

Schedule B

Accounting Order for the Green Button Net Revenue Deferral Account

The following account and sub-account will be established by London Hydro for the period January 1, 2025 to December 31, 2026:

- Account XXXX – Green Button Net Revenue Deferral Account
- Account XXXX – Green Button Net Revenue Deferral Account, Sub-account Carrying Charges

In the Green Button Net Revenue Deferral Account London Hydro will record 60% of the Net Revenue (actual revenue less actual cost) from the Green Button service customers for which Section 71(4) of the OEB Act approval is required. These customers Big Data Energy Services, the City of Waterloo and Nova Scotia Power. Carrying charges will apply at the OEB's prescribed rates for deferral and variance accounts that are published on the OEB's website on a quarterly basis, unless otherwise directed by the OEB.

It is expected that the balance in this account will be disposed of in London Hydro's next Cost of Service application, after which the account will be closed.

Sample Journal Entries

Entry #1

To record 60% of the actual revenue from Big Data Energy Services, the City of Waterloo and Nova Scotia Power for Green Button services:

Dr. Revenue Account(s) associated with the Green Button service revenue from Big Data Energy Services, the City of Waterloo and Nova Scotia Power as applicable
Cr. Account XXXX – Green Button Net Revenue Deferral Account

Entry #2

To record 60% of the actual cost for providing Green Button service to Big Data Energy Services, the City of Waterloo and Nova Scotia Power:

Dr. Account XXXX – Green Button Net Revenue Deferral Account
Cr. OM&A Account(s) associated with the Green Button service provided to Big Data Energy Services, the City of Waterloo and Nova Scotia Power as applicable

Entry #3

To record carrying charges on the net monthly opening balance in Account XXXX – Green Button Net Revenue Deferral Account:

Dr. 6035 Other Interest Expense
Cr. XXXX – Green Button Net Revenue Deferral Account, Sub-account Carrying Charges