory Question #8**

2  
3 **Question #8:**

4  
5 **Ref: 2017 Continuity Schedule Tab 2.a 1595 Vintage Sub-Account (2016)**

6  
7 The Applicant has recorded carrying charges of \$19,994 in Account 1595 (2016)  
8 for the year 2017. The Principal Balances for opening and closing 2017 are  
9 \$71,149 and \$76,315, respectively, or an average balance of approximately  
10 \$73,732. At the OEB's weighted average prescribed interest rate for 2017 of  
11 1.2%, carrying charges should approximate \$854.

- 12  
13 a) Please provide an explanation for the amounts entered in the interest  
14 charges for 2017 and update the Rate Generator model, if necessary.

---

15  
16  
17 **Response:**

- 18  
19 a) Hydro Ottawa has made adjustments to the presentation of the carrying  
20 charges of \$19,994 in Account 1595 (2016).

21  
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 Adjustments during 2017".

27  
28 The remaining 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 Interrogatory Question #5 for an updated DVA Workform.

1 **Response to OEB Staff Interrogatory Question #9**

2  
3 **Question #9:**

4  
5 **Ref: Exhibit 9, Tab 2, Schedule 1, 7.0 GA and WMS CBR Class A**  
6 **Adjustments**  
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  
15 adjustments monthly. Hydro Ottawa estimates that the highest one-time  
16 adjustment would result in a temporary total bill increase of approximately 3.2%.”  
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.

1                                    **Response to OEB Staff Interrogatory Question #10**

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.