

UPDATED SUMMARY OF CURRENT DEFERRAL AND VARIANCE ACCOUNTS

1. INTRODUCTION

As originally submitted, this Schedule provides a summary of currently held deferral and variance accounts ("DVAs"), as of December 31, 2018. A continuity schedule for current DVAs can be found in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule). While updating its evidence for 2019 actuals, Hydro Ottawa observed that the originally submitted live Excel version of Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) did not match the PDF version in the Application (which is the correct version). Accordingly, as part of these updates for 2019 actuals, both versions of Attachment 9-1-1(A) are being updated (Excel and PDF).

Accounting for 2019 actuals, this Schedule provides a summary of currently held DVAs, as of December 31, 2019. A continuity schedule for current DVAs can be found in UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule).

Details of new accounts for which approval is being sought as part of this Application are included in Exhibit 9-2-1: New Deferral and Variance Accounts. Details of the accounts for which Hydro Ottawa is seeking disposition are discussed in UPDATED Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

2. DETAILS OF DVAs

Tables 1 and 2 below present a complete list of Hydro Ottawa's active DVAs. The DVAs are categorized based on the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative*¹ ("EDDVAR Report"), which categorizes the DVAs into Group 1 and Group 2 Accounts. In Table 1, Uniform System of Accounts ("USofA") Account 1595 will have a Sub-Account for each year from 2016-2020. In Hydro Ottawa's 2020 rate adjustment

¹ Ontario Energy Board, *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)* EB-2008-0046 (July 31, 2009).

1 application, the Sub-Account for 2014 was cleared on a final basis and is thus not included as
2 part of this Application.²

3

4 Hydro Ottawa confirms that DVAs are being used as prescribed in the OEB's *Accounting*
5 *Procedures Handbook* ("APH"). Please refer to **UPDATED** Exhibit 9-1-2: Group 1 Accounts and
6 **UPDATED** Exhibit 9-1-3: Group 2 Accounts for additional information on these Accounts.

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Table 1 – Group 1 DVAs

Group 1 Account – Description	Account
Low Voltage ("LV") Variance Account	1550
Smart Meter Entity Charge Variance Account	1551
Retail Settlement Variance Account ("RSVA") – Wholesale Market Service Charge	1580
RSVA – Retail Transmission Network Charge	1584
RSVA – Retail Transmission Connection Charge	1586
RSVA – Power (excluding Global Adjustment)	1588
RSVA – Global Adjustment	1589
Disposition and Recovery/Refund of Regulatory Balances (2016-2020)	1595

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Table 2 – Group 2 DVAs

Group 2 Account – Description	Account
Other Regulatory Assets ³	1508
Retail Cost Variance Account – Retail ⁴	1518
Pension & Other Post-Employment Benefits ("OPEB") Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522
Renewable Generation Connection Funding Adder Deferral Account	1533
Retail Cost Variance Account – Service Transaction Request ("STR") ⁵	1548
Lost Revenue Adjustment Mechanism ("LRAM") Variance Account	1568
PILS and Tax Variance	1592

² Ontario Energy Board, *Decision and Rate Order*, EB-2019-0046 (December 17, 2019), pages 13-15.

³ This Account has multiple Sub-Accounts. Please see Table 4 below (as updated) for a complete list.

⁴ No principal amounts have been recorded into this Account since Hydro Ottawa discontinued its use on December 31, 2015. The Account is active due to historical balances and continued accumulation of carrying charges. Please see Exhibit 9-1-5: Retail Service Charges for further details.

⁵ *Ibid.*

1 **3. CONTINUITY SCHEDULE**

2 A complete continuity schedule for all DVAs, including Sub-Accounts, can be found in
3 Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule), as
4 originally submitted. Hydro Ottawa is using the DVA Workform provided by the OEB on January
5 31, 2020 via email. The utility has updated the model using audited balances to the end of 2018,
6 and has included 2020 disposition and specific adjustments related to 2019 (inputted into the
7 principal adjustments column BF). Further details on each adjustment are provided in the
8 following pieces of evidence: sheet "3. Appendix A" within Attachment 9-1-1(A): OEB Workform
9 - Deferral and Variance Account (Continuity Schedule); Exhibit 9-1-3: Group 2 Accounts; and
10 Exhibit 9-1-4: Account 1592 PILS and Tax Variance.

11

12 In its original Application, Hydro Ottawa indicated that it will update the DVA model for 2019
13 actuals at a later stage in this Application's proceeding.

14

15 Accounting for 2019 actuals, a complete continuity schedule for all DVAs, including
16 Sub-Accounts, can be found in UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and
17 Variance Account (Continuity Schedule). Hydro Ottawa is using the DVA Workform provided by
18 the OEB on January 31, 2020 via email. The utility has updated the model using audited
19 balances to the end of 2019, and has included specific adjustments related to 2019 and 2020
20 (inputted into the principal adjustments column BF). Further details on each adjustment are
21 provided in the following pieces of evidence: sheet "3. Appendix A" within UPDATED
22 Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule),
23 UPDATED Exhibit 9-1-3: Group 2 Accounts, and UPDATED Exhibit 9-1-4: Account 1592 PILS
24 and Tax Variance. Hydro Ottawa has added formulas to cells BV80 and BV91 to ensure the
25 variances in cells BW80 and BW91, respectively, are correct in tab 2b. 2017 Continuity
26 Schedule of the UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance
27 Account (Continuity Schedule).

28

29 For more details on Hydro Ottawa's proposed disposition of DVAs, please see UPDATED
30 Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

1 4. CARRYING CHARGES

2 The interest rate used for the calculation of all carrying charges to applicable Accounts is
3 prescribed by the OEB and published quarterly on its website. Table 3, as originally submitted,
4 provides a summary of these interest rates up to Q1 2020. The updated version of Table 3
5 includes the interest rates up to Q2 2020. Hydro Ottawa confirms that it uses these interest
6 rates, where applicable.

7

8 Table 3 – AS ORIGINALLY SUBMITTED – Interest Rates for Carrying Charges on DVAs

Prescribed Interest Rate		
Period Used	Approved for Deferral and Variance Accounts	CWIP Account - Prescribed Interest Rate
Q3 2019 to Q1 2020	2.18%	2.88%
Q2 2019	2.18%	3.39%
Q1 2019	2.45%	3.82%
Q4 2018	2.17%	3.35%
Q2 2018 to Q3 2018	1.89%	3.35%
Q4 2017 to Q1 2018	1.50%	2.99%
Q3 2017	1.10%	2.53%
Q1 2017 to Q2 2017	1.10%	2.81%
Q4 2016	1.10%	2.46%
Q1 2016 to Q3 2016	1.10%	2.92%
Q3 2015 to Q4 2015	1.10%	2.55%
Q2 2015	1.10%	2.28%
Q1 2015	1.47%	2.89%

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1 **Table 3 – UPDATED FOR 2019 ACTUALS – Interest Rates for Carrying Charges on DVAs**

Prescribed Interest Rate		
Period Used	Approved for Deferral and Variance Accounts	CWIP Account - Prescribed Interest Rate
Q2 2020	2.18%	2.48%
Q3 2019 to Q1 2020	2.18%	2.88%
Q2 2019	2.18%	3.39%
Q1 2019	2.45%	3.82%
Q4 2018	2.17%	3.35%
Q2 2018 to Q3 2018	1.89%	3.35%
Q4 2017 to Q1 2018	1.50%	2.99%
Q3 2017	1.10%	2.53%
Q1 2017 to Q2 2017	1.10%	2.81%
Q4 2016	1.10%	2.46%
Q1 2016 to Q3 2016	1.10%	2.92%
Q3 2015 to Q4 2015	1.10%	2.55%
Q2 2015	1.10%	2.28%
Q1 2015	1.47%	2.89%

2
3 **5. RECONCILIATION OF CONTINUITY SCHEDULE VS. REPORTING AND RECORD**
4 **KEEPING REQUIREMENTS**

5 As originally submitted, Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account
6 (Continuity Schedule) only has immaterial differences in the Account balances as of December
7 31, 2018 between the continuity schedule and 2.1.7 of the OEB's Reporting and Record
8 Keeping Requirements ("RRRs"). Hydro Ottawa has calculated column BV of the continuity
9 schedule using updated 2018 RRR values. As indicated earlier in this Schedule, specific
10 adjustments have been made related to Group 2 Accounts.

11
12 Accounting for 2019 actuals, UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and
13 Variance Account (Continuity Schedule) has immaterial differences in the updated Account
14 balances as of December 31, 2019 between the continuity schedule and 2.1.7 of the OEB's
15 RRRs. Hydro Ottawa has calculated column BV of the continuity schedule using updated 2019
16 RRR values. As indicated earlier in this Schedule, specific adjustments have been made related
17 to Group 2 Accounts.

1 Account 1588 and Account 1589 are different from the RRR balances, as the balances in the
2 continuity schedule reflect OEB Filing Requirement true-ups in 2018 and 2019.

3

4 As originally submitted, sub-Account 1508, other regulatory assets - Y factor variance, does not
5 balance to the 2018 RRR values as there is a \$5.7M principal adjustment in the 2018 column.
6 This adjustment was made to clear the revenue requirement related to Hydro Ottawa's new
7 facilities for 2019 and 2020 on an interim basis, as per the Approved Settlement Agreement
8 governing the utility's 2016-2020 rate term.⁶ Additional adjustments related to the Y Factor
9 Account, the New Facilities Deferral Account, and the Gains/Losses from Sale of Existing
10 Facilities Deferral Account have been entered into the 2019 column. Based on updates for 2019
11 actuals, the Y factor does not balance to the 2019 RRR values as there is a \$3.4M principal
12 adjustment in the 2019 column which consists of an adjustment for both 2019 and 2020. Please
13 refer to UPDATED Exhibit 9-1-3: Group 2 Accounts as well as sheet "3. Appendix A" within
14 UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity
15 Schedule) for further information.

16

17 As originally submitted, sub-Account of 1592 – PILS and Tax Variances – Capital Cost
18 Allowance ("CCA") Changes does not balance to 2018 RRR values, as an adjustment has been
19 entered into the 2019 principal column. On July 25, 2019, the OEB released a letter which
20 directed utilities to record into a newly established Sub-Account of 1592 the tax impact of Bill
21 C-97.⁷ Hydro Ottawa has entered an adjustment amount in order to clear balances related to Bill
22 C-97. Please see sheet "3. Appendix A" within UPDATED Attachment 9-1-1(A): OEB Workform -
23 Deferral and Variance Account (Continuity Schedule) as well as UPDATED Exhibit 9-1-4:
24 Account 1592 PILS and Tax Variance for further information on this Sub-Account. Based on
25 updates for 2019 actuals, sub-account 1592 does not balance to the 2019 RRR values as there
26 is a \$(5.4M) principal adjustment in the 2019 column which consists of adjustments for 2019
27 and 2020.

⁶ Hydro Ottawa Limited, 2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal, EB-2015-0004 (December 7, 2015).

⁷ Ontario Energy Board, Letter re: Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance (July 25, 2019).

1 Finally, adjustments have been made to the LRAM Variance Account (as originally submitted) in
2 columns BD and BI to reverse all LRAM recorded up to December 31, 2018, while another
3 adjustment was added to column BF to balance with the LRAM being requested as per Exhibit
4 4-5-2: LRAM Variance Account. Please see Exhibit: 4-5-2: LRAM Variance Account for
5 information on the amount being requested for clearance.

6

7 Accounting for 2019 actuals, adjustments have been made to the LRAM Variance Account in
8 columns BF and BK to reverse all LRAM recorded up to December 31, 2019, while another
9 adjustment in the same cell includes the LRAM being requested as per UPDATED Exhibit 4-5-2:
10 LRAM Variance Account. Please see UPDATED Exhibit: 4-5-2: LRAM Variance Account for
11 information on the amount being requested for clearance.

12

13 **6. NEW DVAs AND SUB-ACCOUNTS**

14 Please see Exhibit 9-2-1: New Deferral and Variance Accounts for information.

15

16 **7. ADJUSTMENTS TO DVAs**

17 Hydro Ottawa confirms that it has not made any adjustments to DVA balances that were
18 previously approved by the OEB on a final basis.

19

20 **8. STATUS OF GROUP 2 ACCOUNTS**

21 Hydro Ottawa identified active Group 2 Accounts in Table 2 above. The updated version of
22 Table 4 below outlines how the utility's planned action for the Group 2 Accounts in 2021-2025
23 (i.e. continue, continue with modification, add, or discontinue). For information on those
24 Accounts for which Hydro Ottawa is requesting modification, please see Exhibit 9-2-1: New
25 Deferral and Variance Accounts. For information on those Accounts which Hydro Ottawa is
26 requesting to add, please see UPDATED Exhibit 9-1-3: Group 2 Accounts.

1 **Table 4 – AS ORIGINALLY SUBMITTED – Proposed Action on Group 2 Accounts for**
2 **2021-2025**

Group 2 Account - Description	Account	Continue/Discontinue
Other Regulatory Assets - Sub-Accounts		
Incremental Capital Charges	1508	Continue
Capital Charges	1508	Continue
Pension & OPEB	1508	Continue
Energy East Consultation Costs ⁸	1508	Discontinue
Pole Attachment Charge Revenues Variance Account	1508	Discontinue
Wireless Attachment Revenues Deferral Account	1508	Discontinue
Y-Factor Variance Account	1508	Discontinue
Gains/Losses from Sale of Existing Facilities Deferral	1508	Discontinue
New Facilities Deferral Account	1508	Discontinue
Gains and Loss on Disposal of Fixed Assets Variance Account	1508	Continue
Earnings Sharing Mechanism ("ESM") Variance Account	1508	Continue with Modification
Connection Cost Recovery Agreement Payment	1508	Continue with Modification
Efficiency Adjustment Mechanism Deferral Account	1508	Continue
OEB Cost Assessment Variance	1508	Continue ⁹
Retail Cost Variance Account – Retail	1518	Discontinue
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	Continue
Renewable Generation Connection Funding Adder Deferral Account	1533	Continue
Retail Cost Variance Account – STR	1548	Discontinue
LRAM Variance Account	1568	Continue
PILS and Tax Variances - Sub-Account: CCA Changes	1592	Continue

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⁸ In Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule), the formal name for this item is Other Regulatory Assets - Sub-Account-East Energy Cost Defer Cost.

⁹ Hydro Ottawa will record amounts into the OEB Cost Assessment Variance Account until December 31, 2020, prior to the rebasing of rates in 2021. This Account will therefore not have additional principal balances recorded during the 2021-2025 period. However, it will be cleared and discontinued after December 31, 2020.

1 **Table 4 – UPDATED FOR 2019 ACTUALS – Proposed Action on Group 2 Accounts for**
2 **2021-2025**

Group 2 Account - Description	Account	Continue/Discontinue
Other Regulatory Assets - Sub-Accounts		
Incremental Capital Charges	1508	Continue
Capital Charges	1508	Continue
Pension & OPEB	1508	Continue
Energy East Consultation Costs ¹⁰	1508	Discontinue
Pole Attachment Charge Revenues Variance Account	1508	Discontinue
Wireless Attachment Revenues Deferral Account	1508	Discontinue
Y-Factor Variance Account	1508	Discontinue
Gains/Losses from Sale of Existing Facilities Deferral	1508	Discontinue
New Facilities Deferral Account	1508	Discontinue
Gains and Loss on Disposal of Fixed Assets Variance Account	1508	Continue
Earnings Sharing Mechanism ("ESM") Variance Account	1508	Continue with Modification
Connection Cost Recovery Agreement Payment	1508	Continue with Modification
Efficiency Adjustment Mechanism Deferral Account	1508	Continue
OEB Cost Assessment Variance	1508	Continue ¹¹
Impacts Arising from COVID-19 Emergency		
Cost Associated With Billing and System Changes	1509	Add
Lost Revenues	1509	Add
Other Costs	1509	Add
Retail Cost Variance Account – Retail	1518	Discontinue
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	Continue
Renewable Generation Connection Funding Adder Deferral Account	1533	Continue
Retail Cost Variance Account – STR	1548	Discontinue
LRAM Variance Account	1568	Continue
PILS and Tax Variances - Sub-Account: CCA Changes	1592	Continue

3

¹⁰ In UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule), the formal name for this item is Other Regulatory Assets - Sub-Account-East Energy Cost Defer Cost.

¹¹ Hydro Ottawa will record amounts into the OEB Cost Assessment Variance Account until December 31, 2020, prior to the rebasing of rates in 2021. This Account will therefore not have additional principal balances recorded during the 2021-2025 period. However, it will be cleared and discontinued after December 31, 2020.



Ontario Energy Board

2021 Deferral/Variance Account Workform

Utility Name

Service Territory

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

Questions

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

Question 1

For Accounts 1588 and 1589,

Please indicate the year the accounts were last disposed on a final basis

- a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.
 b) If the accounts were last approved on an interim basis, and
 i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for disposition on an interim basis.
 ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis.
 (e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017)

Question 2

For the remaining Group 1 DVAs,

Please indicate the year the accounts were last disposed on a final basis

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

Question 3

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

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

Question 4

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

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

Question 5

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

Question 6

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

General Notes

Notes

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Ontario Energy Board

2021 Deferral/Variance Account Workform

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

		2016						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(1) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16
Group 1 Accounts								
LV Variance Account	1550	\$0				\$0	\$0	
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0	
RSVA - Wholesale Market Service Charge ⁵	1580	\$0				\$0	\$0	
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0				\$0	\$0	
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0				\$0	\$0	
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0	
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0	
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0				\$0	\$0	
RSVA - Global Adjustment ⁴	1589	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	\$0	-\$77,471	-\$631,762	-\$520,642	\$33,649	\$0	\$636
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$0	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0				\$0	\$0	
Not to be disposed of until a year after rate rider has expired and that balance has been audited								
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$4,943,361	\$4,317,921	-\$520,642	\$104,798	\$0	-\$24,378
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$4,943,361	\$4,317,921	-\$520,642	\$104,798	\$0	-\$24,378
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Energy Board

Deferral/Variance Account Workform

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

Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(1) during 2016	Closing Interest Amounts as of Dec-31-16
Group 1 Accounts				
LV Variance Account	1550			\$0
Smart Metering Entity Charge Variance Account	1551			\$0
RSVA - Wholesale Market Service Charge ⁵	1580			\$0
Variance WMS – Sub-account CBR Class A ⁵	1580			\$0
Variance WMS – Sub-account CBR Class B ⁵	1580			\$0
RSVA - Retail Transmission Network Charge	1584			\$0
RSVA - Retail Transmission Connection Charge	1586			\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588			\$0
RSVA - Global Adjustment ⁴	1589			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	-\$138,969	-\$137,952	\$1,653
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$9,584		-\$34,599
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595			\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$129,385	-\$137,952	-\$32,945
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$129,385	-\$137,952	-\$32,945
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0

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

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Energy Board

Deferral/Variance Account Workform

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

		2018								
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018
Group 1 Accounts										
LV Variance Account	1550	\$0	\$0			-\$359,930	-\$359,930	\$0		
Smart Metering Entity Charge Variance Account	1551	\$0	\$0			-\$369,519	-\$369,519	\$0		
RSVA - Wholesale Market Service Charge ⁵	1580	\$0	\$0			-\$8,655,881	-\$8,655,881	\$0		
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$0			\$0	\$0	\$0		
Variance WMS – Sub-account CBR Class B ⁵	1580	\$0	\$0			-\$221,281	-\$221,281	\$0		
RSVA - Retail Transmission Network Charge	1584	\$0	\$0			\$469,735	\$469,735	\$0		
RSVA - Retail Transmission Connection Charge	1586	\$0	\$0			-\$3,113,644	-\$3,113,644	\$0		
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$0	\$0			\$817,468	\$817,468	\$0		
RSVA - Global Adjustment ⁴	1589	\$0	\$0			-\$1,561,781	-\$1,561,781	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	-\$1,516	-\$90,151	\$29			-\$90,123	-\$1,516	-\$1,680	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	-\$29,443	\$91,153	-\$37			\$91,117	-\$29,443	\$2,644	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$303,762	-\$694,570	\$505,671			-\$188,899	-\$303,762	-\$4,864	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	\$0	\$0	\$11,447,552	\$11,733,407		-\$285,855	\$0	-\$114,111	\$304,969
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0	\$0				\$0	\$0		
Not to be disposed of until a year after rate rider has expired and that balance has been audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$334,721	-\$693,567	\$11,953,215	\$11,733,407	-\$12,994,832	-\$13,468,592	-\$334,721	-\$118,011	\$304,969
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$334,721	-\$693,567	\$11,953,215	\$11,733,407	-\$11,433,051	-\$11,906,811	-\$334,721	-\$118,011	\$304,969
RSVA - Global Adjustment 4	1589	\$0	\$0	\$0	\$0	-\$1,561,781	-\$1,561,781	\$0	\$0	\$0

Energy Board

Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18
Group 1 Accounts			
LV Variance Account	1550	-\$7,937	-\$7,937
Smart Metering Entity Charge Variance Account	1551	-\$6,014	-\$6,014
RSVA - Wholesale Market Service Charge ⁵	1580	-\$188,875	-\$188,875
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$4,264	-\$4,264
RSVA - Retail Transmission Network Charge	1584	\$5,426	\$5,426
RSVA - Retail Transmission Connection Charge	1586	-\$75,458	-\$75,458
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$40,606	\$40,606
RSVA - Global Adjustment ⁴	1589	\$116,929	\$116,929
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595		-\$3,196
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595		\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595		-\$26,799
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595		-\$308,626
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595		-\$419,080
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595		\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>			
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$119,587	-\$877,288
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$236,516	-\$994,217
RSVA - Global Adjustment 4	1589	\$116,929	\$116,929

Energy Board

Deferral/Variance Account Workform

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

		2019								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-19	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019
Group 1 Accounts										
LV Variance Account	1550	-\$359,930	-\$304,865	-\$274,566		-\$390,228	-\$7,937	-\$3,872	-\$7,221	\$0
Smart Metering Entity Charge Variance Account	1551	-\$369,519	-\$75,564	-\$65,851		-\$379,232	-\$6,014	-\$7,495	-\$1,574	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	-\$8,655,881	-\$2,022,576	-\$7,272,642		-\$3,405,815	-\$188,875	-\$24,805	-\$183,396	\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0	\$0			\$0	\$0	\$0		\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$221,281	-\$477,649	-\$81,039		-\$617,890	-\$4,264	-\$7,691	-\$2,537	\$0
RSVA - Retail Transmission Network Charge	1584	\$469,735	-\$714,195	\$364,929		-\$609,389	\$5,426	-\$10,063	\$8,868	\$0
RSVA - Retail Transmission Connection Charge	1586	-\$3,113,644	-\$4,577,938	-\$2,496,268		-\$5,195,315	-\$75,458	-\$64,182	-\$66,807	\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$817,468	\$1,227,760	-\$246,284	-\$484,568	\$1,806,944	\$40,606	\$21,992	\$2,710	\$0
RSVA - Global Adjustment ⁴	1589	-\$1,561,781	\$5,277,705	\$2,544,768	\$485,255	\$1,656,411	\$116,929	\$70,537	\$94,304	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	-\$90,123				-\$90,123	-\$3,196	-\$2,025		\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0				\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$91,117	\$180			\$91,297	-\$26,799	\$111		\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$188,899	\$745			-\$188,154	-\$308,626	-\$4,234		\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	-\$285,855	\$13,262			-\$272,592	-\$419,080	-\$6,320		\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$0	\$7,774,638	\$7,526,954		\$247,684	\$0	-\$92,883	\$155,654	
Not to be disposed of until a year after rate rider has expired and that balance has been audited										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$13,468,592	\$6,121,503	\$0	\$687	-\$7,346,401	-\$877,288	-\$130,929	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$11,906,811	\$843,799	-\$2,544,768	-\$484,568	-\$9,002,813	-\$994,217	-\$201,466	-\$94,304	\$0
RSVA - Global Adjustment 4		1589	-\$1,561,781	\$5,277,705	\$2,544,768	\$485,255	\$1,656,411	\$116,929	\$70,537	\$94,304

Energy Board

Deferral/Variance Account Workform

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		2020				
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-19	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2020	Closing Interest Balances as of Dec 31-19 Adjusted for Dispositions during 2020
Group 1 Accounts						
LV Variance Account	1550	-\$4,588	-\$85,363	-\$2,635	-\$304,865	-\$1,954
Smart Metering Entity Charge Variance Account	1551	-\$11,935	-\$303,668	-\$11,264	-\$75,564	-\$670
RSVA - Wholesale Market Service Charge ⁵	1580	-\$30,283	-\$1,383,239	-\$36,567	-\$2,022,576	\$6,284
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0			\$0	\$0
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$9,418	-\$140,241	-\$4,878	-\$477,649	-\$4,540
RSVA - Retail Transmission Network Charge	1584	-\$13,506	\$104,806	-\$1,087	-\$714,195	-\$12,419
RSVA - Retail Transmission Connection Charge	1586	-\$72,833	-\$617,377	-\$22,527	-\$4,577,938	-\$50,306
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$59,888	\$1,063,752	\$61,804	\$743,192	-\$1,916
RSVA - Global Adjustment ⁴	1589	\$93,162	-\$4,106,548	-\$69,669	\$5,762,960	\$162,832
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	-\$5,221	-\$90,123	-\$5,221	\$0	\$1
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	-\$26,688			\$91,297	-\$26,688
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$312,860			-\$188,154	-\$312,860
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	-\$425,399			-\$272,592	-\$425,399
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	-\$248,537			\$247,684	-\$248,537
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>						
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$1,008,217	-\$5,558,000	-\$92,045	-\$1,788,401	-\$916,173
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,101,380	-\$1,451,452	-\$22,375	-\$7,551,361	-\$1,079,004
RSVA - Global Adjustment 4	1589	\$93,162	-\$4,106,548	-\$69,669	\$5,762,960	\$162,832

Energy Board

Deferral/Variance Account Workform

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

		Projected Interest on Dec-31-19 Balances				
Account Descriptions	Account Number	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec 31 -19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No
Group 1 Accounts						
LV Variance Account	1550	-\$6,646		-\$8,600	-\$313,464.82	
Smart Metering Entity Charge Variance Account	1551	-\$1,647		-\$2,317	-\$77,881.74	
RSVA - Wholesale Market Service Charge ⁵	1580	-\$44,092		-\$37,808	-\$2,060,383.95	
Variance WMS – Sub-account CBR Class A ⁵	1580	\$0		\$0	\$0.00	
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$10,413		-\$14,952	-\$492,600.82	
RSVA - Retail Transmission Network Charge	1584	-\$15,569		-\$27,988	-\$742,183.84	
RSVA - Retail Transmission Connection Charge	1586	-\$99,799		-\$150,106	-\$4,728,043.83	
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$16,202		\$14,286	\$757,477.82	Yes
RSVA - Global Adjustment ⁴	1589	\$125,633		\$288,464	\$6,051,423.89	Yes
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	\$0		\$1	\$0.00	No
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0		\$0	\$0.00	No
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$1,990		-\$24,697	\$66,599.57	Yes
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$4,102		-\$316,962	-\$505,115.85	Yes
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	-\$5,943		-\$431,342	\$0.00	No
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	\$5,400		-\$243,138	\$0.00	No
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>						
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$38,987	\$0	-\$955,160	-\$2,044,173.57	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$164,620	\$0	-\$1,243,624	-\$8,095,597.45	
RSVA - Global Adjustment 4	1589	\$125,633	\$0	\$288,464	\$6,051,423.89	

Energy Board

Deferral/Variance Account Workform

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		2.1.7 RRR	
Account Descriptions	Account Number	As of Dec 31-19	Variance RRR vs. 2019 Balance (Principal + Interest)
Group 1 Accounts			
LV Variance Account	1550	-\$394,816.77	-\$0
Smart Metering Entity Charge Variance Account	1551	-\$391,166.12	\$0
RSVA - Wholesale Market Service Charge ⁵	1580	-\$3,436,098.51	-\$0
Variance WMS – Sub-account CBR Class A ⁵	1580	-\$0.64	-\$1
Variance WMS – Sub-account CBR Class B ⁵	1580	-\$627,306.82	\$1
RSVA - Retail Transmission Network Charge	1584	-\$622,895.49	-\$1
RSVA - Retail Transmission Connection Charge	1586	-\$5,268,148.22	-\$0
RSVA - Power (excluding Global Adjustment) ⁴	1588	\$3,008,463.07	\$1,141,631
RSVA - Global Adjustment ⁴	1589	\$1,919,514.10	\$169,940
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	-\$95,343.60	-\$1
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	\$64,609.30	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	-\$501,014.09	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	-\$697,991.70	\$0
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	-\$853	\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>			
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$8,354,618.72	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$10,104,192.48	\$0
RSVA - Global Adjustment 4	1589	\$1,749,573.76	\$0

Variance does not agree to RRR CBR balance in BV28. Please provide an explanation of t

Please provide an explanation of the variance in the tab 3 - Appendix A

Please provide an explanation of the variance in the tab 3 - Appendix A

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Deferral/Variance Account Workform

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

		2016										2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(I) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(I) 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(I) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(I) Debit/(Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(I) 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			
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0		\$1,363,934	\$1,363,934	\$0	\$0		\$75,049	\$75,049	\$0	\$0				\$0	\$0				
Pole Attachment Revenue Variance ⁵	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Retail Service Charge Incremental Revenue ⁶	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	-\$502,482	-\$502,482		\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0		-\$86	-\$86	\$0	\$0		\$1,385	\$1,385	\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0	\$147,000	\$4,431,595	\$4,431,595	\$147,000	\$0				\$0	\$147,000	\$635,100			\$782,100	\$0				
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0			\$50,731	\$50,731	\$0	\$558		\$334	\$892	\$50,731				\$50,731	\$892	\$609			
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0	\$225,388			\$225,388	\$0	\$1,139			\$1,139	\$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	\$0				\$0	\$0				
disposal of Fixed Assets Variance Account	1508	\$0	\$548,080			\$548,080	\$0	\$44			\$44	\$548,080	\$350,661			\$898,741	\$44	\$8,264			
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0				\$0	\$0				\$0	\$0	-\$1,384,801			-\$1,384,801	\$0				
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments D	1508	\$0				\$0	\$0				\$0	\$0	\$13,424			\$13,424	\$0				
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account related	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0	\$0				\$0	\$0	-\$273,105			-\$273,105	\$0				
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$522,056			\$522,056	\$0	\$1,683			\$1,683	\$522,056	\$542,713			\$1,064,769	\$1,683	\$8,624			
	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - RCV/A Retail Incremental Revenue	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Retail Cost Variance Account - Retail ⁷	1518	\$0		-\$331,689	-\$371,176	-\$39,467	\$0	-\$435	-\$45,224	-\$45,403	-\$614	-\$39,467				-\$39,467	-\$614	-\$474			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Retail Cost Variance Account - STR ⁸	1548	\$0		\$1,697,259	\$2,011,268	\$314,008	\$0	\$3,454	\$110,220	\$112,101	\$5,335	\$314,008				\$314,008	\$5,335	\$3,771			
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Group 2 Sub-Total		\$0	\$940,042	\$6,658,531	\$7,486,266	\$1,767,776	\$0	\$6,444	\$141,430	\$143,467	\$8,480	\$1,767,776	-\$116,008	\$225,388	\$0	\$1,426,381	\$8,480	\$20,793			
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 CCA Changes	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
LRAM Variance Account ⁹	1568	\$0	\$933,405	-\$678,660	-\$149,982	\$1,462,082	\$0	\$5,816	-\$8,677	-\$7,202	\$7,290	\$1,462,082	\$1,080,681			\$2,542,763	\$7,290	\$21,748			
Total including Account 1568		\$0	\$1,873,447	\$5,979,872	\$7,336,283	\$3,229,859	\$0	\$12,259	\$132,754	\$136,265	\$15,770	\$3,229,859	\$964,673	\$225,388	\$0	\$3,969,144	\$15,770	\$42,541			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Renewable Generation Connection OM&A Deferral Account	1532	\$0		\$408,537	\$408,537	\$0	\$0		\$27,890	\$27,886	-\$4	\$0				\$0	-\$4				
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	\$0		\$188,477	\$188,477	\$0	\$0		\$12,861	\$12,858	-\$3	\$0				\$0	-\$3				
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0		-\$5,973,776	-\$5,973,776	\$0	\$0				\$0	\$0				\$0	\$0				
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0				\$0					\$0	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0				\$0					\$0	\$0				\$0					

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Deferral/Variance Account Workform

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		2018																	
Account Descriptions	Account Number	OEB-Approved Disposition during 2017	Interest Adjustments(I) during 2017	Closing Interest Amounts as of Dec-31-17	Opening Principal Amounts as of Jan-1-18	Transactions Debit/(Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(I) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(I) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19	Transactions Debit/(Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(I) during 2019	
Group 2 Accounts																			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Pole Attachment Revenue Variance ⁵	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Retail Service Charge Incremental Revenue ⁶	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Capital Charges	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0	\$782,100	-\$1,054,100			-\$272,000	\$0				\$0	-\$272,000	\$1,522,000		-\$5,681,595	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$1,501	\$50,731				\$50,731	\$1,501	\$946			\$2,447	\$50,731				
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$1,139		\$0	-\$0				-\$0	\$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	\$2,591,797		\$3,449,521.26	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508			\$0	\$0				\$0	\$0				\$0	-\$2,151,861				
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0	\$0				\$0	\$0				\$0	\$0	\$1,698,854		\$2,928,939	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account	1508			\$8,309	\$898,741	\$462,120			\$1,360,861	\$8,309	\$13,463			\$21,772	\$1,360,861	\$2,182,739			
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508			\$0	-\$1,384,801	-\$1,976,394			-\$3,361,195	\$0	-\$25,818			-\$25,818	-\$3,361,195	-\$311,490			
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments Disallowed	1508			\$0	\$13,424	\$152,197			\$165,621	\$0	\$250			\$250	\$165,621	\$648,739			
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account related to Rate Case	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0	-\$273,105	-\$285,892			-\$558,996	\$0	-\$5,092			-\$5,092	-\$558,996	-\$295,173			
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$10,306	\$1,064,769	\$331,441			\$1,396,210	\$10,306	\$22,830			\$33,136	\$1,396,210	\$483,474			
Other Regulatory Assets - Sub-Account - RCV/A Retail Incremental Revenue	1508			\$0	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508			\$0	\$0				\$0	\$0				\$0	\$0	-\$35,714			
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508			\$0	\$0				\$0	\$0				\$0	\$0	-\$977			
Retail Cost Variance Account - Retail ⁷	1518			-\$1,088	-\$39,487				-\$39,487	-\$1,088	-\$736			-\$1,824	-\$39,487				
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522			\$0	\$0				\$0	\$0				\$0	\$0				
Misc. Deferred Debits	1525			\$0	\$0				\$0	\$0				\$0	\$0				
Retail Cost Variance Account - STR ⁸	1548			\$9,106	\$314,008				\$314,008	\$9,106	\$5,854			\$14,960	\$314,008				
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				
Group 2 Sub-Total		\$1,139	\$0	\$28,134	\$1,426,381	-\$2,370,628	\$0	\$0	-\$944,247	\$28,134	\$11,697	\$0	\$0	\$39,831	-\$944,247	\$7,672,123	\$0	\$696,865	
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 CCA Changes	1592			\$0	\$0				\$0	\$0				\$0	\$0	-\$2,298,669		-\$5,379,207	
LRAM Variance Account ⁹	1568			\$29,038	\$2,542,763	\$481,726			\$3,024,490	\$29,038	\$47,408			\$76,446	\$3,024,490	\$1,321,949		-\$1,839,600	
Total including Account 1568		\$1,139	\$0	\$57,173	\$3,969,144	-\$1,888,901	\$0	\$0	\$2,080,243	\$57,173	\$59,105	\$0	\$0	\$116,277	\$2,080,243	\$6,695,402	\$0	-\$6,521,942	
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522			\$0	\$0				\$0	\$0				\$0	\$0	-\$174,561			
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522			\$0	\$0				\$0	\$0				\$0	\$0	\$174,561			
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0				\$0	\$0				\$0	\$0				
Renewable Generation Connection OM&A Deferral Account	1532			-\$4	\$0				\$0	-\$4				-\$4	\$0				
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			-\$3	\$0				\$0	-\$3				-\$3	\$0				
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0				\$0	\$0				\$0	\$0				
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555			\$0	\$0				\$0	\$0				\$0	\$0				
Meter Cost Deferral Account (MIST Meters) ³	1557			\$0	\$0				\$0	\$0				\$0	\$0				
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575				\$0				\$0						\$0				
Accounting Changes Under CGAAP Balance + Return Component	1576				\$0				\$0						\$0				



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

		2019						2020				Projected Interest on Dec-31-19 Balances			
Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustment(I) during 2019	Closing Interest Amounts as of Dec-31-19	Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec-31-19 Adjusted for Dispositions during 2020	Closing Interest Balances as of Dec-31-19 Adjusted for Dispositions during 2020	Projected Interest from Jan 1, 2020 to December 31, 2020 on Dec-31-19 balance adjusted for disposition during 2020 (2)	Projected Interest from January 1, 2021 to April 30, 2021 on Dec-31-19 balance adjusted for disposition during 2020 (2)	Total Interest	Total Claim
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Pole Attachment Revenue Variance ⁵	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Retail Service Charge Incremental Revenue ⁶	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - P & OPEB	1508	-\$4,431,595	\$0				\$0			-\$4,431,595	\$0			-\$4,431,595.00	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$50,731	\$2,447	\$1,140			\$3,587			\$50,731	\$3,587	\$1,106		\$4,693	\$55,423.79
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	-\$0	\$0				\$0			-\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$6,041,318	\$0				\$0	\$5,720,986		\$320,332	\$0			\$0	\$320,332.00
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	-\$2,151,861	\$0				\$0			-\$2,151,861	\$0			-\$2,151,860.92	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$4,627,793	\$0				\$0			\$4,627,793	\$0			\$0	\$4,627,793.00
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account															
disposal of Fixed Assets Variance Account	1508	\$3,543,600	\$21,772	\$34,987			\$56,759			\$3,543,600	\$56,759	\$77,250		\$134,009	\$3,677,609.13
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	-\$3,672,684	-\$25,818	-\$75,512			-\$101,330			-\$3,672,684	-\$101,330	-\$80,065		-\$181,395	-\$3,854,078.89
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments Dis	1508	\$814,360	\$250	\$3,721			\$3,971			\$814,360	\$3,971	\$17,753		\$21,724	\$836,084.47
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account related	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	-\$854,169	-\$5,092	-\$14,180			-\$19,272			-\$854,169	-\$19,272	-\$18,621		-\$37,893	-\$892,062.09
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$1,879,684	\$33,136	\$35,799			\$68,935			\$1,879,684	\$68,935	\$40,977		\$109,912	\$1,989,595.75
	1508	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Regulatory Assets - Sub-Account - RCV/A Retail Incremental Revenue	1508	-\$35,714	\$0	-\$233			-\$233			-\$35,714	-\$233	-\$779		-\$1,011	-\$36,725.04
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	-\$977	\$0	-\$7			-\$7			-\$977	-\$7	-\$21		-\$28	-\$1,004.99
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	\$1,339,734	\$0	\$12,424			\$12,424			\$1,339,734	\$12,424			\$12,424	\$0.00
Retail Cost Variance Account - Retail ⁷	1518	-\$39,467	-\$1,824	-\$867			-\$2,711			-\$39,467	-\$2,711	-\$3,572		-\$3,572	-\$43,039.38
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	\$0	\$0	-\$684		-\$5,719	-\$6,403			\$0	-\$6,403	-\$6,403		-\$6,403	-\$6,403.45
Misc. Deferred Debits	1525	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Retail Cost Variance Account - STR ⁸	1548	\$314,008	\$14,960	\$7,054			\$22,015			\$314,008	\$22,015	\$6,845		\$28,860	\$342,868.32
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Deferred Rate Impact Amounts	1574	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
RSVA - One-time	1582	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Other Deferred Credits	2425	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Group 2 Sub-Total		\$7,424,741	\$39,831	\$3,623	\$0	-\$5,719	\$37,735	\$5,720,986	\$0	\$1,703,755	\$37,735	\$43,586	\$0	\$81,321	\$432,917.74
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0				\$0			\$0	\$0	\$0		\$0	\$0.00
PIUs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	-\$7,677,876	\$0	-\$27,036			-\$27,036			-\$7,677,876	-\$27,036	-\$167,378		-\$194,414	-\$7,872,289.87
LRAM Variance Account ⁹	1568	\$2,506,838	\$76,446	\$114,498		\$35,570	\$226,513			\$2,506,838	\$226,513	\$54,649		\$281,162	\$2,788,000.39
Total including Account 1568		\$2,253,703	\$116,277	\$91,085	\$0	\$29,850	\$237,212	\$5,720,986	\$0	-\$3,467,283	\$237,212	-\$69,143	\$0	\$168,069	-\$4,651,371.74
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522	-\$174,561	\$0				\$0			-\$174,561	\$0			\$0	-\$174,560.99
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522	\$174,561	\$0				\$0			\$174,561	\$0			\$0	\$174,560.99
Renewable Generation Connection Capital Deferral Account	1531	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Renewable Generation Connection OM&A Deferral Account	1532	\$0	-\$4				-\$4			\$0	-\$4			-\$4	\$0.00
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Smart Grid Capital Deferral Account	1534	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Smart Grid OM&A Deferral Account	1535	\$0	-\$3				-\$3			\$0	-\$3			-\$3	-\$3.00
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
Meter Cost Deferral Account (MIST Meters) ³	1557	\$0	\$0				\$0			\$0	\$0			\$0	\$0.00
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	\$0								\$0					\$0.00
Accounting Changes Under CGAAP Balance + Return Component	1576	\$0								\$0					\$0.00



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

		2.1.7 RRR	
Account Descriptions	Account Number	Accounts to Dispose Yes/No	Variance RRR vs. 2019 Balance (Principal + Interest)
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0.00
Pole Attachment Revenue Variance ⁵	1508		\$0
Retail Service Charge Incremental Revenue ⁶	1508		\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	Yes	\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	No	\$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	Yes	\$1,250,000
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	Yes	\$54,318
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	No	\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	No	\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	Yes	\$2,591,797
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	Yes	-\$2,151,881
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	Yes	\$1,696,854
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account		Yes	
disposal of Fixed Assets Variance Account	1508		\$3,600,359
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	Yes	-\$3,774,014
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments D	1508	Yes	\$818,331
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account related	1508	Yes	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	Yes	-\$873,441
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	Yes	\$1,948,619
	1508	Yes	\$0
Other Regulatory Assets - Sub-Account - RCV/A Retail Incremental Revenue	1508	Yes	-\$35,946
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	Yes	-\$984
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	No	\$1,352,156
Retail Cost Variance Account - Retail ⁷	1518		-\$412,186
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522		-\$6,400
Misc. Deferred Debits	1525	No	\$0
Retail Cost Variance Account - STR ⁸	1548		\$336,023
Extra-Ordinary Event Costs	1572		\$0
Deferred Rate Impact Amounts	1574		\$0
RSVA - One-time	1582		\$0
Other Deferred Credits	2425	No	\$0
Group 2 Sub-Total			\$6,765,611
			-\$696,865
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 CCA Changes	1592		-\$2,325,706
			\$5,379,207
LRAM Variance Account⁹	1568		\$4,537,382
			\$1,804,030
Total including Account 1568			\$8,977,286.84
			\$6,486,372
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential	1522		-\$174,561
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account	1522		\$174,561
Renewable Generation Connection Capital Deferral Account	1531		\$0
Renewable Generation Connection OM&A Deferral Account	1532	No	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0
Smart Grid Capital Deferral Account	1534		\$0
Smart Grid OM&A Deferral Account	1535		\$0
Smart Grid Funding Adder Deferral Account	1536		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	No	\$0
Meter Cost Deferral Account (MIST Meters) ³	1557		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	No	\$0
Accounting Changes Under CGAAP Balance + Return Component	1576	No	\$0

For Accounts 1508, 1522 and 1592, only show the total control account that is reported in the RRR in the first row for that account in this tab

Please provide an explanation of the variance in the tab 3 - Appendix A

Please provide an explanation of the variance in the tab 3 - Appendix A

Please provide an explanation of the variance in the tab 3 - Appendix A



2021 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. 2019 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ (0.31)	General Comment: Adjustments were made in 2019 Principle Adjustments column BF. For more information please see UPDATED Exhibit 9-1-1: Current Deferral and Variance Accounts - Summary and UPDATED 9-1-3: Group 2 Accounts.
Smart Metering Entity Charge Variance Account	1551	\$ 0.42	
RSVA - Wholesale Market Service Charge5	1580	\$ (0.26)	
Variance WMS – Sub-account CBR Class A5	1580	\$ (0.78)	
Variance WMS – Sub-account CBR Class B5	1580	\$ 0.66	
RSVA - Retail Transmission Network Charge	1584	\$ (0.62)	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.21)	
RSVA - Power (excluding Global Adjustment)4	1588	\$ 1,141,631.11	2019 true-up adjustments for amounts recorded in 2020.
RSVA - Global Adjustment 4	1589	\$ 169,940.34	2019 true-up adjustments for amounts recorded in 2020.
Disposition and Recovery/Refund of Regulatory Balances (2014)3	1595	\$ (0.54)	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$ 5,681,595.00	\$4.4M being returned to customers to correct disposition in previous rate application plus ensuring \$1.25M balance at end of 2019 is not disposed.
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$ (0.32)	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$ (3,449,521.26)	Added true-up adjustments related to 2019 and 2020 revenue requirement of Y Factor Account.
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$ (2,928,938.84)	Inclusion of 2019 and 2020 revenue requirement for above \$66.0M on new facilities and related land.
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	\$ 5,379,206.63	Adjustments related 2019 and 2020 revenue requirement impact related to accelerated CCA for approved base rates, Y Factor, New Facilities and CCRA Regulatory Accounts. See Exhibit 9-1-4: Account 1592 PILS and Tax Variance.
LRAM Variance Account4	1568	\$ 1,804,030.42	Adjustment was made in columns BD and BI to reverse all LRAM recorded, while adjustment was added to column BF to balance to LRAM being requested, please see UPDATED Exhibit: 4-5-2 LRAM Variance Account.
Renewable Generation Connection OM&A Deferral Account	1532	\$ 4.00	
Smart Grid OM&A Deferral Account	1535	\$ 3.00	



Ontario Energy Board

2021 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 (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E		F =B-C-E (deduct E if applicable)	1595 Recovery Share Proportion (2015) ¹
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴		Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	
RESIDENTIAL	kWh	316,346	2,252,937,000		42,569,870		116,105,934			2,252,937,000	-	-	-	42,569,870	32%
GENERAL SERVICE LESS THAN 50 KW	kWh	25,391	699,871,000		107,880,926		24,980,394			699,871,000	-	-	-	107,880,926	10%
GENERAL SERVICE 50 TO 1,499 KW	kW	3,120	2,817,707,000	6,815,129	2,214,111,713	5,353,235	45,024,235	33,515,390	61,907	2,784,191,810	6,753,222	183,984,714	86,052,883	1,910,559,727	40%
GENERAL SERVICE 1,500 TO 4,999 KW	kW	68	682,919,000	1,517,165	682,919,000	1,385,437	11,226,279	546,335	35,502	682,372,665	1,481,663	455,738,556	89,491,481	137,142,627	10%
LARGE USER	kW	11	574,292,000	1,052,901	574,292,000	1,052,901	7,605,145			574,292,000	1,052,901	574,292,000	-	-	8%
UNMETERED SCATTERED LOAD	kWh	3,321	13,602,000				585,526			13,602,000	-	-	-	-	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW									-	-	-	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	3		7,440						-	7,440	-	-	-	0%
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-	-	-	-	0%
SENTINEL LIGHTING	kW	55	47,000	132			5,002			47,000	132	-	-	-	0%
STREET LIGHTING	kW	62,806	22,107,000	61,590	22,107,000	66,897	1,127,262			22,107,000	61,590	-	-	22,107,000	0%
MICROFIT AND MICRO-NET METERING															
FIT										-	-	-	-	-	
HCI, RESOP, OTHER ENERGY RESOURCE										-	-	-	-	-	
										-	-	-	-	-	
										-	-	-	-	-	
										-	-	-	-	-	
										-	-	-	-	-	
										-	-	-	-	-	
										-	-	-	-	-	
										-	-	-	-	-	
Total		411,121	7,063,482,000	9,454,357	3,643,880,509	7,858,470	\$ 206,659,775	34,061,725	97,409	7,029,420,275	9,356,948	1,214,015,271	175,544,364	2,220,259,150	100%

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

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

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

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

1595 Recovery Share Proportion (2016) ¹	1568 LRAM Variance Account Class Allocation ² (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
32%	1,890,304	316,346
10%	838,488	25,391
40%	(240,060)	
10%	146,530	
8%	160,035	
0%	(4,131)	
0%		
0%		
0%		
0%		
0%	(3,160)	
100%	\$ 2,788,000	
	\$ 2,788,000	
	\$ 0	

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USER	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW
LV Variance Account	1550	(313,465)	kWh	(99,981)	(31,059)	(125,045)	(30,307)	(25,486)	(604)	0
Smart Metering Entity Charge Variance Account	1551	(77,882)	# of Customers	(72,095)	(5,787)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(2,552,985)	kWh	(818,234)	(254,183)	(1,011,179)	(247,828)	(208,575)	(4,940)	0
RSVA - Retail Transmission Network Charge	1584	(742,184)	kWh	(236,724)	(73,538)	(296,066)	(71,757)	(60,343)	(1,429)	0
RSVA - Retail Transmission Connection Charge	1586	(4,728,044)	kWh	(1,508,036)	(468,469)	(1,886,073)	(457,122)	(384,411)	(9,105)	0
RSVA - Power (excluding Global Adjustment)	1588	757,478	kWh	242,772	75,417	300,020	73,531	61,885	1,466	0
RSVA - Global Adjustment	1589	5,849,215	Non-RPP kWh	112,149	284,209	5,033,317	361,299	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	66,600	%	21,242	6,599	26,567	6,439	5,415	128	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(505,116)	%	(161,110)	(50,048)	(201,497)	(48,836)	(41,068)	(973)	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(8,095,597)		(2,632,165)	(801,068)	(3,193,272)	(775,879)	(652,583)	(15,456)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Pole Attachment Revenue Variance	1508	0	kWh	0	0	0	0	0	0	0
Retail Service Charge Incremental Revenue	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	(4,431,595)	kWh	(1,413,482)	(439,096)	(1,767,816)	(428,460)	(360,308)	(8,534)	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	55,424	kWh	17,678	5,492	22,109	5,359	4,506	107	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	320,332	Distribution Rev.	179,969	38,721	69,790	17,401	11,788	908	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	(2,511,961)	Distribution Rev.	(1,208,962)	(260,110)	(468,918)	(116,894)	(73,189)	(6,097)	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	4,627,793	Distribution Rev.	2,599,994	559,393	1,008,241	251,393	170,304	13,112	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account	1508	3,677,609	kWh	1,172,994	364,389	1,467,042	355,562	299,006	7,082	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	(3,854,079)	kWh	(1,229,280)	(381,874)	(1,537,438)	(372,624)	(313,353)	(7,422)	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	836,084	kWh	266,674	82,842	333,524	80,835	67,977	1,610	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	(892,062)	kWh	(284,528)	(88,388)	(355,854)	(86,247)	(72,529)	(1,718)	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	1,989,596	kWh	634,593	197,135	793,673	192,360	161,763	3,831	0

STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO-NET METERING	FIT	HCI, RESOP, OTHER ENERGY RESOURCE
0	0	(2)	(981)	0	0	0
0	0	0	0	0	0	0
0	0	(17)	(8,029)	0	0	0
0	0	(5)	(2,323)	0	0	0
0	0	(31)	(14,798)	0	0	0
0	0	5	2,382	0	0	0
0	0	0	58,240	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	208	0	0	0
0	0	(3)	(1,581)	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	(53)	(25,121)	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	(29)	(13,870)	0	0	0
0	0	0	173	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	8	1,747	0	0	0
0	0	(52)	(11,738)	0	0	0
0	0	112	25,243	0	0	0
0	0	24	11,510	0	0	0
0	0	(26)	(12,062)	0	0	0
0	0	6	2,617	0	0	0
0	0	0	0	0	0	0
0	0	(6)	(2,792)	0	0	0
0	0	13	6,227	0	0	0
0	0	0	0	0	0	0
0	0	(0)	(115)	0	0	0
0	0	(0)	(3)	0	0	0
0	0	0	0	0	0	0
0	0	(0)	(135)	0	0	0
0	0	(0)	(20)	0	0	0
0	0	0	0	0	0	0
0	0	2	1,073	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	52	7,856	0	0	0
0	0	0	0	0	0	0
0	0	(52)	(24,638)	0	0	0
0	0	(52)	(24,638)	0	0	0
0	0	0	(3,160)	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	(41)	(19,474)	0	0	0
0	0	(12)	(5,847)	0	0	0
0	0	0	58,240	0	0	0
0	0	(0)	(16,782)	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0

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1a

The year Account 1589 GA was last disposed

2018

1b

The year Account 1589 CBR Class B was last disposed

2018

Note that the sub-account was established in 2015.

2a

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?

Yes

(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)

2b

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?

Yes

(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)

3a

Enter the number of transition customer you had during the period the Account 1589 GA or Account 1589 CBR B balance accumulated

28

Transition Customers - Non-loss Adjusted Billing Determinants by Customer				
Customer	Rate Class		2019	
			January to June	July to December
Customer 1	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,174,685	4,699,004
		kW	5,615	9,320
		Class A/B	B	A
Customer 2	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,103,864	1,106,999
		kW	2,006	2,000
		Class A/B	B	A
Customer 3	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,686,930	3,619,983
		kW	10,338	11,325
		Class A/B	B	A
Customer 4	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,177,580	3,276,212
		kW	7,249	7,265
		Class A/B	B	A
Customer 5	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,506,389	2,676,771
		kW	4,320	4,839
		Class A/B	B	A
Customer 6	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	6,212,958	6,302,604
		kW	15,467	17,539
		Class A/B	A	B
Customer 7	GENERAL SERVICE 50 TO 1,499 KW	kWh	802,062	796,053
		kW	1,678	1,675
		Class A/B	B	A
Customer 8	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,307,870	1,808,780
		kW	6,264	8,706
		Class A/B	B	A
Customer 9	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,862,219	3,301,748
		kW	6,643	8,812
		Class A/B	B	A
Customer 10	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,014,126	2,140,440
		kW	4,720	4,928
		Class A/B	B	A
Customer 11	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,740,677	4,587,228
		kW	11,128	11,585
		Class A/B	A	B
Customer 12	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	3,386,680	3,101,420
		kW	8,187	8,428
		Class A/B	B	A
Customer 13	GENERAL SERVICE 50 TO 1,499 KW	kWh	954,812	997,190
		kW	3,384	3,344
		Class A/B	B	A
Customer 14	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,710,695	3,834,595
		kW	8,074	8,537
		Class A/B	B	A
Customer 15	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,210,674	4,111,591
		kW	13,184	10,735
		Class A/B	B	A
Customer 16	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,865,947	3,786,271
		kW	7,614	7,493
		Class A/B	B	A
Customer 17	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	3,081,200	2,769,437
		kW	6,190	7,950
		Class A/B	B	A
Customer 18	GENERAL SERVICE 50 TO 1,499 KW	kWh	4,216,537	4,069,161
		kW	8,178	8,047
		Class A/B	B	A
Customer 19	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,704,260	2,627,496
		kW	6,196	6,234
		Class A/B	B	A
Customer 20	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	6,410,024	6,478,341
		kW	19,354	21,043
		Class A/B	A	B
Customer 21	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,448,581	5,302,083
		kW	12,805	15,094
		Class A/B	B	A
Customer 22	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,386,785	4,107,274
		kW	8,625	7,803
		Class A/B	B	A
Customer 23	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,220,285	2,018,180
		kW	5,644	5,118
		Class A/B	B	A
Customer 24	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,443,146	2,153,333
		kW	6,573	5,812
		Class A/B	B	A
Customer 25	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,036,420	2,125,696
		kW	3,558	3,728
		Class A/B	B	A
Customer 26	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,959,456	3,247,747
		kW	6,560	6,656
		Class A/B	B	A

3b

Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1589 CBR B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition).

3

In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year (including any transition customers identified in table 3a above); and ii) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the test year.

Rate Classes with Class A Customers - Billing Determinants by Rate Class		Transition Customers (Total Class A and B Consumption)		Class A Customer for Full Year (Total Class A Consumption)	
Rate Class		Test Year Forecast		Test Year Forecast	2019
GENERAL SERVICE 50 TO 1,499 KW	kWh	86,052,883		183,084,714	183,084,714
	kW			193,345	193,345
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	89,491,481		455,738,556	455,738,556
	kW	218,162		912,127	912,127
LARGE USER	kWh			574,052,001	602,082,184
	kW			1,652,901	1,671,614



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

Year Account 1589 GA Balance Last Disposed

2018

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

		Total	2019
Non-RPP Consumption Less WMP Consumption	A	4,040,217,304	4,040,217,304
Less Class A Consumption for Partial Year Class A Customers	B	84,871,040	84,871,040
Less Consumption for Full Year Class A Customers	C	1,241,805,454	1,241,805,454
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	2,713,540,810	2,713,540,810
All Class B Consumption for Transition Customers	E	90,673,325	90,673,325
Transition Customers' Portion of Total Consumption	F = E/D	3.34%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$	6,051,424
Transition Customers Portion of GA Balance	H=F*G	\$	202,209
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	5,849,215

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		26				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1		5,174,685	5,174,685	5.71%	\$ 11,540	\$ 962
Customer 2		1,103,864	1,103,864	1.22%	\$ 2,462	\$ 205
Customer 3		3,686,930	3,686,930	4.07%	\$ 8,222	\$ 685
Customer 4		3,177,580	3,177,580	3.50%	\$ 7,086	\$ 591
Customer 5		2,506,399	2,506,399	2.76%	\$ 5,589	\$ 466
Customer 6		8,302,824	8,302,824	9.16%	\$ 18,516	\$ 1,543
Customer 7		802,062	802,062	0.88%	\$ 1,789	\$ 149
Customer 8		1,307,870	1,307,870	1.44%	\$ 2,917	\$ 243
Customer 9		2,892,219	2,892,219	3.19%	\$ 6,450	\$ 537
Customer 10		2,014,128	2,014,128	2.22%	\$ 4,492	\$ 374
Customer 11		4,597,228	4,597,228	5.07%	\$ 10,252	\$ 854
Customer 12		3,386,687	3,386,687	3.74%	\$ 7,553	\$ 629
Customer 13		954,612	954,612	1.05%	\$ 2,129	\$ 177
Customer 14		3,710,606	3,710,606	4.09%	\$ 8,275	\$ 690
Customer 15		5,210,674	5,210,674	5.75%	\$ 11,620	\$ 968
Customer 16		3,865,947	3,865,947	4.26%	\$ 8,621	\$ 718
Customer 17		3,081,200	3,081,200	3.40%	\$ 6,871	\$ 573
Customer 18		4,218,537	4,218,537	4.65%	\$ 9,408	\$ 784
Customer 19		2,704,260	2,704,260	2.98%	\$ 6,031	\$ 503
Customer 20		8,478,341	8,478,341	9.35%	\$ 18,907	\$ 1,576
Customer 21		5,448,581	5,448,581	6.01%	\$ 12,151	\$ 1,013
Customer 22		4,386,785	4,386,785	4.84%	\$ 9,783	\$ 815
Customer 23		2,220,285	2,220,285	2.45%	\$ 4,951	\$ 413
Customer 24		2,443,146	2,443,146	2.69%	\$ 5,448	\$ 454
Customer 25		2,038,420	2,038,420	2.25%	\$ 4,546	\$ 379
Customer 26		2,959,456	2,959,456	3.26%	\$ 6,600	\$ 550
Total		90,673,325	90,673,325	100.00%	\$ 202,209	

2021 Deferral/Variance Account Workform

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

Year Account 1580 CBR Class B was Last Disposed

2018

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

		Total	2019
Total Consumption Less WMP Consumption	A	7,235,958,833	7,235,958,833
Less Class A Consumption for Partial Year Class A Customers	B	84,871,040	84,871,040
Less Consumption for Full Year Class A Customers	C	1,241,805,454	1,241,805,454
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	5,909,282,339	5,909,282,339
All Class B Consumption for Transition Customers	E	90,673,325	90,673,325
Transition Customers' Portion of Total Consumption	F = E/D	1.53%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	-\$	492,601
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	7,559
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	485,042

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers	26						
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2019	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	Revised Monthly Payment	
Customer 1	5,174,685	5,174,685	5.71%	-\$	431	-\$	36 \$ -
Customer 2	1,103,864	1,103,864	1.22%	-\$	92	-\$	8 \$ -
Customer 3	3,686,930	3,686,930	4.07%	-\$	307	-\$	26 \$ -
Customer 4	3,177,580	3,177,580	3.50%	-\$	265	-\$	22 \$ -
Customer 5	2,506,399	2,506,399	2.76%	-\$	209	-\$	17 \$ -
Customer 6	8,302,824	8,302,824	9.16%	-\$	692	-\$	58 \$ -
Customer 7	802,062	802,062	0.88%	-\$	67	-\$	6 \$ -
Customer 8	1,307,870	1,307,870	1.44%	-\$	109	-\$	9 \$ -
Customer 9	2,892,219	2,892,219	3.19%	-\$	241	-\$	20 \$ -
Customer 10	2,014,128	2,014,128	2.22%	-\$	168	-\$	14 \$ -
Customer 11	4,597,228	4,597,228	5.07%	-\$	383	-\$	32 \$ -
Customer 12	3,386,687	3,386,687	3.74%	-\$	282	-\$	24 \$ -
Customer 13	954,612	954,612	1.05%	-\$	80	-\$	7 \$ -
Customer 14	3,710,606	3,710,606	4.09%	-\$	309	-\$	26 \$ -
Customer 15	5,210,674	5,210,674	5.75%	-\$	434	-\$	36 \$ -
Customer 16	3,865,947	3,865,947	4.26%	-\$	322	-\$	27 \$ -
Customer 17	3,081,200	3,081,200	3.40%	-\$	257	-\$	21 \$ -
Customer 18	4,218,537	4,218,537	4.65%	-\$	352	-\$	29 \$ -
Customer 19	2,704,260	2,704,260	2.98%	-\$	225	-\$	19 \$ -
Customer 20	8,478,341	8,478,341	9.35%	-\$	707	-\$	59 \$ -
Customer 21	5,448,581	5,448,581	6.01%	-\$	454	-\$	38 \$ -
Customer 22	4,386,785	4,386,785	4.84%	-\$	366	-\$	30 \$ -
Customer 23	2,220,285	2,220,285	2.45%	-\$	185	-\$	15 \$ -
Customer 24	2,443,146	2,443,146	2.69%	-\$	204	-\$	17 \$ -
Customer 25	2,038,420	2,038,420	2.25%	-\$	170	-\$	14 \$ -
Customer 26	2,959,456	2,959,456	3.26%	-\$	247	-\$	21 \$ -
Total	90,673,325	90,673,325	100.00%	-\$	7,559	-\$	630 \$ -

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

2021 Deferral/Variance Account Workform

No Input Required in this tab. The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The Year the Account 1580 CBR Class B was Last Disposed.

2018

	Total Metered Forecast Consumption Minus WMP		Forecast Total Metered Test Year kWh for Full Year Class A Customers		Forecast Total Metered Test Year kWh for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	2,252,937,000	-	0	0	0	0	2,252,937,000	-	40%
GENERAL SERVICE LESS THAN 50 KW	699,871,000	-	0	0	0	0	699,871,000	-	12%
GENERAL SERVICE 50 TO 1,499 KW	2,784,191,610	6,753,222	183,984,714	366,345	86,052,883	193,656	2,514,154,013	6,193,221	45%
GENERAL SERVICE 1,500 TO 4,999 KW	682,372,665	1,481,663	455,738,556	912,127	89,491,481	218,162	137,142,627	351,374	2%
LARGE USER	574,292,000	1,052,901	574,292,000	1,052,901	0	0	-	-	0%
UNMETERED SCATTERED LOAD	13,602,000	-	0	0	0	0	13,602,000	-	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	7,440	0	0	0	0	-	7,440	0%
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING	47,000	132	0	0	0	0	47,000	132	0%
STREET LIGHTING	22,107,000	61,590	0	0	0	0	22,107,000	61,590	0%
MICROFIT AND MICRO-NET METERING	-	-	0	0	0	0	-	-	0%
FIT	-	-	0	0	0	0	-	-	0%
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	7,029,420,275	9,356,948	1,214,015,271	2,331,373	175,544,364	411,818	5,639,860,641	6,613,758	100%



Ontario Energy Board

2021 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

12

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,252,937,000	-\$ 2,632,165	- 0.0012
GENERAL SERVICE LESS THAN 50 KW	kWh	699,871,000	-\$ 801,068	- 0.0011
GENERAL SERVICE 50 TO 1,499 KW	kW	6,815,129	-\$ 2,482,113	- 0.3642
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,517,165	-\$ 601,582	- 0.3965
LARGE USER	kW	1,052,901	-\$ 652,583	- 0.6198
UNMETERED SCATTERED LOAD	kWh	13,602,000	-\$ 15,456	- 0.0011
STANDBY POWER GENERAL SERVICE 50	kW	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1,4	kW	7,440	\$ -	-
STANDBY POWER GENERAL SERVICE LA	kWh	-	\$ -	-
SENTINEL LIGHTING	kW	132	-\$ 53	- 0.4046
STREET LIGHTING	kW	61,590	-\$ 25,121	- 0.4079
MICROFIT AND MICRO-NET METERING	-	-	\$ -	-
FIT	-	-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
Total			-\$ 7,210,142	

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,252,937,000	\$ -	-
GENERAL SERVICE LESS THAN 50 KW	kWh	699,871,000	\$ -	-
GENERAL SERVICE 50 TO 1,499 KW	kW	6,753,222	-\$ 711,159	- 0.1053
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,481,663	-\$ 174,297	- 0.1176
LARGE USER	kW	1,052,901	\$ -	-
UNMETERED SCATTERED LOAD	kWh	13,602,000	\$ -	-
STANDBY POWER GENERAL SERVICE 50	kW	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1,4	kW	7,440	\$ -	-
STANDBY POWER GENERAL SERVICE LA	kWh	-	\$ -	-
SENTINEL LIGHTING	kW	132	\$ -	-
STREET LIGHTING	kW	61,590	\$ -	-
MICROFIT AND MICRO-NET METERING	-	-	\$ -	-
FIT	-	-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
Total			-\$ 885,456	

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

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

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	Rate Rider for Sub- account 1580 CBR Class B	Revised Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,252,937,000	-\$ 193,758	- 0.0000	\$ -
GENERAL SERVICE LESS THAN 50 KW	kWh	699,871,000	-\$ 60,191	- 0.0000	\$ -
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,514,154,013	-\$ 216,224	- 0.0000	\$ -
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	137,142,627	-\$ 11,795	- 0.0000	\$ -
LARGE USER	kWh	-	\$ -	-	\$ -
UNMETERED SCATTERED LOAD	kWh	13,602,000	-\$ 1,170	- 0.0000	\$ -
STANDBY POWER GENERAL SERVICE 50	kWh	-	\$ -	-	\$ -
STANDBY POWER GENERAL SERVICE 1,4	kWh	-	\$ -	-	\$ -
STANDBY POWER GENERAL SERVICE LA	kWh	-	\$ -	-	\$ -
SENTINEL LIGHTING	kWh	47,000	-\$ 4	- 0.0000	\$ -
STREET LIGHTING	kWh	22,107,000	-\$ 1,901	- 0.0000	\$ -
MICROFIT AND MICRO-NET METERING	kWh	-	\$ -	-	\$ -
FIT	kWh	-	\$ -	-	\$ -
HCI, RESOP, OTHER ENERGY RESOURCE	kWh	-	\$ -	-	\$ -
	-	-	\$ -	-	\$ -
	-	-	\$ -	-	\$ -
	-	-	\$ -	-	\$ -
	-	-	\$ -	-	\$ -
	-	-	\$ -	-	\$ -
	-	-	\$ -	-	\$ -
Total			-\$ 485,042		

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

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

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	42,569,870	\$ 112,149	0.0026
GENERAL SERVICE LESS THAN 50 KW	kWh	107,880,926	\$ 284,209	0.0026
GENERAL SERVICE 50 TO 1,499 KW	kWh	1,910,558,727	\$ 5,033,317	0.0026
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	137,142,627	\$ 361,299	0.0026
LARGE USER	kWh	-	\$ -	-
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE	kWh	-	\$ -	-
SENTINEL LIGHTING	kWh	-	\$ -	-
STREET LIGHTING	kWh	22,107,000	\$ 58,240	0.0026
MICROFIT AND MICRO-NET METERING	kWh	-	\$ -	-
FIT	kWh	-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
	kWh	-	\$ -	-
Total			\$ 5,849,215	

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

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	316,346	-\$ 1,693,712	-\$ 0.45
GENERAL SERVICE LESS THAN 50 KW	kWh	699,871,000	-\$ 676,174	-\$ 0.0010
GENERAL SERVICE 50 TO 1,499 KW	kW	6,815,129	-\$ 3,473,905	-\$ 0.5097
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,517,165	-\$ 837,712	-\$ 0.5522
LARGE USER	kW	1,052,901	-\$ 729,299	-\$ 0.6927
UNMETERED SCATTERED LOAD	kWh	13,602,000	-\$ 11,788	-\$ 0.0009
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	\$ -	\$ -
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	-	\$ -	\$ -
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	\$ -	\$ -
SENTINEL LIGHTING	kW	132	-\$ 0	-\$ 0.0033
STREET LIGHTING	kW	61,590	-\$ 16,782	-\$ 0.2725
MICROFIT AND MICRO-NET METERING	-	-	\$ -	\$ -
FIT	-	-	\$ -	\$ -
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	\$ -	\$ -
	-	-	\$ -	\$ -
	-	-	\$ -	\$ -
	-	-	\$ -	\$ -
	-	-	\$ -	\$ -
	-	-	\$ -	\$ -
Total			-\$ 7,439,372	

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

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months)

12

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

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

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months)

12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	# of Customers	316,346	\$ 1,890,304	0.4980
GENERAL SERVICE LESS THAN 50 KW	kWh	699,871,000	\$ 838,488	0.0012
GENERAL SERVICE 50 TO 1,499 KW	kW	6,815,129	\$ 240,066	0.0352
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,517,165	\$ 146,530	0.0966
LARGE USER	kW	1,052,901	\$ 160,035	0.1520
UNMETERED SCATTERED LOAD	kWh	13,602,000	\$ 4,131	0.0003
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	-	\$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	\$ -	-
SENTINEL LIGHTING	kW	132	\$ -	-
STREET LIGHTING	kW	61,590	\$ 3,160	0.0513
MICROFIT AND MICRO-NET METERING	-	-	\$ -	-
FIT	-	-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
	-	-	\$ -	-
Total			\$ 2,788,000	

UPDATED GROUP 1 ACCOUNTS

1. INTRODUCTION

As per the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative* ("EDDVAR Report"), Group 1 accounts include account balances that are cost pass-through and accounts whose original balances were approved by the OEB in a previous proceeding.¹ Please see Table 1 in UPDATED Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts for a list of Hydro Ottawa's active Group 1 deferral and variance accounts ("DVAs").

2. ENERGY SALES AND COST OF POWER EXPENSE BALANCES

The sale of energy and the purchase of power are pass-through transactions. Hydro Ottawa records monthly retail settlement variance entries related to any difference between the Power Recovery Revenue and Purchased Power.

Upon the adoption of International Financial Reporting Standards (and specifically, of IFRS 14 - Regulatory Deferrals Accounts ["IFRS 14"]), the impact of regulatory deferral account balances, including retail settlement variance accounts, are presented as "Net movements in regulatory balances, net of tax" on Hydro Ottawa's statements of profit and loss. IFRS 14 permits an entity to continue to account for regulatory deferral account balances in accordance with its previous Canadian Generally Accepted Accounting Principles ("CGAAP"). However, the presentation of regulatory accounts on the Financial Statement has changed from CGAAP.

Totals for Energy Sales ("Power Recovery Revenue") and Cost of Power ("Purchased Power"), per the Uniform System of Accounts ("USofA"), are reconciled to the audited financial statements in Table 1 below.

¹ Ontario Energy Board, *Report of the Board: Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*, EB-2008-0046 (July 31, 2009).

1 **Table 1 – AS ORIGINALLY SUBMITTED – Power Recovery Revenue and Purchased Power**
2 **Reconciliation to Audited Financial Statements**

	2018 ²
Total Power Recovery Revenue as per Audited Financial Statements	\$(857,382,585)
RSVA - General Energy Sales	\$3,207,780
RSVA – Wholesale Market Service Charge – Net Movement	\$1,523,480
RSVA – Retail Transmission Connection Charge – Net Movement	\$ 617,376
LV Variance Account – Net Movement	\$85,363
IFRS Regulatory Balance Adjustment (IFRS 14) ³	\$(967,947)
Total Power Recovery Revenue as per RRR	\$(852,916,534)
Total Purchased Power as per Audited Financial Statements	\$864,442,255
RSVA – Power (excluding Global Adjustment) – Net Movement	\$(736,537)
RSVA – Retail Transmission Network Charge – Net Movement	\$(104,806)
IFRS Regulatory Balance Adjustment (IFRS 14)	\$(10,684,378)
Total Purchased Power as per RRR	\$852,916,534
NET POWER RECOVERY REVENUE AND PURCHASED POWER as per RRR	-

3

4 ² Information on the reconciliation for previous years (i.e. 2016 and 2017) is available in the annual rate adjustment
5 applications submitted by Hydro Ottawa and approved by the OEB, as part of the utility's 2016-2020 Custom
6 Incentive Rate-Setting ("Custom IR") rate plan. Applicable OEB file numbers are EB-2017-0052 and EB-2018-0044.
7 ³ These amounts are included in the "Net movement in regulatory balances, net of tax" on the Statement of Income.
8 All rate-regulated transactions for the period are summarized and presented as "Net movement in regulatory
9 balances, net of tax" under IFRS 14.

1 **Table 1 – UPDATED FOR 2019 ACTUALS – Power Recovery Revenue and Purchased**
2 **Power Reconciliation to Audited Financial Statements**

	2018 ⁴	2019
Total Power Recovery Revenue as per Audited Financial Statements	\$(857,382,585)	\$(904,030,238)
RSVA - General Energy Sales	\$3,207,780	
RSVA – Wholesale Market Service Charge – Net Movement	\$1,523,480	\$2,500,224
RSVA – Retail Transmission Network Charge – Net Movement	\$0	\$714,195
RSVA – Retail Transmission Connection Charge – Net Movement	\$ 617,376	\$4,577,938
LV Variance Account – Net Movement	\$85,363	\$304,865
IFRS Regulatory Balance Adjustment (IFRS 14) ⁵	\$(967,947)	\$3,708,704
Total Power Recovery Revenue as per RRR	\$(852,916,534)	\$(892,224,311)
Total Purchased Power as per Audited Financial Statements	\$864,442,255	\$910,151,755
RSVA – Power (excluding Global Adjustment) – Net Movement	\$(736,537)	\$(1,227,760)
RSVA - Global Adjustment – Net Movement	\$0	\$(5,277,705)
RSVA – Retail Transmission Network Charge – Net Movement	\$(104,806)	\$0
IFRS Regulatory Balance Adjustment (IFRS 14)	\$(10,684,378)	\$(11,421,979)
Total Purchased Power as per RRR	\$852,916,534	\$892,224,311
NET POWER RECOVERY REVENUE AND PURCHASED POWER as per RRR	-	-

3

4 Totals for Power Recovery Revenue and Purchased Power by USofA are presented in Table 2
5 below.

6 ⁴ Information on the reconciliation for previous years (i.e. 2016 and 2017) is available in the annual rate adjustment
7 applications submitted by Hydro Ottawa and approved by the OEB, as part of the utility's 2016-2020 Custom
8 Incentive Rate-Setting ("Custom IR") rate plan. Applicable OEB file numbers are EB-2017-0052 and EB-2018-0044.
9 ⁵ These amounts are included in the "Net movement in regulatory balances, net of tax" on the Statement of Income.
10 All rate-regulated transactions for the period are summarized and presented as "Net movement in regulatory
11 balances, net of tax" under IFRS 14.

1 **Table 2 – AS ORIGINALLY SUBMITTED – Power Recovery Revenue and Purchased Power**

Account and Description	2018
4006 Residential Energy Sales	\$(197,848,344)
4020 Energy Sales to Large Users	\$(54,947,342)
4025 Street Lighting Energy Sales	\$(3,751,464)
4030 Sentinel Lighting Energy Sales	\$0
4035 General Energy Sales	\$(478,470,453)
4050 Revenue Adjustment	\$0
4062 Billed – WMS	\$(27,902,917)
4066 Billed – NW	\$(49,963,599)
4068 Billed – CN	\$(37,527,239)
4075 Billed – LV	\$(350,336)
4076 Billed – Smart Metering Entity Charge	\$(2,154,840)
Total Power Recovery Revenue	\$(852,916,534)
4705 Power Purchased	\$378,957,229
4707 Charges – Global Adjustment	\$356,060,374
4708 Charges – WMS	\$27,902,917
4714 Charges – NW	\$49,963,599
4716 Charges – CN	\$37,527,239
4750 Charges – LV	\$350,336
4751 Charges – Smart Metering Entity Charge	\$2,154,840
Total Purchased Power	\$852,916,534
NET POWER RECOVERY REVENUE AND PURCHASED POWER	\$0

2

Table 2 – UPDATED FOR 2019 ACTUALS – Power Recovery Revenue and Purchased Power

Account and Description	2018	2019
4006 Residential Energy Sales	\$(197,848,344)	\$(211,747,627)
4020 Energy Sales to Large Users	\$(54,947,342)	\$(57,858,911)
4025 Street Lighting Energy Sales	\$(3,751,464)	\$(3,251,207)
4030 Sentinel Lighting Energy Sales	\$0	\$0
4035 General Energy Sales	\$(478,470,453)	\$(506,489,894)
4050 Revenue Adjustment	\$0	\$0
4062 Billed – WMS	\$(27,902,917)	\$(26,340,471)
4066 Billed – NW	\$(49,963,599)	\$(48,773,662)
4068 Billed – CN	\$(37,527,239)	\$(35,420,612)
4075 Billed – LV	\$(350,336)	\$(122,457)
4076 Billed – Smart Metering Entity Charge	\$(2,154,840)	\$(2,219,471)
Total Power Recovery Revenue	\$(852,916,534)	\$(892,224,311)
4705 Power Purchased	\$378,957,229	\$373,128,687
4707 Charges – Global Adjustment	\$356,060,374	\$406,218,952
4708 Charges – WMS	\$27,902,917	\$26,340,471
4714 Charges – NW	\$49,963,599	\$48,773,662
4716 Charges – CN	\$37,527,239	\$35,420,612
4750 Charges – LV	\$350,336	\$122,457
4751 Charges – Smart Metering Entity Charge	\$2,154,840	\$2,219,471
Total Purchased Power	\$852,916,534	\$892,224,311
NET POWER RECOVERY REVENUE AND PURCHASED POWER	\$0	\$0

3. CLASS A & CLASS B GLOBAL ADJUSTMENT AND COMMODITY

Total wholesale purchases include purchases from the Independent Electricity System Operator (“IESO”), Hydro One Networks Inc. and various embedded generators. On a monthly basis, Hydro Ottawa accrues purchased power cost, which includes cost for CT 148 - Class B Global Adjustment (“GA”) and CT 101 - Commodity. Hydro Ottawa records such amounts into pass-through Class B GA expense and Commodity expense accounts, respectively.

1 Hydro Ottawa also accrues unbilled Power Recovery Revenue, which includes revenue for
2 Class B Global Adjustment and Commodity. The utility records amounts into pass-through Class
3 B GA revenue and Commodity revenue accounts, respectively.

4

5 Hydro Ottawa bills all Class B non-Regulated Price Plan ("RPP") customers on the first GA rate
6 posted on the IESO's website. For Commodity, Hydro Ottawa bills RPP customers the Time of
7 Use ("TOU") or Tiered prices ("Tiered"). Non-RPP customers are billed the weighted average
8 hourly spot price ("WAHSP") or the Hourly Ontario Energy Price ("HOEP"). The RPP portion of
9 the CT 148 GA Charge is recorded into the Commodity expense account. Hydro Ottawa
10 confirms that journal entries are recorded as instructed in the OEB's accounting guidance
11 related to commodity pass-through Accounts 1588 and 1589.⁶

12

13 The estimates for unbilled Power Recovery Revenue are based on preliminary metered data.
14 An interval class customer's unbilled estimate is based on preliminary metered hourly data,
15 while a non-interval class customer's unbilled data is based on preliminary smart metered data.
16 Where meter data is missing, a class average is used as an estimate.

17

18 By the fourth business day of the following month, Hydro Ottawa submits to the IESO the
19 difference between fixed price for TOU and Tiered purchases, as well as the estimated weighted
20 average price for RPP customers and the RPP portion of the GA Charge, which is based upon
21 the second GA rate multiplied by the estimated TOU and Tiered kWh (billed and unbilled). The
22 RPP portion of the GA Charge is recorded into Account 1588. The RPP proration is based on
23 billed and estimated unbilled kWh. This is requested through CT 142.

24

25 RPP settlement CT 142 first true-up is completed the month following the initial settlement claim
26 and consists of updating the GA second rate to actual GA rate paid. At the same time, the
27 updates are made to the wholesale purchased power cost (price and volume) to actual price

28 ⁶ Ontario Energy Board, *Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity*
29 *Pass-Through Accounts 1588 & 1589* (February 21, 2019), page 33.

1 and quantity. Additional true-ups are completed when actual kWh sales for RPP customers vs.
2 non-RPP customers are known. All changes are recorded in the general ledger.

3

4 Final true-up between 1588 and 1589 will be completed up to and as at May 31 of each
5 subsequent year for the previous calendar year. Final reviews for 2018 were completed and
6 reported as part of Hydro Ottawa's 2020 annual rate adjustment application.⁷ As part of the
7 updates to this Application for 2019 actuals, Hydro Ottawa has included balances to the end of
8 2019 with final true-up to April 30, 2020 (incorporating a final true-up that will be included in the
9 April month-end IESO submission).

10

11 Hydro Ottawa bills its Class A customers the amount the utility pays for Class A global
12 adjustment.

13

14 Hydro Ottawa has no embedded distributors in its service territory. Wholesale metered
15 customers are billed directly from the IESO. Hydro Ottawa submits kWh to the IESO for
16 embedded generation within its service territory.

17

18 Hydro Ottawa calculates and maintains both GA Retail Settlement Variance Accounts ("RSVAs")
19 for Class A and Class B separately in Sub-Accounts of Account 1589.

20

21 **4. CERTIFICATION OF EVIDENCE**

22 As per the *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications*, as
23 updated on July 12, 2018 and addended on July 15, 2019, Hydro Ottawa's Chief Financial
24 Officer hereby certifies that the utility maintains robust processes and internal controls for the
25 preparation, review, verification, and oversight of Account 1588 RSVA – Power and Account
26 1589 RSVA – Global Adjustment.

27 ⁷ Hydro Ottawa Limited, *2020 Electricity Distribution Rate Application*, EB-2019-0046 (August 12, 2019).



UPDATED GROUP 2 ACCOUNTS

1. INTRODUCTION

As per the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative*¹ ("EDDVAR Report"), Group 2 Accounts include deferral and variance accounts ("DVAs") that require a prudency review by the OEB. Please see Table 2 in UPDATED Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts for a list of Hydro Ottawa's active Group 2 DVAs.

This Schedule discusses Group 2 Accounts, with the exception of the following:

- Account 1592 (for details, please see UPDATED Exhibit 9-1-4: Account 1592 PILS and Tax Variance);
- Accounts 1518 and Account 1548 (for details, please see Exhibit 9-1-5: Retail Service Charges); and
- 1568 Lost Revenue Adjustment Mechanism ("LRAM") Variance Account (for details, please see UPDATED Exhibit 4-5-2: LRAM Variance Account).

More information on the disposition of these accounts is available in UPDATED Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

2. DVAs EFFECTIVE PRIOR TO JANUARY 1, 2016

This section provides an overview of Group 2 Accounts that were effective prior to the beginning of Hydro Ottawa's current five-year rate term (i.e. prior to January 1, 2016).

¹ Ontario Energy Board, *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*, EB-2008-0046 (July 31, 2009).



1 **2.1. ENERGY EAST – TRANS CANADA PIPELINE**

2 A Sub-Account to Uniform System of Accounts (“USofA”) 1508 was added for the Energy East
3 TransCanada Pipeline in Hydro Ottawa’s 2016 rebasing application.² This deferral Account was
4 set-up to capture costs associated with consultations regarding TransCanada Pipeline Limited’s
5 proposed Energy East pipeline project. In a letter dated April 15, 2014, the OEB advised that a
6 portion of the costs associated with consultations regarding TransCanada’s Energy East project
7 would be recovered from all entities which are subject to the OEB’s cost assessment under
8 section 26 of the *Ontario Energy Board Act, 1998*.³

9

10 Hydro Ottawa has set-up the deferral Account, as per the instructions set forth in a separate
11 OEB letter issued June 13, 2014.⁴ Furthermore, consistent with the OEB’s guidance, Hydro
12 Ottawa has maintained this deferral Account as a Group 2 Account and disposition is occurring
13 in conjunction with a rebasing application. In addition, Hydro Ottawa has applied carrying
14 charges to this account.⁵

15

16 Hydro Ottawa is proposing to dispose of this Sub-Account on a final basis in this Application and
17 to discontinue use of this Account following adjudication of the Application.

18

19 **2.2. P&OPEB Deferral Account**

20 Sub-Account 1508 - Other Regulatory Assets - Other Post-Employment Benefits (“OPEB”)
21 Deferral Account is used to record cumulative actuarial gains or losses in Hydro Ottawa’s
22 post-retirement benefits. This Account was originally approved in Hydro Ottawa’s 2012 rate
23 application.⁶

24 ² Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2015-0004 (April
25 29, 2015).

26 ³ Ontario Energy Board, Letter re: *Board Costs Associated with Consultations on TransCanada Pipelines Limited’s*
27 *Proposed Energy East Pipeline Project*, EB-2013-0398 (April 15, 2014), pages 1-2.

28 ⁴ Ontario Energy Board, Letter re: *Board Costs Associated with Consultations on TransCanada Pipelines Limited’s*
29 *Proposed Energy East Pipeline Project*, EB-2013-0398 (June 13, 2014), pages 1-2.

30 ⁵ Ontario Energy Board, *Accounting Procedures Handbook Guidance* (March 2015), Question 4, page 4.

31 ⁶ Ontario Energy Board, *Decision and Order*, EB-2011-0054 (December 28, 2011).



1 **3. DVAs EFFECTIVE JANUARY 1, 2016**

2 As part of the Approved Settlement Agreement governing Hydro Ottawa's 2016-2020 rate term,⁷
3 the utility established a number of new DVAs effective January 1, 2016.⁸ Each of the Accounts is
4 recorded into a Sub-Account of 1508.

5
6 The new DVAs established effective January 1, 2016 were as follows:

- 7
- 8 • Sub-Account 1508 - Other Regulatory Assets - Y-Factor Variance Account, to record the
9 revenue requirement associated with the construction of new administrative and
10 operations facilities and related land up to \$66.0M;
 - 11 • Sub-Account 1508 - Other Regulatory Assets - Gains/Losses from Sale of Existing
12 Facilities Deferral Account, to record the after tax gains/losses from the sale of existing
13 facilities;
 - 14 • Sub-Account 1508 - Other Regulatory Assets - New Facilities Deferral Account, to
15 record the revenue requirement impacts arising from costs of the new facilities and land
16 that is above the \$66.0M captured in the Y-Factor Variance Account;
 - 17 • Sub-Account 1508 - Other Regulatory Assets - Gains and Losses on disposal of Fixed
18 Assets Variance Account, to record the difference between the forecast and actual loss
19 on the disposal of fixed assets, related to retirement of assets or damage to plant;
 - 20 • Sub-Account 1508 - Other Regulatory Assets - Earnings Sharing Mechanism ("ESM")
21 Variance Account, to record amounts related to any earnings above Hydro Ottawa's
22 approved Return on Equity ("ROE") to be shared on a 50/50 basis between Hydro
23 Ottawa and its ratepayers with no deadband;
 - 24 • Sub-Account 1508 - Other Regulatory Assets - Connection Cost Recovery Agreement
25 ("CCRA") Payments Deferral Account, to record the revenue requirement impact of
26 CCRA payments made to Hydro One Networks Inc. ("HONI");

⁷ Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 7, 2015).

⁸ Ontario Energy Board, *Decision and Order*, EB-2015-0004 (December 22, 2015), page 10 and Schedule C.



- 1 • Sub-Account 1508 - Other Regulatory Assets - Revenue Requirement Differential
- 2 Variance Account related to Capital Additions, to record the revenue requirement impact
- 3 of underspending on Hydro Ottawa's capital plan by specific categories;
- 4 • Sub-Account 1508 - Other Regulatory Assets - Efficiency Adjustment Mechanism
- 5 ("EAM") Deferral Account, to record the proxy stretch factor related to any Hydro Ottawa
- 6 efficiency ranking declines during the Custom Incentive Rate-setting ("Custom IR") term
- 7 from 2016-2020;
- 8 • Sub-Account 1508 - Other Regulatory Assets - Wireless Attachment Revenues Deferral
- 9 Account, to record revenues earned, if any, from wireless attachments during the
- 10 2016-2020 period; and
- 11 • Sub-Account 1508 - Other Regulatory Assets - Pole Attachment Charge Revenues
- 12 Variance Account, to record the difference between revenue based on the pole
- 13 attachment charge of \$57.00 per attachment per year and revenue based on the final
- 14 charge approved by the OEB for 2016 of \$53.00.

15

16 **3.1. Y FACTOR VARIANCE ACCOUNT**

17 The Y Factor Account was established to recover the revenue requirement associated with the
18 construction of the new South Operations and Warehouse facility and the new East Operations
19 and Administrative Campus facility and related land ("New Facilities"). As set out in the
20 Approved Settlement Agreement, the cost of the New Facilities up to \$66.0M was to be
21 recorded into rate base once the New Facilities were placed into service.

22

23 The Y Factor Account was also intended to capture the Existing Facilities' revenue requirement
24 when they were taken out of service. Per the Approved Settlement Agreement, the Existing
25 Facilities were to be removed from rate base in the same calendar year as the New Facilities
26 were placed in service, or when the Existing Facilities were sold, whichever occurred first.

27

28 The New Facilities were put into service in May 2019. The Existing Facilities, with the exception
29 of Bank Street, were removed from service in 2019. Due to changes in the Facilities Renewal



1 Program, the Bank Street facility is being kept and remains part of Hydro Ottawa's rate base.
2 For further details, please refer to **UPDATED** Attachment 2-1-1(A): New Administrative Office
3 and Operations Facilities.

4

5 Hydro Ottawa received approval for an interim rate rider as part of its 2020 rate adjustment
6 application to clear the net impact of adding the revenue requirement of the New Facilities and
7 the removal of the revenue requirement of the Existing Facilities.⁹ Preliminary New Facilities
8 costs were used to calculate the revenue requirement of the New Facilities. An estimate of the
9 final sale date of the Existing Facilities was used to calculate the return of revenue requirement
10 related to the Existing Facilities. As part of this Application, Hydro Ottawa is requesting the
11 true-up amount related to the Y Factor Account.

12

13 As per the Approved Settlement Agreement, the 2019 and 2020 revenue requirement will be
14 trued-up for final costs.¹⁰ The preliminary estimate of \$66.0M rate base was derived from the
15 estimated total cost of the New Facilities, after the removal of the \$15.0M approved portion for
16 land, based on estimated amounts by component. In turn, depreciation and taxes were
17 calculated based on this component allocation.

18

19 Hydro Ottawa has incorporated the New Facilities' full cost into the 2021 revenue requirement
20 proposed in **UPDATED** Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency.
21 Therefore, no amounts are being recorded in the Y Factor account after 2020.

22

23 As requested by the OEB during the adjudication of Hydro Ottawa's 2020 rate adjustment
24 application, any impact of Bill C-97 has not been included in the Y Factor Account.¹¹ Please see
25 **UPDATED** Exhibit 9-1-4: Account 1592 PILS and Tax Variance for further details on Bill C-97
26 and its impacts.

27 ⁹ Hydro Ottawa Limited, *2020 Electricity Distribution Rate Application*, EB-2019-0046 (August 12, 2019).

28 ¹⁰ Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004
29 (December 7, 2015), pages 20, 52-56.

30 ¹¹ Ontario Energy Board, *Decision and Rate Order*, EB-2019-0046 (December 17, 2019), page 22.



- 1 The updated version of Table 1 provides the updated revenue requirement impact of the New
2 Facilities, capped by the Y Factor amount of \$66.0M.

3

4 **Table 1 – AS ORIGINALLY SUBMITTED – New Facility Revenue Requirement - \$66.0M**

	2019	2020
Opening Gross Asset Balance	\$0	\$66,000,000
Additions	\$66,000,000	\$0
Closing Gross Asset Balance	\$66,000,000	\$66,000,000
Opening Accumulated Depreciation	\$0	\$1,141,430
Current Year Depreciation	\$1,141,430	\$1,695,114
Closing Accumulated Depreciation	\$1,141,430	\$2,836,544
Net Asset Balance	\$64,858,570	\$63,163,456
Rate Base (Average Net)	\$32,429,285	\$64,011,013
Financial Net Income	\$1,164,860	\$2,299,276
Add Depreciation	\$1,141,430	\$1,695,114
Deduct CCA	\$(1,456,868)	\$(2,791,754)
Net Income For Tax Purposes	\$849,422	\$1,202,635
Tax Rate	26.5%	26.5%
PILS	\$225,097	\$318,698
PILS Grossed-up	\$306,254	\$433,603
Depreciation	\$1,141,430	\$1,695,114
Short-Term Interest ¹²	\$36,580	\$72,204
Long-Term Interest ¹³	\$671,390	\$1,323,441
ROE ¹⁴	\$1,164,860	\$2,299,276
PILS Grossed-up	\$306,254	\$433,603
TOTAL REVENUE REQUIREMENT	\$3,320,514	\$5,823,637
Revenue Requirement in 2020 Rate Application	\$(3,231,034)	\$(5,664,943)
REMAINING DISPOSAL AMOUNT¹⁵	\$89,480	\$158,694

5 ¹² Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see Exhibit 5-1-1: Cost of
6 Capital and Capital Structure.

7 ¹³ *Ibid.*

8 ¹⁴ *Ibid.*

9 ¹⁵ Totals may not sum due to rounding.



1 **Table 1 – UPDATED FOR 2019 ACTUALS – New Facility Revenue Requirement - \$66.0M**

	2019	2020
Opening Gross Asset Balance	\$0	\$66,000,000
Additions	\$66,000,000	\$0
Closing Gross Asset Balance	\$66,000,000	\$66,000,000
Opening Accumulated Depreciation	\$0	\$1,132,532
Current Year Depreciation	\$1,132,532	\$1,695,098
Closing Accumulated Depreciation	\$1,132,532	\$2,827,630
Net Asset Balance	\$64,867,468	\$63,172,370
Rate Base (Average Net)	\$32,433,734	\$64,019,919
Financial Net Income	\$1,165,020	\$2,299,595
Add Depreciation	\$1,132,532	\$1,695,098
Deduct CCA	\$(1,460,407)	\$(2,798,621)
Net Income For Tax Purposes	\$837,145	\$1,196,073
Tax Rate	26.5%	26.5%
PILS	\$221,843	\$316,959
PILS Grossed-up	\$301,828	\$431,237
Depreciation	\$1,132,532	\$1,695,098
Short-Term Interest ¹⁶	\$36,585	\$72,214
Long-Term Interest ¹⁷	\$671,482	\$1,323,625
ROE ¹⁸	\$1,165,020	\$2,299,595
PILS Grossed-up	\$301,828	\$431,237
TOTAL REVENUE REQUIREMENT	\$3,307,447	\$5,821,770
Revenue Requirement in 2020 Rate Application	\$(3,231,034)	\$(5,664,943)
REMAINING DISPOSAL AMOUNT¹⁹	\$76,413	\$156,827

2

3 Table 2 below provides the updated revenue requirement of the removal of the Existing
4 Facilities.

5 ¹⁶ Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see UPDATED Exhibit

6 5-1-1: Cost of Capital and Capital Structure.

7 ¹⁷ Ibid.

8 ¹⁸ Ibid.

9 ¹⁹ Totals may not sum due to rounding.



1 **Table 2 – Y Factor Revenue Requirement - Removal of Existing Facilities²⁰**

	2019	2020
Opening Gross Asset Balance	\$21,117,800	\$21,117,800
Additions	\$(21,117,800)	\$0
Closing Gross Asset Balance	\$0	\$21,117,800
Opening Accumulated Depreciation	\$6,951,063	\$8,129,952
Current Year Depreciation	\$184,253	\$1,178,890
Current Year Deletions	\$(7,135,316)	\$0
Closing Accumulated Depreciation	\$0	\$9,308,842
Net Asset Balance	\$0	\$11,808,958
Rate Base (Average Net)	\$7,083,368	\$12,398,402
Financial Net Income	\$254,435	\$445,351
Add Depreciation	\$184,253	\$1,178,890
Deduct CCA	\$(63,167)	\$(335,590)
Net Income For Tax Purposes	\$375,520	\$1,288,650
Tax Rate	26.5%	26.5%
PILS	\$99,513	\$341,492
PILS Grossed-up	\$135,392	\$464,615
Depreciation	\$184,253	\$1,178,890
Short-Term Interest ²¹	\$7,990	\$13,985
Long-Term Interest ²²	\$146,648	\$256,339
ROE ²³	\$254,435	\$445,351
PILS Grossed-up	\$135,392	\$464,615
TOTAL REVENUE REQUIREMENT²⁴	\$728,718	\$2,359,181
Revenue Requirement in 2020 Rate Application	(\$817,718)	(\$2,357,273)
REMAINING DISPOSAL AMOUNT	(\$89,000)	1,908

2 ²⁰ Table 2 is presented in the format of additions to rate base. However, positive amounts represent a return to customers.

3 ²¹ Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see **UPDATED** Exhibit 5-1-1: Cost of Capital and Capital Structure.

6 ²² *Ibid.*

7 ²³ *Ibid.*

8 ²⁴ Totals may not sum due to rounding.



1 The true-up revenue requirement related to the Y Factor Account has been included in the
2 adjustments column of **UPDATED** Attachment 9-1-1(A): OEB Workform - Deferral and Variance
3 Account (Continuity Schedule) in order to dispose of the amount as part of this Application.

4

5 **3.2. NEW FACILITIES DEFERRAL ACCOUNT**

6 The New Facilities Account was established to record the revenue requirement impacts of the
7 costs of the New Facilities and related land that are above \$66.0M. Any amount recorded into
8 this account is subject to a prudency review.

9

10 Hydro Ottawa started recording the revenue requirement impact of amounts above \$66.0M in
11 2019. The amount recorded into this account was based on the total estimated cost of the New
12 Facilities and then the removal of the revenue requirement presented in Table 1 **as updated**
13 above for the amount up to the cost of \$66.0M.

14

15 **The updated version of** Table 3 below provides the revenue requirement impact of the New
16 Facilities above the Y Factor amount of \$66.0M for 2019 and 2020. Thereafter, **the updated**
17 **version of** Table 4 below provides the total revenue requirement impact of the New Facilities for
18 2019 and 2020.

19

20 Hydro Ottawa has incorporated the New Facilities' full cost into the 2021 revenue requirement
21 proposed in **UPDATED** Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency.
22 Therefore, no amounts are being recorded into this Regulatory Account after 2020.

23

24 As noted above, as requested by the OEB during the adjudication of Hydro Ottawa's 2020 rate
25 adjustment application, any impact of Bill C-97 has not been included in this New Facilities
26 Deferral Account. Please see **UPDATED** Exhibit 9-1-4: Account 1592 PILS and Tax Variance for
27 further details on Bill C-97 and its impacts.



1 **Table 3 – AS ORIGINALLY SUBMITTED – New Facility Revenue Requirement - Above**
2 **\$66.0M**

	2019	2020
Opening Gross Asset Balance	\$0	\$33,543,840
Additions	\$33,543,840	\$0
Closing Gross Asset Balance	\$33,543,840	\$33,543,840
Opening Accumulated Depreciation	\$0	\$650,149
Current Year Depreciation	\$650,149	\$965,522
Closing Accumulated Depreciation	\$650,149	\$1,615,671
Net Asset Balance	\$32,893,691	\$31,928,168
Rate Base (Average Net)	\$16,446,845	\$32,410,930
Financial Net Income	\$590,771	\$1,164,201
Add Depreciation	\$650,149	\$965,522
Deduct CCA	\$(966,666)	\$(1,855,641)
Net Income For Tax Purposes	\$274,254	\$274,082
Tax Rate	26.5%	26.5%
PILS	\$72,677	\$72,632
PILS Grossed-up	\$98,881	\$98,819
Depreciation	\$650,149	\$965,522
Short-Term Interest ²⁵	\$18,552	\$36,560
Long-Term Interest ²⁶	\$340,502	\$670,102
ROE ²⁷	\$590,771	\$1,164,201
PILS Grossed-up	\$98,881	\$98,819
TOTAL REVENUE REQUIREMENT²⁸	\$1,698,855	\$2,935,204

3

4 ²⁵ Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see **UPDATED** Exhibit
5 5-1-1: Cost of Capital and Capital Structure.

6 ²⁶ *Ibid.*

7 ²⁷ *Ibid.*

8 ²⁸ Totals may not sum due to rounding.



1 **Table 3 – UPDATED FOR 2019 ACTUALS – New Facility Revenue Requirement - Above**
2 **\$66.0M**

	2019	2020
Opening Gross Asset Balance	\$0	\$33,544,582
Additions	\$33,544,582	\$0
Closing Gross Asset Balance	\$33,544,582	\$33,544,582
Opening Accumulated Depreciation	\$0	\$645,097
Current Year Depreciation	\$645,097	\$965,537
Closing Accumulated Depreciation	\$645,097	\$1,610,634
Net Asset Balance	\$32,899,485	\$31,933,948
Rate Base (Average Net)	\$16,449,743	\$32,416,716
Financial Net Income	\$590,875	\$1,164,408
Add Depreciation	\$645,097	\$965,537
Deduct CCA	\$(966,690)	\$(1,855,688)
Net Income For Tax Purposes	\$269,281	\$274,258
Tax Rate	26.5%	26.5%
PILS	\$71,360	\$72,678
PILS Grossed-up	\$97,088	\$98,882
Depreciation	\$645,097	\$965,537
Short-Term Interest ²⁹	\$18,555	\$36,566
Long-Term Interest ³⁰	\$340,562	\$670,222
ROE ³¹	\$590,875	\$1,164,408
PILS Grossed-up	\$97,088	\$98,882
TOTAL REVENUE REQUIREMENT³²	\$1,692,177	\$2,935,616

3

4 ²⁹ Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see **UPDATED** Exhibit

5 5-1-1: Cost of Capital and Capital Structure.

6 ³⁰ *Ibid.*

7 ³¹ *Ibid.*

8 ³² Totals may not sum due to rounding.



1 **Table 4 – AS ORIGINALLY SUBMITTED – New Facility Total Revenue Requirement**

	2019	2020
Opening Gross Asset Balance	\$0	\$99,543,840
Additions	\$99,543,840	\$0
Closing Gross Asset Balance	\$99,543,840	\$99,543,840
Opening Accumulated Depreciation	\$0	\$1,791,579
Current Year Depreciation	\$1,791,579	\$2,660,636
Closing Accumulated Depreciation	\$1,791,579	\$4,452,215
Net Asset Balance	\$97,752,261	\$95,091,625
Rate Base (Average Net)	\$48,876,130	\$96,421,943
Financial Net Income	\$1,755,631	\$3,463,476
Add Depreciation	\$1,791,579	\$2,660,636
Deduct CCA	\$(2,423,534)	\$(4,647,395)
Net Income For Tax Purposes	\$1,123,676	\$1,476,717
Tax Rate	26.5%	26.5%
PILS	\$297,774	\$391,330
PILS Grossed-up	\$405,135	\$532,422
Depreciation	\$1,791,579	\$2,660,636
Short Term Interest ³³	\$55,132	\$108,764
Long-Term Interest ³⁴	\$1,011,892	\$1,993,543
ROE ³⁵	\$1,755,631	\$3,463,476
PILS Grossed-up	\$405,135	\$532,422
TOTAL REVENUE REQUIREMENT³⁶	\$5,019,369	\$8,758,841

2

3 ³³ Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see **UPDATED** Exhibit

4 5-1-1: Cost of Capital and Capital Structure.

5 ³⁴ *Ibid.*

6 ³⁵ *Ibid.*

7 ³⁶ Totals may not sum due to rounding.



1 **Table 4 – UPDATED FOR 2019 ACTUALS – New Facility Total Revenue Requirement**

	2019	2020
Opening Gross Asset Balance	\$0	\$99,544,582
Additions	\$99,544,582	\$0
Closing Gross Asset Balance	\$99,544,582	\$99,544,582
Opening Accumulated Depreciation	\$0	\$1,777,629
Current Year Depreciation	\$1,777,629	\$2,660,636
Closing Accumulated Depreciation	\$1,777,629	\$4,438,264
Net Asset Balance	\$97,766,953	\$95,106,317
Rate Base (Average Net)	\$48,883,477	\$96,436,635
Financial Net Income	\$1,755,894	\$3,464,004
Add Depreciation	\$1,777,629	\$2,660,636
Deduct CCA	\$(2,427,097)	\$(4,654,309)
Net Income For Tax Purposes	\$1,106,426	\$1,470,330
Tax Rate	26.5%	26.5%
PILS	\$293,203	\$389,638
PILS Grossed-up	\$398,916	\$530,119
Depreciation	\$1,777,629	\$2,660,636
Short Term Interest ³⁷	\$55,141	\$108,781
Long-Term Interest ³⁸	\$1,012,044	\$1,993,847
ROE ³⁹	\$1,755,894	\$3,464,004
PILS Grossed-up	\$398,916	\$530,119
TOTAL REVENUE REQUIREMENT⁴⁰	\$4,999,624	\$8,757,386

2

3 The revenue requirement related to the New Facilities Deferral Account has been included in
4 the adjustments column of **UPDATED** Attachment 9-1-1(A): OEB Workform - Deferral and
5 Variance Account (Continuity Schedule) in order to dispose of the amount as part of this
6 Application.

7 ³⁷ Hydro Ottawa has used approved yearly Cost of Capital parameters for this item. Please see **UPDATED** Exhibit
8 5-1-1: Cost of Capital and Capital Structure.

9 ³⁸ *Ibid.*

10 ³⁹ *Ibid.*

11 ⁴⁰ Totals may not sum due to rounding.



3.2.1. Gains/Losses from Sale of Existing Facilities Deferral Account

In this Account, 100% of the after-tax gain/loss from the sale of land and buildings associated with the Existing Facilities is captured. Two of the three Existing Facilities were removed from service in 2019. Due to changes in the Facilities Renewal Program, the Bank Street facility is being kept and remains part of Hydro Ottawa's rate base. Please refer to **UPDATED** Attachment 2-1-1(A): New Administrative Office and Operations Facilities for more information.

The Merivale Facility and related Land, as well as the Albion Facility and related Land, were sold in the last quarter of 2019. Table 5 has been updated for 2019 actuals and provides the net gain on each transaction.

Table 5 – AS ORIGINALLY SUBMITTED – Gain on Sale of Existing Properties

	2019
Merivale Facility and Land	\$199,963
Albion Facility and Land	\$64,953
Albion Parcel C Land	\$1,760,794
Total to Dispose to Customers⁴¹	\$2,025,711

Table 5 – UPDATED FOR 2019 ACTUALS – Gain on Sale of Existing Properties

	2019
Merivale Facility and Land	\$375,007
Albion Facility and Land	\$18,259
Albion Parcel C Land	\$1,758,595
Total to Dispose to Customers⁴²	\$2,151,861

The total **estimated** gain of \$2.0M has been included in the 2019 adjustments column BF of Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule), as **originally submitted**, in order to dispose of the amount back to customers as part of this Application.

⁴¹ Totals may not sum due to rounding.

⁴² Totals may not sum due to rounding.



1 With updates for 2019 actuals, the total gain of \$2.2M has been included in the 2019
2 transactions column BD of UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and
3 Variance Account (Continuity Schedule) in order to dispose of the amount back to customers.

4

5 **3.2.2.1. Gain for Tax Purposes & Replacement Property Rules**

6 Canada's *Income Tax Act* ("ITA") allows taxpayers to elect to defer the recognition of a capital
7 gain where a former business property was voluntarily disposed of and a replacement property
8 is acquired. When the applicable tax conditions are met, these rules (commonly known as the
9 Replacement Property rules) generally allow taxpayers to replace certain property without
10 incurring immediate tax consequences.

11

12 In 2019, Hydro Ottawa voluntarily disposed of the Existing Facilities (Albion and Merivale) and
13 replaced them with the New Facilities. The ITA therefore permits Hydro Ottawa to use the
14 Replacement Property rules to defer the capital gain on the sale of the land and buildings of the
15 Existing Facilities. Specifically, the calculated capital gain on the sale of land and buildings of
16 the Existing Facilities reduces the additions of the New Facilities. Instead of recognizing a
17 capital gain and paying tax on that capital gain, as part of its original Application Hydro Ottawa
18 has reduced the additions to Class 1.3 of the New Facilities by the approximate gain for tax
19 purposes of \$8.0M in 2019. After accounting for 2019 actuals, Hydro Ottawa has used the
20 actual gain of \$7.9M to reduce the additions to Class 1.3.

21

22 As a result, there is no tax adjustment to the gain being returned to customers.

23

24 **3.3. GAINS AND LOSSES ON DISPOSAL OF FIXED ASSETS VARIANCE ACCOUNT**

25 The purpose of this Account is to record the difference between the forecast and actual gain or
26 loss on the disposal of fixed assets, related to retirement of assets or damage to plant (including
27 storm-related costs). Examples include losses on meters, station equipment, poles, and



1 vehicles. The forecasted amount in Hydro Ottawa's 2016-2020 Custom IR Application was a
2 gain of \$198,349.⁴³

3

4 Damage costs related to storms are unpredictable as climate change is causing extreme
5 weather events with increased frequency which are outside of Hydro Ottawa's control. These
6 events (e.g. freezing rain, high wind, temperature and precipitation extremes, tornadoes, etc.)
7 have the ability to cause extensive damage to assets of various life spans. Accordingly, this
8 Account includes the difference between the original estimate of damage to plant and the actual
9 cost of damage to plant, as a result of severe weather events. For further details on the
10 increased frequency of extreme weather events in the Ottawa region, please see Attachment
11 2-4-3(H): Distribution System Climate Risk and Vulnerability Assessment and Attachment
12 2-4-3(I): Hydro Ottawa Climate Change Adaptation Plan.

13

14 Balances related to this Account can be viewed in the updated version of Table 6 and in
15 UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity
16 Schedule).

17 ⁴³ Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2015-0004
18 (April 29, 2015).



Table 6 – AS ORIGINALLY SUBMITTED – Loss from Retirement of Utility and Other Property (\$'000s)

Net (Gain)/Loss	2016 Historical	2017 Historical	2018 Historical
USofA 4362 OEB-Approved	\$(198)	\$(198)	\$(198)
Actual/Forecast	\$350	\$152	\$264
USofA 1508 ⁴⁴ Variance ⁴⁵	\$(548)	\$(351)	\$(462)

Table 6 – UPDATED FOR 2019 ACTUALS – Loss from Retirement of Utility and Other Property (\$'000s)

Net (Gain)/Loss	2016 Historical	2017 Historical	2018 Historical	2019 Historical
USofA 4362 OEB-Approved	\$(198)	\$(198)	\$(198)	\$(198)
Actual/Forecast	\$350	\$152	\$264	\$1,984
USofA 1508 ⁴⁶ Variance ⁴⁷	\$(548)	\$(351)	\$(462)	\$(2,183)

Table 7 provides Hydro Ottawa's estimated costs related to the gain or loss on the disposal of fixed assets, in relation to retirement of assets or damage to plant (including storm-related costs).

Table 7 – Loss from Retirement of Utility and Other Property (\$'000s)

Net (Gain)/Loss	2021 Test	2022 Test	2023 Test	2024 Test	2025 Test	TOTAL
Estimate ⁴⁸	\$389	\$751	\$323	\$336	\$445	\$2,243

3.4. EARNINGS SHARING MECHANISM VARIANCE ACCOUNT

The purpose of the ESM Account is to credit ratepayers for 50% of any earnings above Hydro Ottawa's regulatory ROE, with no dead band. The ratepayer share of the earnings shall be grossed up for any tax impacts and credited to this Account.

⁴⁴ This refers to USofA 1508 Sub Account Gains and Loss on Disposal of Fixed Assets Variance Account.

⁴⁵ Totals may not sum due to rounding.

⁴⁶ This refers to USofA 1508 Sub Account Gains and Loss on Disposal of Fixed Assets Variance Account.

⁴⁷ Totals may not sum due to rounding.

⁴⁸ Totals may not sum due to rounding.

1

2 The regulatory net income for the purpose of earnings sharing is to be calculated in the same
3 manner as net income for regulatory purposes under the Reporting and Record Keeping
4 Requirements (“RRR”) filings. This will exclude revenue and expenses that are not otherwise
5 included for regulatory purposes, such as settlement of any regulatory assets or regulatory
6 liabilities, including the LRAM and changes in taxes/Payments in Lieu of Taxes (“PILS”) to which
7 the USofA 1592 – PILS and Tax Variance for 2006 and Subsequent Years applies.

8

9 Balances related to this Account can be viewed in **UPDATED** Attachment 9-1-1(A): OEB
10 Workform - Deferral and Variance Account (Continuity Schedule). **The updated version of** Table
11 8 provides calculations for the amounts recorded.



1 **Table 8 – AS ORIGINALLY SUBMITTED – ESM Calculation (\$'000s)⁴⁹**

	2016	2017
Net Income (per RRR)	\$33,483	\$36,114
Deduct Previous Years' LRAM ⁵⁰	\$(1,042)	\$(1,081)
Add Current Year LRAM ⁵¹	\$551	\$935
PILS Grossed-up on CDM Adjustments ⁵²	\$177	\$53
Net Income after Adjustments	\$33,169	\$36,020
Deemed Equity (per RRR)	\$341,540	\$357,578
ESM Achieved ROE	9.71%	10.07%
Deemed ROE	9.19%	9.19%
% Return Above Deemed	0.52%	0.88%
Earnings Above Regulated Return	\$1,782	\$3,159
50% of Earnings above Regulated Return	\$891	\$1,580
PILS Grossed-up ⁵³	\$321	\$569
RATEPAYERS' SHARE OF OVEREARNING⁵⁴	\$1,212	\$2,149

2

3 ⁴⁹ "Current year" means 2016 for the purposes of the column with information for 2016, and 2017 for the purposes of
4 the column with information for 2017.

5 ⁵⁰ Previous years' LRAM includes adjustment to any year not related to the current year.

6 ⁵¹ Current year LRAM includes adjustments in reporting years subsequent to the current year.

7 ⁵² Tax rate = 26.5%.

8 ⁵³ Tax rate = 26.5%.

9 ⁵⁴ Totals may not sum due to rounding.



Table 8 – UPDATED FOR 2019 ACTUALS – ESM Calculation (\$'000s)⁵⁵

	2016	2017	2018
Net Income (per RRR)	\$33,483	\$36,114	\$34,605
Deduct Previous Years' LRAM ⁵⁶	\$(1,042)	\$(1,081)	\$(1,081)
Add Current Year LRAM ⁵⁷	\$773	\$935	\$935
PILS Grossed-up on CDM Adjustments ⁵⁸	\$(172)	\$222	(\$45)
Net Income after Adjustments	\$33,311	\$36,336	\$34,559
Deemed Equity (per RRR)	\$341,540	\$357,578	\$378,652
ESM Achieved ROE	9.75%	10.16%	9.13%
Deemed ROE	9.19%	9.19%	9.19%
% Return Above Deemed	0.56%	0.97%	-0.06%
Earnings Above Regulated Return	\$1,924	\$3,475	(\$239)
50% of Earnings above Regulated Return	\$962	\$1,737	\$0
PILS Grossed-up ⁵⁹	\$347	\$626	\$0
RATEPAYERS' SHARE OF OVEREARNING⁶⁰	\$1,309	\$2,364	\$0

In its original Application, Hydro Ottawa indicated that the utility will provide an update to the ESM Account as part of its planned update on DVAs for 2019 Actuals at a later stage in this proceeding. This update is provided by way of the updates to Table 8 above, including the 2018 ESM as calculated with current LRAM calculations. As Hydro Ottawa did not overearn in 2018, no ESM was recorded.

3.5. CONNECTION COST RECOVERY AGREEMENT PAYMENTS DEFERRAL ACCOUNT

As part of Hydro Ottawa's 2016-2020 application, \$5.0M of unidentified CCRA payments to HONI were estimated per year. During the adjudication of the 2016-2020 application, it was

⁵⁵ "Current year" means 2016 for the purposes of the column with information for 2016, and 2017 for the purposes of the column with information for 2017.

⁵⁶ Previous years' LRAM includes adjustment to any year not related to the current year.

⁵⁷ Current year LRAM includes adjustments in reporting years subsequent to the current year.

⁵⁸ Tax rate = 26.5%.

⁵⁹ Tax rate = 26.5%.

⁶⁰ Totals may not sum due to rounding.



1 agreed to move the unidentified payments out of the proposed revenue requirement and
2 establish the CCRA Regulatory Account. The CCRA Regulatory Account allows Hydro Ottawa
3 to record, and later recover from customers, the annual revenue requirement of CCRA
4 payments that commence in the year in which the facilities (to which each CCRA payment
5 relates) provide services to Hydro Ottawa customers.

6

7 Hydro Ottawa recorded the revenue requirement related to eligible projects in 2017 and 2018.
8 No revenue requirement was recorded in 2016. Please see the updated version of Table 9
9 below for the calculation of the revenue requirement.

10

11 Hydro Ottawa has used the new Capital Cost Allowance ("CCA") Class 14.1 rules for eligible
12 capital property effective January 1, 2017 for the PILS calculation. As per OEB guidance, any
13 impact of Bill C-97 is being recorded into a Sub-Account of 1592. Please see UPDATED Exhibit
14 9-1-4: Account 1592 PILs and Tax Variance for further details.

15

16 In addition, it should be noted that the amount in Table 9 below (as originally submitted) does
17 not equal what is shown in the completed continuity schedule in Attachment 9-1-1(A): OEB
18 Workform - Deferral and Variance Account (Continuity Schedule) as an adjustment in 2019 will
19 result in the amounts balancing at year-end 2019. In the updated version of Table 9, the
20 cumulative balance equals the cumulative balance in the completed continuity schedule in
21 UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity
22 Schedule). Hydro Ottawa is seeking to clear this balance as part of this Application.



1 **Table 9 – AS ORIGINALLY SUBMITTED – CCRA Revenue Requirement Calculation**

	2016	2017	2018
Opening Gross Asset Balance	\$0	\$0	\$706,500
Additions	\$0	\$706,500	\$2,675,789
Closing Gross Asset Balance	\$0	\$706,500	\$3,382,289
Opening Accumulated Depreciation	\$0	\$0	\$3,955
Current Year Depreciation	\$0	\$3,955	\$32,626
Closing Accumulated Depreciation	\$0	\$3,955	\$36,581
Net Asset Balance	\$0	\$702,545	\$3,345,709
Rate Base (Average Net)	\$0	\$351,273	\$2,024,127
Financial Net Income	\$0	\$12,912	\$74,407
Add Depreciation	\$0	\$3,955	\$32,626
Deduct CCA	\$0	\$(17,663)	\$(101,337)
Net Income For Tax Purposes	\$0	\$(795)	\$5,696
Tax Rate	26.5%	26.5%	26.5%
PILS	\$0	\$(211)	\$1,510
PILS Grossed-up	\$0	\$(287)	\$2,054
Depreciation	\$0	\$3,955	\$32,626
Short Term Interest ⁶¹	\$0	\$304	\$1,749
Long-Term Interest ⁶²	\$0	\$7,052	\$41,362
ROE ⁶³	\$0	\$12,913	\$74,407
PILS Grossed-up	\$0	\$(287)	\$2,054
TOTAL REVENUE REQUIREMENT⁶⁴	\$0	\$23,936	\$152,197

2

3 ⁶¹ Hydro Ottawa used approved yearly Cost of Capital parameters (please see **UPDATED** Exhibit 5-1-1: Cost of
4 Capital and Capital Structure).

5 ⁶² *Ibid.*

6 ⁶³ *Ibid.*

7 ⁶⁴ Totals may not match due to rounding.



1 **Table 9 – UPDATED FOR 2019 ACTUALS – CCRA Revenue Requirement Calculation**

	2016	2017	2018	2019
Opening Gross Asset Balance	\$0	\$0	\$706,500	\$2,870,440
Additions	\$0	\$706,500	\$2,163,940	\$10,021,712
Closing Gross Asset Balance	\$0	\$706,500	\$2,870,440	\$12,892,153
Opening Accumulated Depreciation	\$0	\$0	\$3,955	\$36,581
Current Year Depreciation	\$0	\$3,955	\$32,626	\$179,845
Closing Accumulated Depreciation	\$0	\$3,955	\$36,581	\$216,426
Net Asset Balance	\$0	\$702,545	\$2,833,860	\$12,675,727
Rate Base (Average Net)	\$0	\$351,273	\$1,768,203	\$7,754,794
Financial Net Income	\$0	\$12,912	\$64,999	\$278,552
Add Depreciation	\$0	\$3,955	\$32,626	\$179,845
Deduct CCA	\$0	\$(17,663)	\$(88,540)	\$(391,360)
Net Income For Tax Purposes	\$0	\$(795)	\$9,085	\$67,037
Tax Rate	26.5%	26.5%	26.5%	26.5%
PILS	\$0	\$(211)	\$2,407	\$17,765
PILS Grossed-up	\$0	\$(287)	\$3,275	\$24,170
Depreciation	\$0	\$3,955	\$32,626	\$179,845
Short Term Interest ⁶⁵	\$0	\$304	\$1,528	\$8,747
Long-Term Interest ⁶⁶	\$0	\$7,052	\$36,132	\$160,549
ROE ⁶⁷	\$0	\$12,913	\$64,999	\$278,552
PILS Grossed-up	\$0	\$(287)	\$3,275	\$24,170
TOTAL REVENUE REQUIREMENT⁶⁸	\$0	\$23,936	\$138,560	\$651,863

2

3 **3.6. REVENUE REQUIREMENT VARIANCE ACCOUNT RELATED TO CAPITAL**
4 **ADDITIONS**

5 The purpose of this Account is to track revenue requirement impacts resulting from any
6 underspending in Hydro Ottawa's three capital spending categories: System Renewal/System

⁶⁵ Hydro Ottawa used approved yearly Cost of Capital parameters (please see UPDATED Exhibit 5-1-1: Cost of Capital and Capital Structure).

⁶⁶ *Ibid.*

⁶⁷ *Ibid.*

⁶⁸ Totals may not match due to rounding.



1 Service, System Access, and General Plant.⁶⁹ The Account is computed and tracked on an
2 annual basis and calculated on a cumulative basis. If overspending occurs, no amount will be
3 recorded into this Account.

4

5 For the years 2016-2018, Hydro Ottawa spent more than planned in each of the three spending
6 categories. As a result, no amount has been recorded into this variance account. The utility had
7 indicated in its original Application that it will provide an update to this Account as part of the
8 update of DVAs for 2019 Actuals that is planned at a later point in this proceeding. Hydro
9 Ottawa hereby confirms that the utility also spent more than planned in 2019.

10

11 **3.7. EFFICIENCY ADJUSTMENT MECHANISM DEFERRAL ACCOUNT**

12 This Account was established to provide ratepayers a credit should Hydro Ottawa's efficiency
13 ranking decline during any year of the Custom IR term. The year 2014 is the starting efficiency
14 ranking point. Hydro Ottawa will not benefit from moving into a more efficient cohort except to
15 mitigate future adjustments. A detailed example is provided as part of the Approved Settlement
16 Agreement.

17

18 2019 is the third year for which the efficiency adjustment mechanism ("EAM") assessment was
19 to be performed. As per the Approved Settlement Agreement, Hydro Ottawa is to calculate the
20 efficiency adjustment based on the "current year ending point stretch factor." As such, Hydro
21 Ottawa used the efficiency ranking as determined by the OEB for 2019 rates, which was
22 released on August 15, 2019, for purposes of calculating the impact on its 2018 Revenue
23 Requirement.⁷⁰ Table 10 below provides the EAM calculation.

24 ⁶⁹ The System Renewal and System Service categories have been merged into one category to reflect Hydro
25 Ottawa's standard operating practice to shift funds between the two categories, as warranted by customer and
26 operational requirements.

27 ⁷⁰ Ontario Energy Board, *Incentive Rate Setting: 2018 Benchmarking Update for Determination of 2019 Stretch*
28 *Factor Rankings*, EB-2010-0379 (August 15, 2019), pages 1-2.



1 In its original Application, Hydro Ottawa indicated that the utility will include the 2019 amount as
2 part of the planned updates of DVAs for 2019 Actuals at a later stage in this proceeding. Please
3 see UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account
4 (Continuity Schedule) for further information.

5

6

Table 10 – EAM Calculation

	2017	2018	2019
2014 Starting Point - Cohort 3	(0.30%)	(0.30%)	(0.30%)
Ending Point - Cohort 4	(0.45%) ⁷¹	(0.45%) ⁷²	(0.45%) ⁷³
% Change	0.15%	0.15%	0.15%
Service Revenue Requirement	\$182,069,831	\$190,594,484	\$196,781,803
EAM	\$273,105	\$285,892	\$295,173

7

8 Hydro Ottawa will report any 2020 EAM as part of its 2022 rate adjustment application.

9

10 **3.8. POLE ATTACHMENT CHARGE REVENUES VARIANCE ACCOUNT**

11 The Pole Attachment Account was established to collect the difference between the \$57.00 pole
12 attachment rate that Hydro Ottawa's distribution revenue was based on in 2016 and the \$53.00
13 rate from the Pole Attachment Decision.⁷⁴ As directed by the Pole Attachment Decision and as
14 approved in the adjudication of Hydro Ottawa's 2017 rate adjustment application, this difference
15 was collected as part of the implementation of the utility's 2017 rates. Starting in 2017, Hydro
16 Ottawa's base revenue was adjusted by the Pole Attachment Decision. No further amounts will
17 be recorded into this Account; as such, the discontinuance of this Account is proposed in this
18 Application.

19 ⁷¹ Ontario Energy Board, *Incentive Rate Setting: 2016 Benchmarking Update for Determination of 2017 Stretch*
20 *Factor Rankings*, EB-2010-0379 (August 17, 2017), pages 1-2.

21 ⁷² Ontario Energy Board, *Incentive Rate Setting: 2017 Benchmarking Update for Determination of 2018 Stretch*
22 *Factor Rankings*, EB-2010-0379 (August 23, 2018), pages 1-3.

23 ⁷³ Ontario Energy Board, *Incentive Rate Setting: 2018 Benchmarking Update for Determination of 2019 Stretch*
24 *Factor Rankings*, EB-2010-0379 (August 15, 2019), pages 1-2.

25 ⁷⁴ Ontario Energy Board, *Decision and Order on Pole Attachment Charge*, EB-2015-0004 (February 25, 2016).



1 **3.9. WIRELESS ATTACHMENT REVENUES DEFERRAL ACCOUNT**

2 The Wireless Attachment Revenues Deferral Account was established to credit ratepayers with
3 revenues earned from wireless attachments for the period 2016-2020.

4

5 No revenue has been recorded into this Account. Accordingly, Hydro Ottawa proposes to
6 discontinue the use of this Account.

7

8 **4. NEW DVAs EFFECTIVE AFTER JANUARY 1, 2016**

9 This section discusses the DVAs that were (i) established by the OEB, (ii) made effective after
10 January 1, 2016, and (iii) not part of the Approved Settlement Agreement governing Hydro
11 Ottawa's 2016-2020 rate term.

12

13 **4.1. OEB COST ASSESSMENT VARIANCE**

14 As per the OEB's revisions to the Cost Assessment Model, the OEB established Account 1508
15 Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance for electricity
16 distributors to record any material differences between OEB cost assessments that were built into
17 rates at the time of the issuance of the OEB's revisions, and cost assessments that would result
18 from the application of the new Cost Assessment Model effective April 1, 2016.⁷⁵ Hydro Ottawa is
19 using this Sub-Account. Please see **UPDATED** Exhibit 4-2-4: Regulatory Costs for further
20 information.

21

22 **4.2. REGULATORY TREATMENT OF PENSION AND OTHER POST-EMPLOYMENT**
23 **BENEFITS**

24 On September 14, 2017, the OEB issued its final report on the regulatory treatment of pension
25 and OPEB costs establishing the use of accrual accounting as the default method on which to
26 set rates for pension and OPEB amounts in cost-based applications.⁷⁶ Moreover, this report also
27 provides for the establishment of a variance account, Account 1522, to track the difference

⁷⁵ Ontario Energy Board, Letter re: *Revisions to the Ontario Energy Board Cost Assessment Model* (February 9, 2016).

28 ⁷⁶ Ontario Energy Board, *Report of the Ontario Energy Board - Regulatory Treatment of Pension and Other*
29 *Post-Employment Benefits Costs*, EB-2015-0040 (September 14, 2017).



1 between the forecasted accrual amount in rates and actual cash payment(s) made, with an
2 asymmetric carrying charge in favour of ratepayers applied to the differential.

3

4 Hydro Ottawa provides pension benefits for its employees through the Ontario Municipal
5 Employees Retirement System ("OMERS") Fund (the "Fund"). Although the plan is a defined
6 benefit plan, sufficient information is not available to Hydro Ottawa to account for it as such,
7 because it is not possible to attribute the fund assets and liabilities between the various
8 employers who contribute to the Fund. As a result, Hydro Ottawa accounts for the plan as a
9 defined contribution plan. Contributions payable as a result of employee service are expensed
10 as incurred similar to short-term employee benefits.

11

12 Hydro Ottawa also provides other post-employment benefits such as life insurance and a
13 retirement grant. These plans provide benefits to certain employees when they are no longer
14 providing active service to the utility. Other post-employment benefits are recorded on an
15 accrual basis. The accrued benefit obligation and current service costs are calculated using the
16 projected benefit method prorated on service and based on assumptions that reflect Hydro
17 Ottawa's best estimates. The utility tracks the difference between the forecast accrual amount in
18 rates and actual cash payments in a variance account, as set out in the OEB report.

19

20 Hydro Ottawa confirms that it is recording amounts into the tracking account for the purpose of
21 recording carrying charges. The utility further confirms that carrying charges are being calculated
22 using the OEB-prescribed Construction Work in Progress ("CWIP") rate.

23

24 **4.3. REGULATORY ASSETS FOR RETAIL SERVICE CHARGES INCREMENTAL**
25 **REVENUE**

26 As part of the Approved Settlement Agreement, Hydro Ottawa received approval for utility-specific
27 Retail Service Charges ("RSCs"). Subsequently, on November 29, 2018, the OEB issued a Report
28 on Energy Retailer Services Charges, which stated that updated RSCs would be established and



1 applied to all electricity distributors.⁷⁷ The report specifically indicated that the updated RSCs
2 would apply to Hydro Ottawa. The Decision and Rate Order for the new RSCs had an effective
3 date of May 1, 2019.⁷⁸ The OEB issued a Decision and Rate Order on November 28, 2019 with
4 updated rates for RSCs effective January 1, 2020.⁷⁹

5

6 As per the OEB's Decision and Order regarding energy retailer service charges, Hydro Ottawa is
7 recording the difference between revenues collected at the previously approved charges and the
8 revenue collected based on the charges established pursuant to the OEB report.⁸⁰ As Hydro
9 Ottawa has discontinued recording amounts into the Retail Cost and Variance Accounts
10 ("RCVAs") 1518 and 1548, consistent with OEB direction, the utility has set up a sub-account
11 under 1508 Other Regulatory Assets for Retail Service Charges Incremental Revenue.

12

13 **4.4. REGULATORY ASSET FOR ACCOUNT 1509 - IMPACTS ARISING FROM THE** 14 **COVID-19 EMERGENCY**

15 On March 25, 2020, the OEB issued an accounting order for the establishment of deferral
16 accounts to record impacts arising from the COVID-19 Emergency.⁸¹ The OEB established
17 Account 1509 - Impacts Arising from the COVID-19 Emergency, which includes three
18 sub-accounts. The sub-accounts are for costs associated with billing and system changes related
19 to the Government of Ontario's emergency order regarding time-of-use pricing,⁸² lost revenue,
20 and other incremental costs. Hydro Ottawa intends to open these new 1509 sub-accounts, as per
21 this OEB accounting order.

22 ⁷⁷ Ontario Energy Board, *Report of the Ontario Energy Board - Energy Retailer Service Charges*, EB-2015-0304
23 (November 29, 2018), page 20.

24 ⁷⁸ Ontario Energy Board, *Decision and Rate Order*, EB-2015-0304 (February 14, 2019).

25 ⁷⁹ Ontario Energy Board, *Decision and Rate Order*, EB-2019-0280 (November 28, 2019), Schedule A.

26 ⁸⁰ Ontario Energy Board, *Decision and Order - In the matter of energy retailer service charges effective May 1, 2019 -*
27 *Schedule B - Accounting Order*, EB-2015-0304 (February 14, 2019), pages 11-13.

28 ⁸¹ Ontario Energy Board, *Accounting Order for the Establishment of Deferral Accounts to Record Impacts Arising from*
29 *the COVID-19 Emergency*, (March 25, 2020).

30 ⁸² Ontario Regulation 80/20: Order under Subsection 7.0.2 (4) of the *Emergency Management and Civil Protection*
31 *Act* - Electricity Price for RPP Consumers.

UPDATED ACCOUNT 1592 PILS AND TAX VARIANCE

1. INTRODUCTION

Account 1592 per the *Accounting Procedures Handbook for Electricity Distributors* (“APH”) is used to record the tax impact of differences related to legislative or regulatory changes to tax rates or rules or disclosure of a new assessing or administrative policy published by federal or provincial public tax bulletins.¹

For further information on the Payments in Lieu of Taxes (“PILS”) impact related to utility-specific Regulatory Assets which are unrelated to changes defined as part of Account 1592 per the APH (e.g. the Earnings Sharing Mechanism), please refer to **UPDATED** Exhibit 9-1-3: Group 2 Accounts.

2. PILS ACCELERATED INVESTMENT INCENTIVE

Bill C-97, also known as the *Budget Implementation Act, 2019*, was passed by the Parliament of Canada and received Royal Assent in June 2019. The legislation provides for accelerated Capital Cost Allowance (“CCA”) deductions for eligible property available for use and acquired after November 20, 2018. The OEB released guidance on July 25, 2019 which instructed utilities to record 100% of the rule change in a Sub-Account of 1592 - PILs and Tax Variances - CCA Changes. The guidance states that “[t]he OEB therefore expects that all Utilities will record the full revenue requirement impact of any changes in CCA rules that are not reflected in base rates.”²

As directed, Hydro Ottawa has recorded the impact of the legislative change for 2018-2020 in Sub-Account 1592 - PILs and Tax Variances - CCA Changes.³ The change in revenue requirement reflected in base rates for 2018-2020 on account of accelerated CCA is

¹ Ontario Energy Board, *Accounting Procedures Handbook for Electricity Distributors* (December 2011)., pages 75-76.

² Ontario Energy Board, Letter re: *Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance* (July 25, 2019), page 2.

³ The amounts recorded in relation to accelerated CCA are unaudited at this time.

summarized in Table 1 below. Originally, it was estimated that 100% of additions in 2019 and 2020 would qualify for accelerated CCA. Table 1 has been updated to reflect remeasurements of 2019 and 2020 additions that would qualify for accelerated CCA. The percentages in Table 4 below were used to calculate the 2019 and 2020 additions that would qualify for accelerated CCA.

Table 1 – AS ORIGINALLY SUBMITTED – Impact of Prior CCA Rules vs. Accelerated CCA Rules on 2018-2020 Approved Additions

Year	Prior CCA/ECE ⁴	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
2018	\$67,087,996	\$68,120,942	\$(1,032,946)	\$(372,423)
2019	\$63,352,642	\$71,024,196	\$(7,671,554)	\$(2,765,934)
2020	\$68,644,149	\$80,183,478	\$(11,539,329)	\$(4,160,439)

Table 1 – UPDATED FOR 2019 ACTUALS – Impact of Prior CCA Rules vs. Accelerated CCA Rules on 2018-2020 Approved Additions

Year	Prior CCA/ECE	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
2018	\$67,087,996	\$68,120,942	\$(1,032,946)	\$(372,423)
2019	\$63,352,642	\$67,213,910	\$(3,861,268)	\$(1,392,157)
2020	\$68,644,149	\$82,060,112	\$(13,415,963)	\$(4,837,048)

For the updated accelerated CCA calculations for 2018, 2019, and 2020, please refer to the following Attachments:

- Attachment 9-1-4(A): 2018 Accelerated Capital Cost Allowance - Base Rates
- UPDATED Attachment 9-1-4(B): 2019 Accelerated Capital Cost Allowance - Base Rates
- UPDATED Attachment 9-1-4(C): 2020 Accelerated Capital Cost Allowance - Base Rates

⁴ "ECE" stands for eligible capital expenditure.

1 Table 2 provides the change in CCA (due to accelerated CCA) related to the Y Factor Variance
2 Account and New Facilities Deferral Account for 2019 and 2020.⁵ Please see **UPDATED** Exhibit
3 9-1-3: Group 2 Accounts for more information related to these Regulatory Accounts. Originally, it
4 was estimated that 28% of new additions for the New Facilities in 2019 would qualify for
5 accelerated CCA. This estimate has been updated, with approximately 40% of new additions for
6 the New Facilities in 2019 set to qualify for accelerated CCA.

7

8 **Table 2 – AS ORIGINALLY SUBMITTED – Impact of Prior CCA Rules vs. Accelerated CCA**
9 **Rules on New Facilities (\$66M & \$99.5M)**

Year	Prior CCA	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
Y Factor Variance Account - Up to \$66.0M				
2019	\$1,456,868	\$2,386,787	\$(929,919)	\$(335,277)
2020	\$2,791,754	2,718,735	\$73,019	\$26,327
New Facilities Deferral Account - Above \$66.0M				
2019	\$2,423,534	\$3,883,127	\$(459,593)	\$(526,248)
2020	\$4,647,395	\$4,532,786	\$114,609	\$41,322

10

11 **Table 2 – AS REVISED – Impact of Prior CCA Rules vs. Accelerated CCA Rules on New**
12 **Facilities (\$66M & \$99.5M)**

Year	Prior CCA	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
Y Factor Variance Account - Up to \$66.0M				
2019	\$1,456,868	\$2,386,787	\$(929,919)	\$(335,277)
2020	\$2,791,754	2,718,735	\$73,019	\$26,327
New Facilities Deferral Account - Above \$66.0M				
2019	\$2,423,534	\$3,883,127	\$(1,459,593)	\$(526,248)
2020	\$4,647,395	\$4,532,786	\$114,609	\$41,322

13 ⁵ A revised version of Table 2 has been included, for purposes of correcting a typo.

Table 2 – UPDATED FOR 2019 ACTUALS – Impact of Prior CCA Rules vs. Accelerated CCA Rules on New Facilities (\$66M & \$99.5M)

Year	Prior CCA	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
Y Factor Variance Account - Up to \$66.0M				
2019	\$1,460,407	\$2,628,733	\$(1,168,326)	\$(421,233)
2020	\$2,798,621	\$2,700,866	\$97,755	\$35,245
New Facilities Deferral Account - Above \$66.0M (\$99.5M)				
2019	\$2,427,097	\$4,368,775	\$(1,941,678)	\$(700,061)
2020	\$4,654,309	\$4,494,400	\$159,909	\$57,654

For the 2019 and 2020 accelerated CCA calculations related to the new facilities, please refer to the following UPDATED Attachments:

- UPDATED Attachment 9-1-4(F): 2019 Accelerated Capital Cost Allowance - New Facilities \$66M
- UPDATED Attachment 9-1-4(G): 2019 Accelerated Capital Cost Allowance - New Facilities \$99.5M
- UPDATED Attachment 9-1-4(H): 2020 Accelerated Capital Cost Allowance - New Facilities \$66M
- UPDATED Attachment 9-1-4(I): 2020 Accelerated Capital Cost Allowance - New Facilities \$99.5M

Table 3 below provides the change in CCA (due to accelerated CCA) related to the Connection Cost Recovery Agreement ("CCRA") Payments Deferral Account for 2019 and 2020. There were no qualifying CCRA payments made in 2018. Please see UPDATED Exhibit 9-1-3: Group 2 Accounts for more information related to this Regulatory Account.

As noted above, it was originally estimated that 100% of CCRA additions in 2019 and 2020 would qualify for accelerated CCA. Table 3 has been updated to reflect remeasurements of 2019 and 2020 additions that would qualify for accelerated CCA. The percentages in Table 4 below were used to calculate the 2019 and 2020 CCRA additions that would qualify for accelerated CCA. The 2019 percentages were determined based on when CCRA additions became available for use in 2019 and when these 2019 CCRA additions were paid for. The 2020 percentages were determined based on when forecasted CCRA additions would become available for use in 2020 and when these 2020 forecasted CCRA additions were/would be paid for.

Table 3 – AS ORIGINALLY SUBMITTED – Impact of Prior CCA Rules vs. Accelerated CCA Rules on Estimated CCRA

Year	Prior CCA	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
2019	\$246,888	\$740,665	\$(493,777)	\$(178,028)
2020	\$504,182	\$524,993	\$(20,811)	\$(7,503)

Table 3 – UPDATED FOR 2019 ACTUALS – Impact of Prior CCA Rules vs. Accelerated CCA Rules on Estimated CCRA

Year	Prior CCA	Accelerated CCA	Difference in CCA	Difference in Grossed Up PILS
2019	\$246,888	\$379,615	\$(132,727)	(\$47,853)
2020	\$504,182	\$497,546	\$6,636	\$2,392

For the accelerated CCA calculations for 2019 and 2020 related to CCRA payments, please refer to the following UPDATED Attachments:

- UPDATED Attachment 9-1-4(D): 2019 Accelerated Capital Cost Allowance - CCRA
- UPDATED Attachment 9-1-4(E): 2020 Accelerated Capital Cost Allowance - CCRA

1 **3. PROPOSED DISPOSAL TREATMENT**

2 Hydro Ottawa proposes to clear 100% of the 2018-2020 balances related to the revenue
3 requirement impact to customers due to accelerated CCA as part of this Application, with the
4 exception of the CCRA Account. The amounts provided in this Schedule related to CCRA
5 payments are based on estimates. As a result, Hydro Ottawa proposes to clear the impact of
6 accelerated CCA related to CCRA on audited balances per the typical Group 2 disposal
7 process. Please refer to **UPDATED** Exhibit 9-3-1: Disposition of Deferral and Variance Accounts
8 for further details, including information related to Hydro Ottawa's proposed Regulatory Account
9 disposals.

10

11 Accelerated CCA impacts related to Hydro Ottawa's utility-specific Regulatory Assets that
12 record revenue requirements which are not included in 2016-2020 base rates are not part of the
13 revenue requirement calculations which are included in the accelerated CCA Sub-Account of
14 1592. Specifically, these utility-specific accounts are Y Factor Variance Account - Existing
15 Facilities, New Facilities Deferral Account, and CCRA Payments Account. Please refer to
16 **UPDATED** Exhibit 9-1-3: Group 2 Accounts for additional details.

17

18 In addition, for an explanation as to why the Sub-Account of 1592 - PILs and Tax Variances -
19 CCA Changes does not balance with Hydro Ottawa's 2018 Reporting and Record Keeping
20 Requirements ("RRR") filings, please see **UPDATED** Exhibit 9-1-1: Summary of Current Deferral
21 and Variance Accounts.

1 **Table 4 – Percentage of Capital Assets Qualifying for Accelerated CCA in 2019 & 2020**

UCC (Tax) Class	2019 FRP Assets	2019 Non-FRP Assets	2020 Non-FRP Assets
1 (b)	40.00%	-	98.15%
8	40.00%	100.00%	98.69%
10	-	84.05%	100.00%
12	-	-	100.00%
14.1	-	26.88%	-
17	40.00%	-	-
47	40.00%	66.92%	92.96%
50	40.00%	74.70%	100.00%

2

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWRP)	(4) Cost of acquisitions from column 3 that are accelerated (investment incentive property (AIP))	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 4 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5 minus column 6)	(10) Proceeds of dispositions available to reduce the UCC of AIP (column 8 plus or minus column 3 plus column 4 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP (column 8 plus or minus column 10) (if negative, enter "0")	(12) Relevant factor (after 2023 as more 1.5 times, but half year rule still suspended)	(13) UCC adjustment for non-AIP acquired during the year (B multiplied by the result of column 3 minus column 6 plus column 7 minus relevant factor)	(14) CCA Rate %	(15) Receipture of CCA	(16) Terminal Loss	(17) CCA for declining balance method, the result of column 9 plus column 12 minus by column 14	(18) UCC at the end of the test year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	BA	\$	164,037,375					\$	164,037,375	\$	-	0.50	\$	-	4%		\$	157,475,880
1b	Non-Residential Buildings (Reg. 1100)(Yta-1) election)	BA		27,661,184	880,917	0			\$	28,542,161	\$	-	0.50	\$	-	4%		\$	26,836,474
2	Distribution System (acq'd pre 1988)	BA		49,578,031					\$	49,578,031	\$	-	0.00	\$	-	6%		\$	46,603,349
3	Buildings (acq'd pre 1988)	BA		7,879,357					\$	7,879,357	\$	-	0.00	\$	-	5%		\$	7,485,389
6	Certain Buildings; Fences	BA							\$	-	\$	-	0.50	\$	-	10%		\$	-
8	General Office Equipment, Furniture, Fixtures	BA		14,476,083	3,095,502	3,095,502			\$	17,572,185	\$	3,095,502	0.50	\$	1,547,751	20%		\$	13,748,198
10	Motor Vehicles, Fleet	BA		4,101,604	1,479,811	1,479,781			\$	5,581,415	\$	1,243,781	0.50	\$	621,891	30%		\$	3,755,628
10.1	Certain Automobiles	BA							\$	-	\$	-	0.50	\$	-	30%		\$	-
12	Computer Application Software (Non-Systems)	BA		2,012,402	4,325,277	0			\$	6,337,679	\$	-	0.00	\$	2,162,639	100%		\$	2,162,639
13.1	Lease # 1	BA							\$	-	\$	-	0.00	\$	-	NA		\$	-
13.2	Lease # 2	BA							\$	-	\$	-	0.00	\$	-	NA		\$	-
13.3	Lease # 3	BA							\$	-	\$	-	0.00	\$	-	NA		\$	-
13.4	Lease # 4	BA							\$	-	\$	-	0.00	\$	-	NA		\$	-
14	Limited Period Patents, Franchises, Concessions or Licences	BA							\$	-	\$	-	0.00	\$	-	NA		\$	-
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	BA		10,961,634					\$	10,961,634	\$	-	0.00	\$	-	7%		\$	10,136,519
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	BA		380,744	56,723	15,247			\$	437,467	\$	15,247	0.50	\$	7,624	20,738		\$	416,245
42	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00); Roads, Lotts, Storage	BA							\$	-	\$	-	0.50	\$	-	8%		\$	-
42	Fibre Optic Cable	BA		222,899					\$	222,899	\$	-	0.50	\$	-	12%		\$	196,151
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	BA							\$	-	\$	-	2.33	\$	-	39%		\$	-
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	BA							\$	-	\$	-	1.04	\$	-	10%		\$	-
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	BA		2,392					\$	2,392	\$	-	0.00	\$	-	49%		\$	1,316
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	BA							\$	-	\$	-	0.00	\$	-	39%		\$	-
47	Distribution System (acq'd post Feb 22/05)	BA		481,541,809	52,817,278	35,345,322			\$	534,359,087	\$	35,345,322	0.50	\$	17,672,661	8,735,978	8%	\$	43,463,682
55	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	BA		1,599,978	600,848	672,933			\$	2,550,628	\$	672,933	0.50	\$	336,467	113,957	65%	\$	1,497,834
95	CWRP	BA							\$	-	\$	-	0.00	\$	-	0%		\$	-

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWRP)	(4) Cost of acquisitions from column 3 that are accelerated (investment incentive property (AIP))	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 3 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5 minus column 6)	(10) Proceeds of dispositions available to reduce the UCC of AIP (column 3 plus column 4 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor (after 2023, use rule 1; otherwise, use rule still suspended)	(12) UCC adjustment for the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (column 3 minus column 4 minus column 5 plus column 7 minus column 8) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (by declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the test year (column 9 minus column 12)
1	Buildings, Distribution System (acq'd post 1987)	BA	\$ 157,475,880						\$ 157,475,880	\$ -	\$ -	0.50	\$ -	\$ -	\$ -	4%			\$ 6,299,035	\$ 151,176,845
19	Non-Residential Buildings (Reg. 1100 (1/11 election))	BA	\$ 26,526,602	7,064,568	6,933,873				\$ 23,960,170	\$ -	\$ 6,933,873	0.50	\$ 3,466,937	65.347	\$ -	4%			\$ 2,238,186	\$ 31,693,856
2	Distribution System (acq'd post 1988)	BA	\$ 46,603,349						\$ 46,603,349	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	8%			\$ 2,796,201	\$ 43,807,148
3	Buildings (acq'd pre 1988)	BA	\$ 7,485,389						\$ 7,485,389	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	5%			\$ 374,269	\$ 7,111,120
6	Certain Buildings; Fences	BA	\$ -						\$ -	\$ -	\$ -	0.50	\$ -	\$ -	\$ -	10%			\$ -	\$ -
8	General Office Equipment, Furniture, Fixtures	BA	\$ 13,748,198	4,684,276	4,622,912				\$ 18,432,474	\$ -	\$ 4,622,912	0.50	\$ 2,311,456	30.682	\$ 30,682	20%			\$ 4,142,690	\$ 14,289,824
10	Motor Vehicles, Fleet	BA	\$ 3,755,828	1,572,486	1,572,486				\$ 5,328,314	\$ -	\$ 1,572,486	0.50	\$ 786,243	\$ -	\$ -	20%			\$ 1,804,367	\$ 3,493,947
10.1	Certain Automobiles	BA	\$ -						\$ -	\$ -	\$ -	0.50	\$ -	\$ -	\$ -	30%			\$ -	\$ -
12	Computer Application Software (Non-Systems)	BA	\$ 2,162,639	11,398,852	11,398,852				\$ 13,561,491	\$ -	\$ 11,398,852	0.00	\$ -	\$ -	\$ -	100%			\$ 13,561,491	\$ -
13.1	Lease # 1	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	NA			\$ -	\$ -
13.2	Lease # 2	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	NA			\$ -	\$ -
13.3	Lease # 3	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	NA			\$ -	\$ -
13.4	Lease # 4	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	NA			\$ -	\$ -
14	Limited Period Patents, Franchises, Concessions or Licences	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	NA			\$ -	\$ -
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	BA	\$ 10,138,519						\$ 10,138,519	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	7%			\$ 709,696	\$ 9,428,823
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	BA	\$ 416,249	89,596	0				\$ 905,845	\$ -	\$ -	0.50	\$ -	\$ -	\$ 48,778	8%			\$ 23,952	\$ 482,793
42	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00); Roads, Lots, Storage	BA	\$ -						\$ -	\$ -	\$ -	0.50	\$ -	\$ -	\$ -	8%			\$ -	\$ -
42	Fibre Optic Cable	BA	\$ 196,151						\$ 196,151	\$ -	\$ -	0.50	\$ -	\$ -	\$ -	12%			\$ 23,538	\$ 172,613
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	BA	\$ -						\$ -	\$ -	\$ -	2.33	\$ -	\$ -	\$ -	39%			\$ -	\$ -
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	BA	\$ -						\$ -	\$ -	\$ -	1.00	\$ -	\$ -	\$ -	10%			\$ -	\$ -
46	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	BA	\$ 1,316						\$ 1,316	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	45%			\$ 592	\$ 724
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	39%			\$ -	\$ -
47	Distribution System (acq'd post Feb 22/05)	BA	\$ 490,895,425	82,851,650	77,018,894				\$ 573,747,075	\$ -	\$ 77,018,894	0.50	\$ 38,509,447	\$ 2,916,378	\$ 8	8%			\$ 48,747,212	\$ 524,999,864
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	BA	\$ 1,802,981	919,028	919,028				\$ 1,922,019	\$ -	\$ 919,028	0.50	\$ 459,514	\$ -	\$ -	65%			\$ 1,359,843	\$ 612,176
95	CWRP	BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0%			\$ -	\$ -
		BA	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -</					

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentives property (AIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 4 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIP (column 3 plus or minus column 5 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIP acquired during the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (B-9 multiplied by the result of column 5 minus column 6 plus column 7 minus column 12) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the test year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	4%		\$ -	\$ -	
1b	Non-Residential Buildings (Reg. 1190)(1)(a.1) election)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	4%		\$ -	\$ -	
2	Distribution System (acq'd pre 1988)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	6%		\$ -	\$ -	
3	Buildings (acq'd pre 1988)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	6%		\$ -	\$ -	
6	Certain Buildings, Fences	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	19%		\$ -	\$ -	
8	General Office Equipment, Furniture, Fixtures	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	20%		\$ -	\$ -	
10	Motor Vehicles, Fleet	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%		\$ -	\$ -	
10.1	Certain Automobiles	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%		\$ -	\$ -	
12	Computer Application Software (Non-Systems)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	100%		\$ -	\$ -	
13.1	Lease # 1	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
13.2	Lease # 2	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
13.3	Lease # 3	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
13.4	Lease # 4	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
14	Limited Period Patents, Franchises, Concessions or Licences	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	BR		9,875,528	2,654,542					\$ -	\$ -	\$ -	0.50	1,327,271	3,610,493			\$ -	\$ -	
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	BR								9,875,528	\$ -	2,654,542	0.50	1,327,271	3,610,493			\$ 378,616	9,496,913	
17	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00), Roads, Lts, Storage	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	8%		\$ -	\$ -	
42	Fibre Optic Cable	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	12%		\$ -	\$ -	
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	BR								\$ -	\$ -	\$ -	2.33	\$ -	\$ -	30%		\$ -	\$ -	
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	BR								\$ -	\$ -	\$ -	1.00	\$ -	\$ -	40%		\$ -	\$ -	
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	40%		\$ -	\$ -	
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	30%		\$ -	\$ -	
47	Distribution System (acq'd post Feb 22/06)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	6%		\$ -	\$ -	
49	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	60%		\$ -	\$ -	
85	CWP	BR	\$ -	-						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0%		\$ -	\$ -	
		BR	\$ -	-						\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	
		BR	\$ -	-						\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	
		BR	\$ -	-						\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	
		BR	\$ -	-						\$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	
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(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentive property (AIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or received during the year for a property, subsequent to its disposition	(7) Amount from column 6 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIP (column 5 plus column 8 minus column 9) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIP acquired during the year (multiply by the relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (0.8 multiplied by the result of column 5 minus column 6 plus column 7 minus column 8) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the test year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	4%			\$ -	\$ -
1a	Non-Residential Buildings (Reg. 1190(1)(a.1) election)	BR								0.50	\$ -	\$ -		\$ -	\$ -	4%			\$ -	\$ -
2	Distribution System (acq'd pre 1988)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	6%			\$ -	\$ -
3	Buildings (acq'd pre 1988)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	8%			\$ -	\$ -
6	Certain Buildings, Fences	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	10%			\$ -	\$ -
8	General Office Equipment, Furniture, Fixtures	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	20%			\$ -	\$ -
10	Motor Vehicles, Fleet	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%			\$ -	\$ -
10.1	Certain Automobiles	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%			\$ -	\$ -
12	Computer Application Software (Non-Systems)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	100%			\$ -	\$ -
13.1	Lease # 1	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA			\$ -	\$ -
13.2	Lease # 2	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA			\$ -	\$ -
13.3	Lease # 3	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA			\$ -	\$ -
13.4	Lease # 4	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA			\$ -	\$ -
14	Limited Period Patents, Franchises, Concessions or Licences	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA			\$ -	\$ -
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	BR		9,495,913	910,000	0				\$ -	\$ -	\$ -	0.00	\$ -	\$ -	7%			\$ -	\$ -
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	BR		9,495,913						\$ 10,405,913	\$ -	\$ -	0.50	\$ -	\$ 455,000	8%			\$ 487,546	\$ 9,908,367
17	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00), Roads, Lts, Storage	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	8%			\$ -	\$ -
42	Fibre Optic Cable	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	12%			\$ -	\$ -
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	BR								\$ -	\$ -	\$ -	2.33	\$ -	\$ -	30%			\$ -	\$ -
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	BR								\$ -	\$ -	\$ -	1.00	\$ -	\$ -	50%			\$ -	\$ -
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	48%			\$ -	\$ -
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	BR								\$ -	\$ -	\$ -	0.00	\$ -	\$ -	30%			\$ -	\$ -
47	Distribution System (acq'd post Feb 22/05)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	6%			\$ -	\$ -
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	BR								\$ -	\$ -	\$ -	0.50	\$ -	\$ -	65%			\$ -	\$ -
95	CWP	BR	\$ -	-						\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0%			\$ -	\$ -
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		BR	\$ -	-						\$ -	\$ -	\$ -		\$ -	\$ -				\$ -	\$ -
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(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the tax year	(3) Cost of acquisitions during the year (new property must be available for use, except CWP)	(4) Cost of acquisitions from column 3 that are accelerated (investment incentive property (AIP))	(5) Adjustments and transfers (enter amounts that will reduce the UCC – negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 4 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIP (column 8 plus or minus column 5 minus column 3 plus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIP acquired during the year (multiply by the relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (multiply by the result of column 3 minus column 5 plus column 7 minus column 13, multiplied by column 9)	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14	(18) UCC at the end of the year (column 9 plus column 12 minus column 13, multiplied by column 14)	(19) UCC at the end of the year (column 9 minus column 13, multiplied by column 14)
1	Buildings, Distribution System (acq'd post 1987)	B8							\$ -	\$ -	\$ -	0.50	\$ -	\$ -	4%	\$ -			\$ -	\$ -	
2	Distribution System (acq'd post Feb 11/00 (yrs. 1) election)	B8		40,138,958	16,055,583				\$ 40,138,958	\$ -	\$ 16,055,583	0.50	8,027,792	\$ 12,041,687	8%	\$ 2,167,504			\$ 37,971,454	\$ -	
3	Buildings (acq'd pre 1988)	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	5%	\$ -			\$ -	\$ -	
6	Certain Buildings; Fences	B8							\$ -	\$ -	\$ -	0.50	\$ -	\$ -	10%	\$ -			\$ -	\$ -	
8	General Office Equipment, Furniture, Fixtures	B8		2,186,866	878,746				\$ 2,186,866	\$ -	\$ 878,746	0.50	439,373	\$ 659,060	20%	\$ 395,436			\$ 1,801,430	\$ -	
10	Motor Vehicles, Fleet	B8							\$ -	\$ -	\$ -	0.50	\$ -	\$ -	20%	\$ -			\$ -	\$ -	
10.1	Certain Automobiles	B8							\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%	\$ -			\$ -	\$ -	
12	Computer Application Software (Non-Systems)	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	100%	\$ -			\$ -	\$ -	
13.1	Lease # 1	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA	\$ -			\$ -	\$ -	
13.2	Lease # 2	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA	\$ -			\$ -	\$ -	
13.3	Lease # 3	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA	\$ -			\$ -	\$ -	
13.4	Lease # 4	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA	\$ -			\$ -	\$ -	
14	Limited Period Patents, Franchises, Concessions or Licences	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA	\$ -			\$ -	\$ -	
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	7%	\$ -			\$ -	\$ -	
14.1.1	Eligible Capital Property (acq'd post Jan 1, 2017)	B8							\$ -	\$ -	\$ -	0.50	\$ -	\$ -	5%	\$ -			\$ -	\$ -	
17	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00); Roads, Lods, Storage	B8		749,852	299,945				\$ 749,852	\$ -	\$ 299,945	0.50	149,972	\$ 224,959	8%	\$ 53,990			\$ 695,872	\$ -	
42	Fibre Optic Cable	B8							\$ -	\$ -	\$ -	0.50	\$ -	\$ -	12%	\$ -			\$ -	\$ -	
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	B8							\$ -	\$ -	\$ -	2.33	\$ -	\$ -	30%	\$ -			\$ -	\$ -	
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	B8							\$ -	\$ -	\$ -	1.00	\$ -	\$ -	80%	\$ -			\$ -	\$ -	
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	45%	\$ -			\$ -	\$ -	
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	30%	\$ -			\$ -	\$ -	
47	Distribution System (acq'd post Feb 22/05)	B8		23,846	9,538				\$ 23,846	\$ -	\$ 9,538	0.50	4,769	\$ 7,154	8%	\$ 1,804			\$ 12,402	\$ -	
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	B8							\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0%	\$ -			\$ -	\$ -	
95	CWP	B8	\$ -						\$ -	\$ -	\$ -	0.00	\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -		\$ -			\$ -	\$ -	
		B8	\$ -																		

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the last year	(3) Cost of acquisitions during the year (new property must be available for use, except CWP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentive property (AIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 4 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5, minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIP (column 8 plus columns 6 minus column 3 plus column 7; if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIP acquired during the year (multiply by relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (B multiplied by the result of column 3 minus column 5 plus column 7 minus column 13, multiplied by column 14)	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA for the declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14	(18) UCC at the end of the last year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	4%			\$ -	
1b	Non-Residential Buildings (Reg. 1100)(cls.1) election)	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	4%			\$ -	
2	Distribution System (acq'd pre 1988)	B8		67,496,787	26,968,715				\$ 67,496,787	\$ -	\$ 26,968,715	0.50	13,499,357	\$ 20,249,036	8%		\$ 3,644,626		\$ 63,851,961	
3	Buildings (acq'd pre 1988)	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	8%			\$ -	
6	Certain Buildings; Fences	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	10%			\$ -	
8	General Office Equipment, Furniture, Fixtures	B8		3,448,213	1,379,285				\$ 3,448,213	\$ -	\$ 1,379,285	0.50	689,043	\$ 1,034,464	20%		\$ 620,678		\$ 2,827,535	
10	Motor Vehicles, Fleet	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	30%			\$ -	
10.1	Certain Automobiles	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	30%			\$ -	
12	Computer Application Software (Non-Systems)	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	100%			\$ -	
13.1	Lease # 1	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	NA			\$ -	
13.2	Lease # 2	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	NA			\$ -	
13.3	Lease # 3	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	NA			\$ -	
13.4	Lease # 4	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	NA			\$ -	
14	Limited Period Patents, Franchises, Concessions or Licences	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	NA			\$ -	
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	7%			\$ -	
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	5%			\$ -	
17	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00); Roads, Lods, Storage	B8		1,176,987	470,795				\$ 1,176,987	\$ -	\$ 470,795	0.50	235,367	\$ 353,096	8%		\$ 84,743		\$ 1,092,244	
42	Fibre Optic Cable	B8							\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -	12%			\$ -	
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	B8							\$ -	\$ -	\$ -	-	2.33	\$ -	\$ -	30%			\$ -	
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	B8							\$ -	\$ -	\$ -	-	1.00	\$ -	\$ -	80%			\$ -	
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	45%			\$ -	
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	30%			\$ -	
47	Distribution System (acq'd post Feb 22/05)	B8		37,429	14,972				\$ 37,429	\$ -	\$ 14,972	0.50	7,486	\$ 11,229	8%		\$ 18,527		\$ 18,902	
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	B8							\$ -	\$ -	\$ -	-	0.00	\$ -	\$ -	0%			\$ -	
95	CWP	B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -	-	0.50	\$ -	\$ -				\$ -	
		B8	\$ -				</													

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWWP)	(4) Cost of acquisitions from column 3 that are accelerated (investment incentive property (AIP))	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 4 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 8 minus column 9)	(10) Processes of disposition available to reduce the UCC of AIP (column 8 plus column 9 minus column 3 plus column 4 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIP acquired during the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (0.5 multiplied by the result of column 3 minus column 6 plus column 7 minus column 8) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the test year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	4%		\$ -	\$ -	
1b	Non-Residential Buildings (Reg. 1100)(1)(a.1) election)	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	4%		\$ -	\$ -	
2	Distribution System (acq'd pre 1988)	BA	\$ 37,971,454						\$ 37,971,454	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	6%		\$ 2,278,287	\$ 35,693,167	
3	Buildings (acq'd pre 1988)	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	8%		\$ -	\$ -	
6	Certain Buildings; Fences	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	10%		\$ -	\$ -	
8	General Office Equipment, Furniture, Fixtures	BA	\$ 1,801,430						\$ 1,801,430	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	20%		\$ 360,286	\$ 1,441,144	
10	Motor Vehicles, Fleet	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%		\$ -	\$ -	
10.1	Certain Automobiles	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	30%		\$ -	\$ -	
12	Computer Application Software (Non-Systems)	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	100%		\$ -	\$ -	
13.1	Lease # 1	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
13.2	Lease # 2	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
13.3	Lease # 3	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
13.4	Lease # 4	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
14	Limited Period Patents, Franchises, Concessions or Licences	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	NA		\$ -	\$ -	
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	7%		\$ -	\$ -	
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	8%		\$ -	\$ -	
17	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00); Roads, Lts, Storage	BA	\$ 695,872						\$ 695,872	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	8%		\$ 55,670	\$ 640,202	
42	Fibre Optic Cable	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	12%		\$ -	\$ -	
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	BA							\$ -	\$ -	\$ -	\$ -	2.33	\$ -	\$ -	39%		\$ -	\$ -	
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	BA							\$ -	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	100%		\$ -	\$ -	
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	49%		\$ -	\$ -	
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	39%		\$ -	\$ -	
47	Distribution System (acq'd post Feb 22/05)	BA							\$ -	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	8%		\$ -	\$ -	
85	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	BA	\$ 12,042						\$ 12,042	\$ -	\$ -	\$ -	0.50	\$ -	\$ -	85%		\$ 6,623	\$ 5,419	
95	CWWP	BA							\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0%		\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
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		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
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		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
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		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
		BA	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the tax year	(3) Cost of acquisitions during the year (new property must be available for use, except CWP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentives property (AIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC – negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 3 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus or minus column 5, minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIP (column 8 plus column 6 minus column 3 plus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIP acquired during the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIP acquired during the year (B-8 multiplied by the result of column 3 minus column 5 plus column 6 minus column 7) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (the declining balance method, the result of column 3 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the test year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	4%			\$ -	
2	Non-Residential Buildings (Reg. 1100(1)(a.1) election)	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	4%			\$ -	
3	Distribution System (acq'd pre 1988)	B8	\$ 63,851,961						\$ 63,851,961	\$ -			0.50	\$ -	\$ -	6%	\$ 3,831,118		\$ 60,020,843	
3	Buildings (acq'd pre 1988)	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	5%	\$ -		\$ -	
6	Certain Buildings; Fences	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	10%	\$ -		\$ -	
8	General Office Equipment, Furniture, Fixtures	B8	\$ 2,827,535						\$ 2,827,535	\$ -			0.50	\$ -	\$ -	20%	\$ 965,607		\$ 2,262,028	
10	Motor Vehicles, Fleet	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	30%	\$ -		\$ -	
10.1	Certain Automobiles	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	30%	\$ -		\$ -	
12	Computer Application Software (Non-Systems)	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	100%	\$ -		\$ -	
13.1	Lease # 1	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	NA			\$ -	
13.2	Lease # 2	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	NA			\$ -	
13.3	Lease # 3	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	NA			\$ -	
13.4	Lease # 4	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	NA			\$ -	
14	Limited Period Patents, Franchises, Concessions or Licences	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	NA			\$ -	
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	7%	\$ -		\$ -	
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	5%	\$ -		\$ -	
17	Elec. Generation Equip. (Non-Bldg, acq'd post Feb 27/00); Roads, Lods, Storage	B8	\$ 1,092,244						\$ 1,092,244	\$ -			0.50	\$ -	\$ -	8%	\$ 87,380		\$ 1,004,864	
42	Fibre Optic Cable	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	12%	\$ -		\$ -	
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	B8							\$ -	\$ -	\$ -		2.33	\$ -	\$ -	30%	\$ -		\$ -	
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	B8							\$ -	\$ -	\$ -		1.00	\$ -	\$ -	80%	\$ -		\$ -	
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	45%	\$ -		\$ -	
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8							\$ -	\$ -	\$ -		0.00	\$ -	\$ -	30%	\$ -		\$ -	
47	Distribution System (acq'd post Feb 22/05)	B8							\$ -	\$ -	\$ -		0.50	\$ -	\$ -	8%	\$ -		\$ -	
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	B8	\$ 18,902						\$ 18,902	\$ -			0.50	\$ -	\$ -	65%	\$ 10,396		\$ 8,506	
95	CWP	B8	\$ -						\$ -	\$ -	\$ -		0.00	\$ -	\$ -	0%	\$ -		\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
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		B8	\$ -						\$ -	\$ -	\$ -		\$ -	\$ -	\$ -				\$ -	
		B8	\$ -						\$ -	\$ -										

1 **UPDATED DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

3 **1. INTRODUCTION**

4 In this Schedule, Hydro Ottawa is requesting disposition of a number of its Group 2 deferral and
5 variance accounts (“DVAs”), in compliance with the *Electricity Distributors’ Deferral and*
6 *Variance Account Review Initiative* (“EDDVAR Report”).

7
8 Details regarding DVAs can be found in the following Exhibits:

- 10 • **UPDATED** Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts
- 11 • **UPDATED** Exhibit 9-1-2: Group 1 Accounts
- 12 • **UPDATED** Exhibit 9-1-3: Group 2 Accounts
- 13 • **UPDATED** Exhibit 9-1-4: Account 1592 PILS and Tax Variance
- 14 • Exhibit 9-1-5: Retail Service Charges

15
16 In **UPDATED** Attachment 9-3-1(C): OEB Workform - Account 1595, Hydro Ottawa has included
17 the 1595 Accounts that have not been cleared as part of prior rate applications. As part of the
18 proceeding for this Application, Hydro Ottawa will update the 1595 Workform model for 2019
19 actuals. Hydro Ottawa confirms that it has updated the 1595 Workform model for 2019 actuals,
20 and has also modified it in order to add a tab for 1595 Sub-Account 2018. The 1595
21 Sub-Accounts for all years 2016, 2017, and 2018 have been updated with 2019 actuals in
22 **UPDATED** Attachment 9-3-1(C): OEB Workform - Account 1595.

24 **2. ACCOUNTS FOR WHICH HYDRO OTTAWA IS SEEKING DISPOSITION**

25 As part of this Application, Hydro Ottawa is requesting disposition of its Group 2 Accounts as
26 presented in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity
27 Schedule) based on December 31, 2018 audited balances and specific adjustments for 2019.
28 After accounting for 2019 actuals, Hydro Ottawa is requesting disposition of its Group 2
29 Accounts as presented in **UPDATED** Attachment 9-1-1(A): OEB Workform - Deferral and

1 Variance Account (Continuity Schedule) based on December 31, 2019 audited balances and
2 specific adjustments for 2019 and 2020. Please refer to UPDATED Exhibit 9-1-3: Group 2
3 Accounts and UPDATED Exhibit 9-1-4: Account 1592 PILS and Tax Variance for more
4 information on the specific adjustments.

5

6 Hydro Ottawa has made a Principal Adjustment in the Other Post-Employment Benefits
7 ("OPEB") 1508 Sub-Account. This adjustment is to return these funds to customers, as they
8 were inadvertently included as a charge to customers as part of the Group 2 disposition
9 associated with the OEB's Decision and Order on Hydro Ottawa's 2016 rebasing application.¹
10 Please refer to cell BT53 of tab 2b. 2017 Continuity Schedule of UPDATED Attachment
11 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) for the total
12 Claim amount of \$(4.4M).

13

14 As submitted in the utility's original Application, Hydro Ottawa's last audited Group 1 balances
15 for the 2018 year-end are being cleared as part of the implementation of the utility's 2020 rates.²
16 When 2019 audited balances are available, Hydro Ottawa will update Attachment 9-1-1(A): OEB
17 Workform - Deferral and Variance Account (Continuity Schedule) and update the requested
18 disposition of Group 1 and Group 2 Accounts. With updates that include 2019 audited balances,
19 Hydro Ottawa has updated the proposed disposition of Group 1 and Group 2 Accounts. Please
20 refer to the UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account
21 (Continuity Schedule).

22

23 The updated version of Table 1 below provides a summary of the Group 2 DVAs by Uniform
24 System of Accounts ("USofA") for which Hydro Ottawa is seeking disposition. For the completed
25 DVA Continuity Schedule, please see UPDATED Attachment 9-1-1(A): OEB Workform - Deferral
26 and Variance Account (Continuity Schedule).

27

28 ¹ Ontario Energy Board, *Decision and Rate Order*, EB-2015-0004 (December 22, 2015).

29 ² Ontario Energy Board, *Decision and Rate Order*, EB-2019-0046 (December 17, 2019), page 13.

1 Per the DVA Continuity Schedule, principal balances are up to December 31, 2018 and interest
2 is forecasted to December 31, 2019. After accounting for 2019 actuals, principal balances are
3 up to December 31, 2019 and interest is forecasted to December 31, 2020. In addition, as noted
4 above, Hydro Ottawa has included specific adjustments related to 2019 and 2020, as follows:

5

- 6 • USofA 1508 Sub-account Y-Factor Variance Account
- 7 • USofA 1508 Sub-account Gains/Losses from Sale of Existing Facilities Deferral (only as
8 originally submitted)
- 9 • USofA 1508 Sub-account New Facilities Deferral Account
- 10 • USofA 1592 Sub-account PILS and Tax Variance for 2006 and Subsequent Years
11 Sub-account CCA Changes
- 12 • USofA 1568 Sub-account LRAM Variance Account
- 13 • USofA 1508 Pension & Other Post-Employment Benefits ("OPEB")

14

15 The total net credit balance of the Group 2 DVAs for which Hydro Ottawa is seeking disposition
16 is \$5.8M, as originally submitted.

17

18 After accounting for 2019 actuals, the total net credit balance of Group 1 and Group 2 DVAs for
19 which Hydro Ottawa is seeking disposition is \$6.7M.

20

21 As part of this Application (as originally submitted), Hydro Ottawa has provided the Global
22 Adjustment ("GA") Analysis Workform and GA Appendix A from its 2020 rate adjustment
23 application³, as the utility is using the 2018 audited financials in Attachment 9-1-1(A): 2021 DVA
24 Workform. These are included in this Application as Attachment 9-3-1(A): OEB Workform -
25 Global Adjustment Analysis and - Attachment 9-3-1(B): OEB Workform Appendix - Global
26 Adjustment Analysis. Hydro Ottawa will provide updated Attachments based on 2019 audited
27 financials at a later point in this proceeding.

28

29 ³ Hydro Ottawa Limited, *2020 Electricity Distribution Rate Application*, EB-2019-0046 (August 12, 2019).

1 After accounting for 2019 actuals, Hydro Ottawa is providing the Global Adjustment (“GA”)
2 Analysis Workform and GA Appendix A using data from the 2019 audited financial statements.
3 These are included as UPDATED Attachment 9-3-1(A): OEB Workform - Global Adjustment
4 Analysis and UPDATED Attachment 9-3-1(B): OEB Workform Appendix - Global Adjustment
5 Analysis.

6

7 Hydro Ottawa is proposing not to dispose of Sub-Account 1508 - OEB Rate Application
8 Deferral Account in the UPDATED Attachment 9-1-1(A): OEB Workform - Deferral and Variance
9 Account (Continuity Schedule), as these fees are being amortized with Operations,
10 Maintenance and Administration (“OM&A”), as per UPDATED Exhibit 4-2-4: Regulatory Costs,
11 and thus are not included in the updated version of Table 1 below.

12

13

1

Table 1 – AS ORIGINALLY SUBMITTED – Proposed DVA Dispositions

USofA Number	Group 2 Deferral/Variance Account Description	Amount (\$)	Principal (\$)	Interest (\$)
1508	Pension & Other Post-Employment Benefits ("OPEB")	\$(272,000)	\$(272,000)	\$0
1508	Energy East Cost Defer Cost	\$54,373	\$50,731	\$3,642
1508	Y-Factor Variance Account	\$335,267	\$335,267	\$0
1508	Gains/Losses from Sale of Existing Facilities Deferral	\$(2,025,711)	\$(2,025,711)	\$0
1508	New Facilities Deferral Account	\$4,634,058	\$4,634,058	0
1508	Gains and Loss on Disposal of Fixed Assets Variance Account	\$1,413,707	\$1,360,861	\$52,846
1508	Earnings Sharing Mechanism ("ESM") Variance Account	\$(3,463,136)	\$(3,361,195)	\$(101,941)
1508	Connection Cost Recovery Agreement ("CCRA") Payment	\$169,599	\$165,621	\$3,978
1508	Efficiency Adjustment Mechanism Deferral Account	\$(576,766)	\$(558,996)	\$(17,770)
1508	OEB Cost Assessment Variance	\$1,461,471	\$1,396,210	\$65,261
1508	OPEB Differential	\$5,848	\$0	\$5,848
1508	Total of 1508 Sub-Accounts	\$1,736,710	\$1,724,845	\$11,865
1548	Retail Cost Variance - Retail	\$(42,240)	\$(39,488)	\$(2,752)
1548	Retail Cost Variance - Service Transaction Requests ("STRs")	\$336,350	\$314,009	\$22,341
1592	PILs and Tax Variances - Sub-Account: Capital Cost Allowance ("CCA") Changes	\$(8,274,555)	\$(8,092,672)	\$(181,883)
	Sub-Total Prior to Lost Revenue Adjustment Mechanism ("LRAM")	\$(6,243,735)	\$(6,093,306)	\$(150,431)
1568	LRAM Variance Account ("LRAMVA")	\$491,812	\$444,449	\$47,363
TOTAL DVA BALANCE TO BE MOVED TO 1595 (2021)⁴		\$(5,751,923)	\$(5,648,857)	\$(103,068)

2

3

⁴ Totals may not sum due to rounding.

1

Table 1 – AS REVISED – Proposed DVA Dispositions

USofA Number	Group 2 Deferral/Variance Account Description	Amount (\$)	Principal (\$)	Interest (\$)
1508	Pension & Other Post-Employment Benefits ("OPEB")	\$(272,000)	\$(272,000)	\$0
1508	Energy East Cost Defer Cost	\$54,373	\$50,731	\$3,642
1508	Y-Factor Variance Account	\$335,267	\$335,267	\$0
1508	Gains/Losses from Sale of Existing Facilities Deferral	\$(2,025,711)	\$(2,025,711)	\$0
1508	New Facilities Deferral Account	\$4,634,058	\$4,634,058	0
1508	Gains and Loss on Disposal of Fixed Assets Variance Account	\$1,413,707	\$1,360,861	\$52,846
1508	Earnings Sharing Mechanism ("ESM") Variance Account	\$(3,463,136)	\$(3,361,195)	\$(101,941)
1508	Connection Cost Recovery Agreement ("CCRA") Payment	\$169,599	\$165,621	\$3,978
1508	Efficiency Adjustment Mechanism Deferral Account	\$(576,766)	\$(558,996)	\$(17,770)
1508	OEB Cost Assessment Variance	\$1,461,471	\$1,396,210	\$65,261
1508	OPEB Differential	\$5,848	\$0	\$5,848
1508	Total of 1508 Sub-Accounts	\$1,736,710	\$1,724,845	\$11,865
1518	Retail Cost Variance - Retail	\$(42,240)	\$(39,488)	\$(2,752)
1548	Retail Cost Variance - Service Transaction Requests ("STRs")	\$336,350	\$314,009	\$22,341
1592	PILs and Tax Variances - Sub-Account: Capital Cost Allowance ("CCA") Changes	\$(8,274,555)	\$(8,092,672)	\$(181,883)
	Sub-Total Prior to Lost Revenue Adjustment Mechanism ("LRAM")	\$(6,243,735)	\$(6,093,306)	\$(150,431)
1568	LRAM Variance Account ("LRAMVA")	\$491,812	\$444,449	\$47,363
TOTAL DVA BALANCE TO BE MOVED TO 1595 (2021)⁵		\$(5,751,923)	\$(5,648,857)	\$(103,068)

2

³ ⁵ Totals may not sum due to rounding.

1

Table 1 – UPDATED FOR 2019 ACTUALS – Proposed DVA Dispositions

Group	USofA Number	Group 1 and 2 Deferral/Variance Account Description	Amount (\$)	Principal (\$)	Interest (\$)
1	1550	LV Variance Account	\$(313,465)	\$(304,865)	\$(8,600)
1	1551	Smart Metering Entity Charge Variance Account	\$(77,882)	\$(75,564)	\$(2,317)
1	1580	RSVA - Wholesale Market Service Charge	\$(2,060,384)	\$(2,022,576)	\$(37,808)
1	1580	Variance WMS – Sub-account CBR Class A	\$0	\$0	\$0
1	1580	Variance WMS – Sub-account CBR Class B	\$(492,601)	\$(477,649)	\$(14,952)
1	1584	RSVA - Retail Transmission Network Charge	\$(742,184)	\$(714,195)	\$(27,988)
1	1586	RSVA - Retail Transmission Connection Charge	\$(4,728,044)	\$(4,577,938)	\$(150,106)
1	1588	RSVA - Power (excluding Global Adjustment)	\$757,478	\$743,192	\$14,286
1	1589	RSVA - Global Adjustment	\$6,051,424	\$5,762,960	\$288,464
1	1595	Disposition and Recovery/Refund of Regulatory Balances (2016)	\$66,600	\$91,297	\$(24,697)
1	1595	Disposition and Recovery/Refund of Regulatory Balances (2017)	\$(505,116)	\$(188,154)	\$(316,962)
		Group 1 Subtotal (Excluding Global Adjustment)	\$(8,095,597)	\$(7,526,452)	\$(569,145)
		Global Adjustment	\$6,051,424	\$5,762,960	\$288,464
		Group 1 TOTAL	\$(2,044,173)	\$(1,763,493)	\$(280,681)
		1508 Other Regulatory Assets - Sub-Account			
2	1508	Pension & Other Post-Employment Benefits ("OPEB")	\$(4,431,595)	\$(4,431,595)	\$0
2	1508	Energy East Cost Defer Cost	\$55,424	\$50,731	\$4,693
2	1508	Y-Factor Variance Account	\$320,332	\$320,332	\$0
2	1508	Gains/Losses from Sale of Existing Facilities Deferral	\$(2,151,861)	\$(2,151,861)	\$0
2	1508	New Facilities Deferral Account	\$4,627,793	\$4,627,793	0
2	1508	Gains and Loss on Disposal of Fixed Assets Variance Account	\$3,677,609	\$3,543,600	\$134,009
2	1508	Earnings Sharing Mechanism ("ESM") Variance Account	\$(3,854,079)	\$(3,672,684)	\$(181,395)
2	1508	Connection Cost Recovery Agreement ("CCRA") Payment	\$836,084	\$814,360	\$21,724
2	1508	Efficiency Adjustment Mechanism Deferral Account	\$(892,062)	\$(854,169)	\$(37,893)
2	1508	OEB Cost Assessment Variance	\$1,989,596	\$1,879,684	\$109,912

2	1508	OPEB Differential	\$0	\$0	\$0
2	1508	RCVA Retail Incremental Revenue	\$(36,725)	\$(35,714)	\$(1,011)
2	1508	STR Incremental Revenue	\$(1,005)	\$(977)	\$(28)
	1508	Sub-Total of 1508 Sub-Accounts	\$139,511	\$89,499	\$50,012
2	1518	Retail Cost Variance - Retail	\$(43,058)	\$(39,487)	\$(3,572)
2	1522	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	\$(6,403)	\$0	\$(6,403)
2	1548	Retail Cost Variance - Service Transaction Requests ("STRs")	\$342,868	\$314,008	\$28,860
2	1592	PILs and Tax Variances - Sub-Account: Capital Cost Allowance ("CCA") Changes	\$(7,872,290)	\$(7,677,876)	\$(194,414)
		Group 2 Sub-Total Prior to Lost Revenue Adjustment Mechanism ("LRAM")	\$(7,439,372)	\$(7,313,855)	\$(125,517)
2	1568	LRAM Variance Account ("LRAMVA")	\$2,788,000	\$2,506,838	\$281,162
		Group 2 Sub-Total	\$(4,651,372)	\$(4,807,017)	\$155,645
		TOTAL DVA BALANCE (Group 1 & Group 2) TO BE MOVED TO 1595 (2021)⁶	\$(6,695,545)	\$(6,570,509)	\$(125,036)

1

2 3. ALLOCATION OF DVAs AND LENGTH OF DISPOSITION PERIOD

3 Hydro Ottawa is requesting a two-year rate rider for the refund of balances proposed for the
4 Group 2 disposition (without LRAM). In addition, Hydro Ottawa is requesting disposition of the
5 Group 1 Rate Rider for Deferral/Variance Accounts over two years. This helps facilitate a more
6 levelized rate impact between the 2021-2023 rate years.

7

8 As originally submitted, Hydro Ottawa is proposing to dispose of the LRAM rate rider over a
9 one-year period. This adheres to the default disposition period. After accounting for 2019
10 actuals, Hydro Ottawa is proposing to dispose of the LRAM rate rider over a two-year period.

11

12 All Group 2 rate riders were allocated by 2021 distribution revenue, which is in line with how the
13 original revenue requirement was collected.

14

15 ⁶ Totals may not sum due to rounding.

1 As part of the updates to this Application accounting for 2019 actuals, the Facilities rate riders
2 were allocated by 2021 distribution revenue as per the Approved Settlement Agreement.

3

4 **4. BILLING DETERMINANTS**

5 Hydro Ottawa has used the 2021 and 2022⁷ Load Forecast billing determinants, as presented in
6 **UPDATED** Exhibit 3-1-1: Load Forecast, for the calculation on the rate riders. Hydro Ottawa has
7 utilized **UPDATED** Appendix 2-Z to allocate percentages for Non-Regulated Price Plan ("RPP")
8 customers based on 2019 actuals, which can be found in **UPDATED** Attachments 2-3-1(A)
9 through (E) for the 2021-2025 period, respectively. The Non-RPP percentage was then applied
10 to the 2021 Load Forecast billing determinants. Wholesale Market Participants' consumption
11 was determined by using final 2019 numbers and allocating the percentage of total consumption
12 against the 2021 Load Forecast. Hydro Ottawa has allocated the 1595 Recovery Share
13 Proportion for 2015 and 2016 by dividing the rate classes Load Forecast kWh by the total Load
14 Forecast kWh.

15

16 **5. PROPOSED RATE RIDERS**

17 As originally submitted, Hydro Ottawa provided Tables 2 through 4 below to outline proposed
18 rate riders to clear the DVA balances in the Group 2 Accounts for which Hydro Ottawa is
19 seeking disposition. As part of the updates for 2019 actuals, Hydro Ottawa has provided
20 updated versions of Tables 2 through 4 below (along with newly-created Tables 5 through Table
21 8 below) to outline the proposed rate riders to clear the DVA balances in Group 1 and 2
22 Accounts for which Hydro Ottawa is seeking disposition.

23 ⁷ This is with respect to the second year of the Group 2 rate rider.

1 **Table 2 – AS ORIGINALLY SUBMITTED – Rate Riders for Group 2 Accounts (2021)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	316,346	\$(1,753,695)	-0.46	\$/kWh
General Service < 50 kW	kWh	700,163,000	\$(377,290)	-0.0005	\$/kWh
General Service 50 to 1,499 kW	kW	6,816,104	\$(680,145)	-0.0998	\$/kW
General Service 1,500 to 4,999 kW	kW	1,518,349	\$(169,695)	-0.1118	\$/kW
Large Use	kW	1,052,899	\$(115,150)	-0.1094	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$(8,844)	-0.0007	\$/kWh
Sentinel Lighting	kW	132	\$(75)	-0.5718	\$/kW
Street Lighting	kW	61,588	\$(16,973)	-0.2756	\$/kW
TOTAL			\$(3,121,867)		

2

3 **Table 2 – AS REVISED – Rate Riders for Group 2 Accounts (2021)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	316,346	\$(1,753,695)	-0.46	\$
General Service < 50 kW	kWh	700,163,000	\$(377,290)	-0.0005	\$/kWh
General Service 50 to 1,499 kW	kW	6,816,104	\$(680,145)	-0.0998	\$/kW
General Service 1,500 to 4,999 kW	kW	1,518,349	\$(169,695)	-0.1118	\$/kW
Large Use	kW	1,052,899	\$(115,150)	-0.1094	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$(8,844)	-0.0007	\$/kWh
Sentinel Lighting	kW	132	\$(75)	-0.5718	\$/kW
Street Lighting	kW	61,588	\$(16,973)	-0.2756	\$/kW
TOTAL			\$(3,121,867)		

4

5

6

1 **Table 2 – UPDATED FOR 2019 ACTUALS – Rate Riders for Group 2 Accounts (2021)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	316,346	\$(846,856)	-0.22	\$
General Service < 50 kW	kWh	699,871,000	\$(338,087)	-0.0005	\$/kWh
General Service 50 to 1,499 kW	kW	6,815,129	\$(1,736,952)	-0.2549	\$/kW
General Service 1,500 to 4,999 kW	kW	1,517,165	\$(418,856)	-0.2761	\$/kW
Large Use	kW	1,052,091	\$(364,649)	-0.3463	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$(5,894)	-0.0004	\$/kWh
Sentinel Lighting	kW	132	\$(0)	-0.0016	\$/kW
Street Lighting	kW	61,590	\$(8,391)	-0.1362	\$/kW
TOTAL			\$(3,719,686)		

2

3 **Table 3 – AS ORIGINALLY SUBMITTED – Rate Riders for Group 2 Accounts (2022)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	319,386	\$(1,753,695)	-0.46	\$/kWh
General Service < 50 kW	kWh	699,456,000	\$(377,290)	-0.0005	\$/kWh
General Service 50 to 1,499 kW	kW	6,618,165	\$(680,145)	-0.0998	\$/kW
General Service 1,500 to 4,999 kW	kW	1,517,223	\$(169,695)	-0.1118	\$/kW
Large Use	kW	1,050,767	\$(115,150)	-0.1096	\$/kW
Unmetered Scattered Load	kWh	13,130,000	\$(8,844)	-0.0007	\$/kWh
Sentinel Lighting	kW	132	\$(75)	-0.5718	\$/kW
Street Lighting	kW	58,863	\$(16,973)	-0.2883	\$/kW
TOTAL			\$(3,121,867)		

4

5

1 **Table 3 – AS REVISED – Rate Riders for Group 2 Accounts (2022)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	319,386	\$(1,753,695)	-0.46	\$
General Service < 50 kW	kWh	699,456,000	\$(377,290)	-0.0005	\$/kWh
General Service 50 to 1,499 kW	kW	6,618,165	\$(680,145)	-0.0998	\$/kW
General Service 1,500 to 4,999 kW	kW	1,517,223	\$(169,695)	-0.1118	\$/kW
Large Use	kW	1,050,767	\$(115,150)	-0.1096	\$/kW
Unmetered Scattered Load	kWh	13,130,000	\$(8,844)	-0.0007	\$/kWh
Sentinel Lighting	kW	132	\$(75)	-0.5718	\$/kW
Street Lighting	kW	58,863	\$(16,973)	-0.2883	\$/kW
TOTAL			\$(3,121,867)		

2

3 **Table 3 – UPDATED FOR 2019 ACTUALS – Rate Riders for Group 2 Accounts (2022)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	319,386	\$(846,856)	-0.22	\$
General Service < 50 kW	kWh	699,134,000	\$(338,087)	-0.0005	\$/kWh
General Service 50 to 1,499 kW	kW	6,817,445	\$(1,736,952)	-0.2548	\$/kW
General Service 1,500 to 4,999 kW	kW	1,516,028	\$(418,856)	-0.2763	\$/kW
Large Use	kW	1,050,767	\$(364,649)	-0.3470	\$/kW
Unmetered Scattered Load	kWh	13,130,000	\$(5,894)	-0.0004	\$/kWh
Sentinel Lighting	kW	132	\$(0)	-0.0016	\$/kW
Street Lighting	kW	58,864	\$(8,391)	-0.1426	\$/kW
TOTAL			\$(3,719,686)		

4

1 **Table 4 – AS ORIGINALLY SUBMITTED – Rate Riders for Accounts 1568**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	316,346	\$312,463	0.08	\$
General Service < 50 kW	kWh	700,163,000	\$248,850	0.0004	\$/kWh
General Service 50 to 1,499 kW	kW	6,816,104	\$(33,797)	-0.0050	\$/kW
General Service 1,500 to 4,999 kW	kW	1,518,349	\$(9,089)	-0.0060	\$/kW
Large Use	kW	1,052,899	\$(6,174)	-0.0059	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$(4,051)	-0.0003	\$/kWh
Sentinel Lighting	kW	132	0	0	\$/kW
Street Lighting	kW	61,588	\$(16,390)	-0.2661	\$/kW
TOTAL			\$491,812		

2

3 **Table 4 – UPDATED FOR 2019 ACTUALS – Rate Riders for Accounts 1568 (2021)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	316,346	\$945,152	0.25	\$
General Service < 50 kW	kWh	699,871,000	\$419,244	0.0006	\$/kWh
General Service 50 to 1,499 kW	kW	6,815,129	\$(120,033)	-0.0176	\$/kW
General Service 1,500 to 4,999 kW	kW	1,517,165	\$73,265	0.0483	\$/kW
Large Use	kW	1,052,901	\$80,018	0.0760	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$(2,066)	-0.0002	\$/kWh
Sentinel Lighting	kW	132	0	0	\$/kW
Street Lighting	kW	61,590	\$(1,580)	-0.257	\$/kW
TOTAL			\$1,394,000		

4

1 **Table 4 – UPDATED FOR 2019 ACTUALS – Rate Riders for Accounts 1568 (2022)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	319,386	\$945,152	0.25	\$
General Service < 50 kW	kWh	699,134,000	\$419,244	0.0006	\$/kWh
General Service 50 to 1,499 kW	kW	6,817,445	\$(120,033)	-0.0176	\$/kW
General Service 1,500 to 4,999 kW	kW	1,516,028	\$73,265	0.0483	\$/kW
Large Use	kW	1,050,767	\$80,018	0.0762	\$/kW
Unmetered Scattered Load	kWh	13,130,000	\$(2,066)	-0.0002	\$/kWh
Sentinel Lighting	kW	132	0	0	\$/kW
Street Lighting	kW	58,864	\$(1,580)	-0.0268	\$/kW
TOTAL			\$1,394,000		

2

3 **Table 5 – Rate Riders for Group 1 Accounts (2021)**

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,252,937,000	\$(1,316,083)	-0.0006	\$/kWh
General Service < 50 kW	kWh	699,871,000	\$(400,534)	-0.0006	\$/kWh
General Service 50 to 1,499 kW	kW	6,815,129	\$(1,241,057)	-0.1821	\$/kW
General Service 1,500 to 4,999 kW	kW	1,517,165	\$(300,791)	-0.1983	\$/kW
Large Use	kW	1,052,901	\$(326,291)	-0.3099	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$(7,728)	-0.0006	\$/kWh
Sentinel Lighting	kW	132	\$(27)	-0.2023	\$/kW
Street Lighting	kW	61,590	\$(12,560)	-0.2039	\$/kW
TOTAL			\$(3,605,071)		

4

5

1

Table 6 – Rate Riders for Group 1 Accounts (2022)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,273,821,000	\$(1,316,083)	-0.0006	\$/kWh
General Service < 50 kW	kWh	699,134,000	\$(400,534)	-0.0006	\$/kWh
General Service 50 to 1,499 kW	kW	6,817,445	\$(1,241,057)	-0.1820	\$/kW
General Service 1,500 to 4,999 kW	kW	1,516,028	\$(300,791)	-0.1984	\$/kW
Large Use	kW	1,050,767	\$(326,291)	-0.3105	\$/kW
Unmetered Scattered Load	kWh	13,130,000	\$(7,728)	-0.0006	\$/kWh
Sentinel Lighting	kW	132	\$(27)	-0.2023	\$/kW
Street Lighting	kW	58,864	\$(12,560)	-0.2134	\$/kW
TOTAL			\$(3,605,071)		

2

3

Table 7 – Rate Riders for Group 1 Accounts 1580 & 1588 (2021)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,252,937,000	\$0	0	\$/kWh
General Service < 50 kW	kWh	699,871,000	\$0	0	\$/kWh
General Service 50 to 1,499 kW	kW	6,753,222	\$(711,159)	-0.1053	\$/kW
General Service 1,500 to 4,999 kW	kW	1,481,663	\$(174,297)	-0.1176	\$/kW
Large Use	kW	1,052,901	\$0	0	\$/kW
Unmetered Scattered Load	kWh	13,602,000	\$0	0	\$/kWh
Sentinel Lighting	kW	132	\$0	0	\$/kW
Street Lighting	kW	61,590	\$0	0	\$/kW
TOTAL			\$(885,456)		

4

5

1

Table 8 – Rate Riders for RSVA Power - Global Adjustment

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	42,569,870	\$112,149	0.0026	\$/kWh
General Service < 50 kW	kWh	107,880,926	\$284,209	0.0026	\$/kWh
General Service 50 to 1,499 kW	kWh	1,910,558,727	\$5,033,317	0.0026	\$/kWh
General Service 1,500 to 4,999 kW	kWh	137,142,627	\$361,299	0.0026	\$/kWh
Large Use	kWh	0	\$0	0.0026	\$/kWh
Unmetered Scattered Load	kWh	0	\$0	0	\$/kWh
Sentinel Lighting	kWh	0	\$0	0	\$/kWh
Street Lighting	kWh	22,107,000	\$58,240	0.0026	\$/kWh
TOTAL			\$5,849,215		

2

3 **6. GA AND WHOLESALE MARKET SERVICE CAPACITY BASED RECOVERY CLASS A** 4 **ADJUSTMENTS**

5 As per the utility's original Application, Hydro Ottawa is not proposing GA and Wholesale Market
6 Service Capacity Based Recovery Class A adjustments at this time, as the 2018 balances were
7 addressed in Hydro Ottawa's 2020 rate application. Any required adjustments will be proposed
8 when the Application is updated for 2019 year-end balances.

9

10 As part of the updates to this Application to account for 2019 actuals, Hydro Ottawa has
11 provided customer level consumption in UPDATED Attachment 9-1-1(A) in order to capture
12 customer-specific impacts of transitioning Class A customers. The total amount allocated to
13 Class A transitioning customers for GA is a charge of \$202,209. The total amount to be
14 allocated to Class A transitioning customers for WMS CBR is being cleared through the general
15 purpose Group 1 DVA rate rider. Hydro Ottawa proposes to apply the customer-specific Class A
16 GA adjustments as a one-time adjustment rather than monthly adjustments. Unlike the use of
17 rate riders, these adjustments are a manual process for Hydro Ottawa.

18

1 **7. PROPOSED ESTABLISHMENT OF NEW DVAs**

- 2 Please see Exhibit 9-2-1: New Deferral and Variance Accounts for new accounts for which
3 approval is being sought as part of this Application.

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Note 1 **Years Requested for Disposition** **2019**

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

Year		2019				
Total Metered excluding WMP	C = A+B	7,235,638,924	0	0	kWh	100%
RPP	A	3,195,543,964			kWh	44.2%
Non-RPP	B = D+E	4,040,094,959	0	0	kWh	55.8%
Non-RPP Class A	D	1,324,024,674			kWh	18.3%
Non-RPP Class B	E	2,716,070,285			kWh	37.5%

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

Note 3 **GA Billing Rate**

GA is billed on the **1st Estimate**

GA Billing Rate Description

Note 4 **GA Analysis of Expected Balance**

Year	2019								
Calendar Month	Non-RPP Class B Including Loss Adjusted Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	258,784,954	250,848,686	262,934,618	270,870,886	0.06741	\$ 18,259,406	0.08093	\$ 21,922,393	\$ 3,662,987
February	262,409,280	262,934,618	238,891,356	238,366,018	0.09657	\$ 23,019,006	0.08812	\$ 21,004,337	\$ 2,014,670
March	250,376,717	238,891,356	234,270,557	245,755,917	0.08105	\$ 19,918,517	0.08041	\$ 19,760,226	\$ 158,291
April	231,817,568	234,270,557	219,407,339	216,954,350	0.08129	\$ 17,636,219	0.12331	\$ 26,753,075	\$ 9,116,856
May	229,723,264	219,407,339	198,964,959	209,280,884	0.1286	\$ 26,913,522	0.12604	\$ 26,376,758	\$ 536,764
June	209,837,666	198,964,959	204,022,111	214,894,818	0.12444	\$ 26,741,511	0.13727	\$ 29,498,891	\$ 2,757,380
July	219,877,801	204,022,111	239,287,797	255,143,488	0.13527	\$ 34,513,260	0.09645	\$ 24,608,717	\$ 9,904,543
August	251,353,576	239,287,797	228,249,041	240,314,820	0.07211	\$ 17,329,102	0.12607	\$ 30,295,451	\$ 12,966,350
September	234,090,874	228,249,041	204,424,566	210,266,398	0.12934	\$ 27,195,856	0.12261	\$ 25,780,847	\$ 1,415,009
October	178,883,943	204,424,566	232,175,045	206,634,422	0.17878	\$ 36,942,102	0.13678	\$ 28,263,849	\$ 8,678,253
November	233,140,244	232,175,045	228,087,942	229,053,141	0.10727	\$ 24,570,530	0.09954	\$ 22,799,120	\$ 1,771,410
December	224,209,707	228,087,942	245,043,448	241,165,213	0.08569	\$ 20,665,447	0.09321	\$ 22,479,506	\$ 1,814,059
Net Change in Expected GA Balance in the Year	2,784,505,593	2,741,564,017	2,735,758,779	2,778,700,355		293,704,479		299,543,171	5,838,692

Net Change in Account 1589 Principal Balance in the Year Requested for Disposition **5,277,705**
1.0231 line loss Preliminary Difference **\$ 560,987**

Note 5 **Reconciling Items between Expected GA Balance and Amount Requested for Disposition**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation	Principal Adjustment on DVA Continuity	If "no", please provide an explanation	\$ Principal Adjustment on DVA Continuity Schedule
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		5,277,704.87				
1a	True-up of GA Charges based on Actual Non-RPP Volumes prior year	Y	- 29,198.16	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year (2018 Booked in 2019)	no	(869) difference is caused by billing in the remaining months of 2019.	- 28,329.54
1b	True-up of GA Charges based on Actual Non-RPP Volumes current year	Y	87,644.01	2019 RPP vs Non-RPP Allocation done in 2020	yes, cell BF32 DVA Continuity Schedule		
2a	Remove prior year end unbilled to actual revenue difference	Y	685,315.23	2018 (Dec 2019 Actual kWh)	no	17.91 difference is caused by billing in the remaining months of 2019.	683,523.95
2b	Add current year end unbilled to actual revenue difference	Y	- 257,583.69	Unbilled vs Actual Difference (November & December 2019 TU2) done in 2020	yes, cell BF32 DVA Continuity Schedule		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	N					
3b	Add difference between current year accrual/forecast to actual from long term load transfers	N					
4	Remove GA balances pertaining to Class A customer:	N					
5	Significant prior period billing adjustments recorded in current year	N					
6	Differences in GA IESO posted rate and rate charged on IESO invoice	N					
7	Differences in actual system losses and billed TLF						
8	Others as justified by distribute						
9							
10							

Note 6 **Adjusted Net Change in Principal Balance in the GL** \$ 5,763,882.26
Net Change in Expected GA Balance in the Year Per Analysis \$ 5,838,692.27
Unresolved Difference \$ 74,810.01
Unresolved Difference as % of Expected GA Payments to IESO 0.0% 0.000%

Note 7 **Cumulative Expected GA Balance (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K47)	Annual Net Change in Principal GA Requested for Disposition (cell K48)	Preliminary Difference (cell K49)	Total Reconciling Items (cell D70)	Unresolved Difference	Payments to IESO (cell J47)	Unresolved Difference as % of Expected GA Payments to IESO
2019	5,838,692.27	5,277,704.87	486,177.39	5,763,882.26	- 74,810	299,543,171	0.0%
					-		0.0%
					-		0.0%
					-		0.0%
Cumulative Balance	\$ 5,838,692.27	\$ 5,277,704.87	\$ 486,177.39	\$ 5,763,882.26	-\$ 74,810.01	\$ 299,543,170.82	0.0%

Additional Notes and Comments

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Appendix A

UPDATED GA Methodology Description

Questions on Accounts 1588 & 1589¹

- Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

Reconciliation of Account 1588 - 2019

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2019	\$1,227,760	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year	0	N
2. Reversal of CT 1142 true-up from the previous year	\$10,635	Y
3. Unbilled to billed adjustment for previous year	\$(182,878)	Y
4. Reversal of RPP vs. Non-RPP allocation	\$829,307	Y
Sub-Total Reversals from previous year (A):	\$657,064	
Principal Adjustments - current year		
5. Cost of power accrual for 2019 vs Actual per IESO bill	\$169	N
6. True-up of CT 1142 for 2019 consumption recorded in 2020 GL	\$(1,029,323)	N
7. Unbilled accrued vs. billed for 2019 consumption	\$(24,835)	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2019 consumption	\$(87,644)	N
9. Other		
Sub-Total Principal Adjustments for 2019 consumption (B)	\$(1,141,632)	

¹In all references in the questions relating to amounts booked to accounts 1588 and 1589, amounts are not booked directly to accounts USoA 1588 and 1589 relating to power purchase transactions, but are rather booked to the cost of power USoA 4705 Power Purchased, and 4707, Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions.

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Total Principal Adjustments shown for 2019 (A + B)	\$(484,568)	
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	\$743,192	

10. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
- CT 1142 is booked into Account 1588. CT 148 is prorated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - If another approach is used, please explain in detail.
 - Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

Reponse:

Hydro Ottawa follows approach a) in accordance with OEB's accounting guidance issued on February 21, 2019 to standardize the accounting processes for commodity accounts.

11. Questions on CT 1142

- Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).
- Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.
- Has CT 1142 been trued up for with the IESO for all of 2019?
- Which months from 2019 were trued up in 2020?

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- i. Were these true ups recorded in 2019 or 2020 balance in the General Ledger?
- e. Have all of the 2019 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Response:

- a. For the initial settlement, a number of reports are run for all customer groups and provide the estimated kWh sales, at each RPP rate point, and Non-RPP kWh sales, based on preliminary meter data. The day 4 estimated RPP GA cost is calculated based on estimated RPP kWh sales multiplied by the GA 2nd estimate rate and is included in CT 1142 submission. This estimated RPP GA cost is recorded to Account 1588.
 - b. The first true-up RPP settlement amount is done the following month which consists of updates to actual for the GA rate and energy price with no change to RPP and Non-RPP sales. The first true-up RPP settlement amount includes an updated RPP GA cost (estimated RPP kWh in the initial RPP settlement multiplied by the actual GA rate paid). Actual GA rate paid is the total GA amount paid (per CT148 on the IESO and Hydro One invoices) divided by updated wholesale GA B kWh volumes. The total wholesale volume is updated to actual based on IESO invoice, Hydro One invoice and final embedded generation payments. We verify that the GA paid rate approximates the final GA posted rate prior to using it for CT 1142 settlement. In addition, the difference between TOU/Tier 1&2 prices and the updated energy price multiplied by estimated RPP quantities is included in the first true-up RPP settlement amount. The difference between the initial RPP settlement amount and the first true-up RPP settlement amount is included in the CT 1142 submission and is booked to 1588.
- RPP settlement amount is again updated with a 2nd true-up, normally two months after the initial submission, based on actual kWh sales with no change to

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GA rate or energy prices. The RPP kWh sales, at each RPP rate point, and Non-RPP kWh sales are updated with actual kWh sales, based on final metered data. The difference between the 2nd true-up RPP settlement amount and the first true-up RPP settlement amount is included in the CT 1142 submission and is booked to 1588; at this stage, account 1588 includes final RPP GA cost.

- c. Yes, the final true-up for 2019 was included in CT 1142 as part of the April 2020 month end submission.
- d. November 2019 (2nd true-up) and December 2019 (1st and 2nd true-up) and final true-up for 2019 were true-up in 2020 and recorded in the 2020 general ledger. Otherwise true-ups (other than final) for January to October 2019 were recorded in the 2019 general ledger.
- e. Yes, the 2019 true-ups, recorded in 2020, and reversals of the 2018 true-ups recorded in 2019, are reflected in the DVA Continuity Schedule in cell BF31, \$(484,568). The total closing principle balance as at December 31, 2019 for 1588 is \$743,192, please refer to cell BO31.

12. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).
- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.
- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as the initial GA expense in Account 1589?
- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated RPP/non-RPP consumption proportions to actuals based on actual RPP-non-RPP consumption proportions?

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- e. Please indicate which months from 2019 were true'd up in 2020 for CT 148 proportions between RPP and non-RPP
 - i. Were these true ups recorded in 2019 or 2020 balance in the General Ledger?
- f. Are all true-ups for 2019 consumption reflected in the DVA Continuity Schedule?

Response:

- A. The initial accrual for CT 148 is based on (Total estimated wholesale volume minus estimated Class A kWh and RPP kWh) * 2nd GA B rate and this is booked to 1589. The initial estimated RPP related GA amount is booked to 1588. Total estimated wholesale volume is based on preliminary meter data.
- B. The RPP GA cost and non-RPP GA costs recorded in Account 1588 and 1589 respectively are updated over several months; updates are due to changes from estimates to final for both GA rate and RPP and non-RPP sales volume. Final Commodity expense in Account 1588 includes actual RPP GA cost (actual RPP kWh * GA paid rate) while GA expense in Account 1589 cost is actual non-RPP sales * actual GA rate paid. Journal entries based on these updates are made to adjust 1588 and 1589 balances in order to ensure the amounts reflected in 1588 and 1589 are correct.
- C. In December of each year end, the GA expense in Account 1589 is recorded using the paid GA rate (based on CT 148) * estimated non-RPP kWh. GA expenses for 2019 have been finalized in subsequent months up to and including April 2020. Journal entries have been made in 2020 to Account 1588 and 1589 respectively to record the true-up of RPP GA cost of \$(169,940) in the general ledger. This 2019 true-up amount of \$(169,940) has been included in the DVA Continuity Schedule.

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- D. Yes, there is a true up of the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated RPP/non-RPP consumption proportions to actuals based on actual RPP-non-RPP consumption proportions
- E. November 2019 (2nd true-up) and December 2019 (2nd true-up) were true-up in 2020. The true-ups were recorded in the General Ledger balances of 2020.
- F. Yes, the 2019 true-ups, recorded in 2020, and reversals of the 2018 true-ups, recorded in 2019, are reflected in the DVA Continuity Schedule in cell BF32, \$485,255. The total closing principle balance as at December 31, 2019 for 1589 is \$5,762,960 please refer to cell BO32.

13. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2020 rate proceeding which were approved for disposition?
 - b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled, true up of CT 1142, true up of CT 148 etc.) for each of Accounts 1588 and 1589.
 - c. Has the applicant reversed the adjustment approved in 2020 rates in its current proposed amount for disposition?
- NB:** only the principal adjustments amounts that were disposed in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2019 consumption was included in 2020 proceeding, this amount should not be included as a “reversal” from the previous year.
- d. Please confirm that the allocation of charge type 148 has been true-up to actual proportion of RPP/non-RPP consumption in the GL.

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Response:

- A. Yes, in the 2020 rate proceedings there was (\$657,064) for 1588 and (\$655,194) for 1589.
- B. 1588: CT 1142 true-up from the previous year \$(10,635), unbilled to billed adjustment for previous year \$182,878, RPP vs. Non-RPP allocation \$(829,307)
1589: true-up of GA charges based on actual non-RPP volumes from the previous year \$28,330, current year end unbilled to actual differences \$(683,524)
- C. Yes, the adjustments approved in the 2020 rates were reversed in this proceeding
- D. Hydro Ottawa confirms.



Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name Hydro Ottawa Limited

Utility name must be selected

Please select "yes" for the 1595 Rate Years being Requested for Disposition

2012	No
2013	No
2014	No
2015	No
2016	Yes
2017	Yes

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$17,118,291	-\$162,372	-\$17,280,663	-\$17,185,824	-\$94,839	\$55,284	-\$39,556	0.5%
Account 1589 - Global Adjustment	\$12,168,610	\$152,789	\$12,321,399	\$12,144,846	\$176,553	-\$72,388	\$104,165	1.4%
Total Group 1 and Group 2 Balances	-\$4,949,681	-\$9,583	-\$4,959,264	-\$5,040,977	\$81,714	-\$17,105	\$64,609	-1.6%
Total residual balance per continuity schedule:							\$64,609	
Difference (any variance should be explained):							\$0	

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

Additional Notes and Comments

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$15,125,232	-\$39,937	-\$15,165,169	-\$14,967,184	-\$197,985	-\$100,342	-\$298,327	1.3%
Account 1589 - Global Adjustment	-\$6,949,342	-\$129,883	-\$7,079,225	-\$6,919,236	-\$159,989	-\$42,703	-\$202,692	2.3%
Total Group 1 and Group 2 Balances	-\$22,074,574	-\$169,820	-\$22,244,394	-\$21,886,420	-\$357,974	-\$143,045	-\$501,019	1.6%
Total residual balance per continuity schedule:							-\$501,019	
Difference (any variance should be explained):							\$0	

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

Additional Notes and Comments

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$8,980,706	-\$285,512	-\$9,266,218	-\$8,917,384	-\$348,834	-\$87,061	-\$435,896	3.8%
Account 1589 - Global Adjustment	-\$2,752,700	-\$19,457	-\$2,772,157	-\$2,543,430	-\$228,727	-\$33,369	-\$262,096	8.3%
Total Group 1 and Group 2 Balances	-\$11,733,407	-\$304,969	-\$12,038,376	-\$11,460,814	-\$577,561	-\$120,431	-\$697,992	4.8%
Total residual balance per continuity schedule:							-\$697,992	
Difference (any variance should be explained):							\$0	

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

Additional Notes and Comments