

Via RESS and Courier  
25 August 2017



Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27th Floor  
Toronto, Ontario  
M4P 1E4

Dear Ms. Walli,

**Re: Kingston Hydro Corporation \_Electricity Distribution License ED-2003-0057  
Custom IR Year 3 Annual Filing for Electricity Distribution Rates (EB-2017-0055)**

Kingston Hydro Corporation ("Kingston Hydro") is submitting its 3<sup>rd</sup> year Custom IR annual filing (the "Filing") to its 5 year Custom Incentive Rate-making ("Custom IR") Application (EB-2015-0083) to the Ontario Energy Board ("OEB") for electricity distribution rates ("EDR") effective January 1, 2018.

The Filing has been updated with the annual adjustments as agreed upon in the OEB approved Settlement Agreement and the OEB's Decision and Order to the Custom IR Application.

Kingston Hydro anticipates that since this is a Custom IR update application with only mechanistic adjustments contemplated, that the OEB's streamlined process for applications of this nature will be followed and that this application Filing will be decided by delegated authority without hearing.

The Filing includes the Application; the Manager's Summary and live versions of the following models:

- 1) 2018 Bill Impacts Model
- 2) 2018 RTSR Work Form
- 3) 2018 Deferral Variance Account Work Form
- 4) 2018 Global Adjustment Analysis Work Form

This Filing includes proposed disposition of Group 1 account balances. As per the analysis in the attached Deferral and Variance work form and the Global Adjustment Analysis work form, Kingston Hydro Corporation certifies it has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balance being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.

The Filing and supporting materials are being filed through the Board's RESS system.

If further information is required, please contact Sherry Gibson, Senior Advisor, Rates and Regulatory Affairs at 613-546-1181, Extension 2383.

Yours truly,

A handwritten signature in blue ink, appearing to read "R. Murphy".

Randy Murphy  
Chief Financial Officer

Attachments

**IN THE MATTER OF** the *Ontario Energy Board Act*, 1998, being  
Schedule B to the *Energy Competition Act*, 1998, S.O. 1998, c.15;  
**AND IN THE MATTER OF** an Application by Kingston Hydro  
Corporation to the Ontario Energy Board for an Order or Orders  
approving or fixing just and reasonable rates and other service  
charges for the distribution of electricity as of January 1, 2018.

**KINGSTON HYDRO CORPORATION  
ANNUAL FILING UNDER BOARD-APPROVED CUSTOM INCENTIVE RATE  
SETTING  
("Custom IR") PLAN  
FILED: 25 August 2017**

**Applicant**

Kingston Hydro Corporation  
85 Lappan's Lane  
PO Box 790  
Kingston, Ontario  
K7L 4X7

## Annual Filing Application

- 1) The Applicant is Kingston Hydro Corporation (the “Applicant”). The Applicant is a licensed electricity distributor operating pursuant to electricity distribution license ED-2003-0057. The Applicant distributes electricity to approximately 27,000 customers in the City of Kingston. All Kingston Hydro customers will be affected by this application.
- 2) Kingston Hydro filed a Custom Incentive Rate-setting (“Custom IR”) Application (EB-2015-0083) with the OEB on June 1, 2015, for electricity distribution rates effective: January 1, 2016; January 1, 2017; January 1, 2018; January 1, 2019; and January 1, 2020.
- 3) Kingston Hydro asked the OEB in its Custom IR Application to approve its rates for five years using the Custom Incentive Rate-setting (Custom IR) option. The parties reviewed and discussed the issues and agreed on the appropriate rates for Kingston Hydro. These rates were proposed to the OEB for approval. Per the OEB’s November 26, 2015 Decision and Rate Order on the Custom IR application, the OEB found that Kingston Hydro’s application and the settlement proposal prepared by the parties met all the expectations of the RRFE for a Custom IR. The OEB accepted the settlement proposal and approved the rates, including distribution rates for 2016, 2017, 2018, 2019, and 2020 arising from it.
- 4) Per the terms of the settlement proposal (Schedule B, Decision and Rate Order, Settlement Proposal, EB-2015-0083), the Parties agreed that the following would be eligible to annual adjustments effective January 1 of each year beginning in 2017:
  - Adjusting working capital allowance for the change in cost of power and pass through charges, provided the minimum cumulative revenue requirement threshold of \$65,000 is met;
  - Retail Transmission Service Rates;
  - Low Voltage charges;
  - Deferral and Variance Group 1 accounts.
- 5) With regard to the Tariff of Rates and Charges arising from the Custom IR Decision and Rate Order EB-2017-0083), the OEB approved only the 2016 Tariff of Rates and Charges and ordered Kingston Hydro to file an application to update the proposed Tariff of Rates and Charges for each subsequent rate year during the Custom IR plan term, or to confirm with the OEB no update required. And that Kingston Hydro must apply for an update to its rates, or confirm that no update is required, no later than the deadline for IRM adjustments for distributors with rates effective January 1, which is typically in August each year. Per the

OEB's January 13, 2017 letter to distributors, the deadline for 2018 Custom IR annual update applications is August 28, 2017.

6) Specifically in this application, Kingston Hydro Corporation is applying for order or orders granting distribution rates updated and adjusted in accordance with the Custom IR Decision and Rate Order that include the following:

- Disposition of Group 1 Deferral and Variance Accounts;
- An adjustment to the Distribution Retail Transmission Service Rates;
- An adjustment to Low Voltage Service Rates;
- The continuation of all other Specific Service Charges, Retail Service Charges and Loss Factors

7) This Application is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.

8) In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2018, the Applicant requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2018 distribution rates.

9) In the event that the effective date does not coincide with the Board's decided implementation date for 2018 distribution rates and charges, the Applicant requests permission to recover the incremental revenue from the effective date to the implementation date.

10) The Applicant is of the expectation that since this is a Custom IR update application, that the OEB's streamlined process for applications of this nature will be followed. And that based upon elements included and adjustments contemplated being largely mechanistic, the Applicant requests this Application be decided by delegated authority without hearing.

11) The primary day-to-day contact for this application should be:

**Sherry Gibson, Senior Advisor, Rates and Regulatory Affairs**

Tel: 613-546-1181 extension 2383

Fax: 613-546-1624

Email: [sgibson@kingstonhydro.com](mailto:sgibson@kingstonhydro.com)

12) The Applicant requests that a copy of all documents filed with the Board in this proceeding be served on the Applicant, as follows:

Kingston Hydro Corporation  
1211 John Counter Boulevard  
PO Box 790  
Kingston ON K7L 4X7  
Attention: **Randy Murphy, Chief Financial Officer**  
Tel: 613-546-1181 extension 2317  
Fax: 613-546-1624  
Email: [rmurphy@kingstonhydro.com](mailto:rmurphy@kingstonhydro.com)

***and to:***

Attention: **Sherry Gibson, Senior Advisor, Rates and Regulatory Affairs**  
  
Tel: 613-546-1181 extension 2383  
Fax: 613-546-1624  
Email: [sgibson@kingstonhydro.com](mailto:sgibson@kingstonhydro.com)

## **Manager's Summary**

This Manager's Summary addresses the following:

1. Introduction and Summary
2. Base Rate Adjustment and 2018 Distribution Rates
3. Retail Transmission Services Rates Adjustments
4. Low Voltage Rates
5. Deferral and Variance Group 1 Accounts
6. Regulatory Charges
7. Other Rates and Charges
8. Summary of Proposed Rates Changes and Bill Impacts
9. Appendices
  - Appendix A – Cumulative Value of Impact of Cost of Power Updates
  - Appendix B – Current 2017 Tariff of Rates and Charges
  - Appendix C - Proposed 2018 Tariff of Rates and Charges
  - Appendix D - Customer Bill Impacts
  - Appendix E – 2018 Retail Transmission Rates Work form
  - Appendix F - 2018 Deferral and Variance Work form
  - Appendix G – 2018 Global Adjustment Analysis Work form

## **1. Introduction and Summary**

Kingston Hydro filed its Custom IR Application, including detailed supporting evidence, on June 1, 2015, under section 78 of the OEB Act, (Schedule B), seeking approval for five years of distribution rates effective on January 1 of each year from 2016 to 2020.

The following five parties requested and were granted intervenor status in that proceeding:

- Consumers Council of Canada (“CCC”);
- Energy Probe Research Foundation (“Energy Probe”);
- School Energy Coalition (“SEC”);
- Vulnerable Energy Consumers Coalition (“VECC”)
- Sustainable Infrastructure Alliance of Ontario (“SIA”);

A Settlement Conference was held on October 7<sup>th</sup> and 8<sup>th</sup>, 2015. All intervenors of record participated at the Settlement Conference except SIA. The parties reached a comprehensive settlement in relation to the terms of Kingston Hydro’s Custom IR plan for 2016 to 2020 on all issues. The specific components of the comprehensive settlement are described in detail in the Settlement Proposal filed with the OEB on November 3, 2015 and amended November 10, 2015.

The Board issued its Decision and Order on the Custom IR Application on November 26, 2015.

In 2016, Kingston Hydro sought adjustments to 2016 rates in accordance with the OEB approved Custom IR Settlement Agreement. The Board issued its Decision and Order on 2017 rates on December 29, 2016.

Kingston Hydro is now seeking adjustments to approved 2018 rates in accordance with the OEB approved Custom IR Settlement Agreement. The adjustments Kingston Hydro seeks in this Year 3 Custom IR update will result in a monthly decrease of \$(0.66) or -0.64% for a residential customer consuming 750 kWh.

### **Live Work Forms**

In preparation of this Application, Kingston Hydro has utilized the OEB’s 2018 deferral and variance work form to calculate Group 1 rate riders, the Global Adjustment work form, the 2018 retail transmission rates to calculate updated RTSR rates, and the 2018 tariff schedule and bill impacts model.

Kingston Hydro has included the following models in both Excel and PDF format with this Annual Filing:

- 2018 Tariff Schedule and Bill Impacts Model;
- 2018 RTSR Adjustment Work Form for Electricity Distributors;
- 2018 Deferral and Variance Account Continuity Schedule; and includes the
- 2018 Global Adjustment Analysis Work form.



## 2. Base Rate Adjustment and 2018 Distribution Rates

Kingston Hydro's base rates consist of a monthly fixed charge and a monthly variable charge. These charges recover Kingston Hydro's OM&A and capital costs. Per Kingston Hydro Custom IR approved settlement agreement, the parties agreed that the only adjustments to be made to the Working Capital Allowance in any year of the Custom IR period would be as a result of the annual updating of the Cost of Power calculation based on updated price forecasts effective with the annual November 1 RPP update, such adjustment to be made only in a year in which the impact of the change reaches a cumulative value compared to the then current Working Capital Allowance of \$65,000 on a revenue requirement basis. Table 1 below summarizes the cumulative value of impact of cost of power update. Further details may be found in Appendix A.

**Table 1: Cumulative Value of Impact of Cost of Power Updates**

2017 Service Revenue Requirement	12,533,272	Approved
2017 Service Revenue Requirement	12,539,281	With COP updates
2017 change	6,009	Update less approved

2018 Service Revenue Requirement	12,954,870	Approved
2018 Service Revenue Requirement	12,939,786	With COP updates
2018 change	(15,084)	Update less approved

Impact of change – cumulative value	(9,075)	< \$65,000 debit threshold
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Kingston Hydro has reviewed the forecast change in cost of power and pass through charges for 2018 and no update to base rates for a change to the working capital is required since the minimum cumulative revenue requirement threshold of \$65,000 has not been met. Hence Kingston Hydro will not be filing an adjustment to working capital for 2018 rates.

As a result there is no proposed change to the 2018 distribution rates (fixed monthly service charges and distribution volumetric rates) detailed in the OEB approved Custom IR settlement agreement (EB-2015-0083).

The 2018 distribution rates in the OEB approved Custom IR settlement agreement may be found in the Custom IR Decision and Rate Order Schedule B Settlement Proposal – Appendix G Draft Rate Order Tariffs *and* in Appendix B – Bill Impacts *and* in Appendix L Revenue Reconciliation. The following table provides a summary of the 2018 distribution rates (monthly service charges and distribution volumetric rates) that appear in the OEB approved Custom IR settlement agreement:

**Table 2: 2018 Distribution Rates from EB-2015-0083**

<b>Distribution Rates</b>	<b>Monthly Service Charge</b>		<b>Distribution Volumetric Rate</b>	
<b>Customer Class</b>	<b>Unit</b>	<b>2018</b>	<b>Unit</b>	<b>2018</b>
Residential	\$	21.88	kWh	0.0042
General Service Less Than 50 kW	\$	14.94	kWh	0.0155
General Service 50 to 4,999 kW	\$	109.29	kW	3.213
Large Use	\$	5,164.00	kW	1.2750
Unmetered Scattered Load	\$ per customer	6.10	kWh	0.0121
Street Lighting	\$ per light	1.24	kW	14.0417
* Standby Power	\$			

\*Standby Power distribution charges per the rate classification tariff description.

All residential distribution rates currently include a fixed monthly charge and a variable usage charge. The OEB residential rate design policy (EB-2012-0410) specifies that electricity distributors will transition residential customers to a fully fixed monthly distribution service charge over a four year period starting in 2016. The OEB approved Custom IR settlement agreement, Section 4.7, addresses Kingston Hydro's transition to fully fixed residential distribution rates by 2019.

Kingston Hydro's 2018 implementation of the residential distribution rates transition results in an increase to the fixed charge of \$3.34 from the 2017 amount. Mitigation is not required since for test one the increase in fixed charge does not exceed \$4, and for test two, the bill impact related to the application does not exceed 10% for low consumption residential customers. Included in the sample bill impact of this Application is the profile for Kingston Hydro's 10<sup>th</sup> percentile residential customer consumption at 204kWh.

The 2018 distribution rates in Table 2 above as per the OEB approved Custom IR settlement agreement have been included in the 2018 Draft Tariff of Rates and Charges, Appendix C of this Application.

### **3. Electricity Distribution Retail Transmission Service Rates**

Per Kingston Hydro's approved Custom IR settlement agreement, the parties agreed that Kingston Hydro would be eligible to file annual adjustments effective January 1 of each year beginning in 2017 for retail transmission service rates. Kingston Hydro's current 2017 Retail Transmission Service Rates (RTSRs) were adjusted in its Custom IR Year 2 update application using 2016 uniform transmission rates and 2016 sub-transmission rates.

In reference to Board Guideline G-2008-0001: Electricity Distribution Retail Transmission Service Rates (the "Guideline") issued October 22, 2008 and with revisions up to June 28, 12 2012 (revision 4.0), Kingston is applying for an adjustment of its RTSRs. This Guideline outlines the information that the Board requires electricity distributors to file when proposing adjustments to their RTSRs. Kingston has partially embedded status, and as such, incurs transmission costs based on wholesale UTR rates and as well as transmission costs based on Hydro One RTSR rates for its Sub-Transmission rate class.

Kingston Hydro has used the OEB's 2018 RTSR adjustment work form to assist in calculating the class-specific RTSRs. The RTSR adjustment work form reflects the most recent uniform transmission rates (UTRs) approved by the OEB (EB-2015-0311, issued on January 14, 2016 and effective January 1, 2016). Once any January 1, 2018 UTR adjustments have been determined, time permitting in this proceeding, Kingston proposes to update the 2018 RTSR work form to incorporate these changes where applicable. The RTSR work form will also reflect the most recent sub-transmission rates approved by the OEB (EB-2016-0081 effective January 1, 2017). Likewise, time permitted in this proceeding, Kingston proposes to update the 2018 RTSR work form to incorporate these changes where applicable.

Kingston's cost allocation to each of the rate classes for RTSR adjustment is based upon Kingston's most recent reported 2016 2.1.5 Performance Based Regulation RRR Billing determinants, non-loss adjusted. Tab "Demand and Revenues" excerpt from Kingston's 2016 2.1.5 on-line filing is presented in the following Table 3:

**Table 3: 2016 2.1.5 RRR Billing Determinants**


board  E2.1.5 Performance Based Regulation		
<b>Table 3a</b> Total Metered Consumption (SSS + Retailer) by Detailed Rate Class Metered consumption in kWhs and kW will auto-populate from Table 0 and Table 2b The data populated in Table 3a will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate-setting period.		
Detailed Rate Class	Metered consumption in kWhs (a+c+e)	Metered consumption in kW (b+d+f)
Residential	181,817,507.90	0.00
General Service Less Than 50 kW	88,264,842.60	0.00
General Service 50 to 4,999 kW	267,733,236.70	755,372.10
Large Use	154,121,672.40	319,825.30
Street Lighting	1,855,541.30	5,184.00
Unmetered Scattered Load	1,196,379.80	0.00

Table 4 Wholesale Market Participants	
Please report Metered kWhs, Metered kW and annual billings (\$) for wholesale market participants connected to the distributor's distribution system.	
Metered kWhs	Metered kW
4,255,712.58	8,122.92
Annual Billings (in dollars)	
15,806.76	

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The majority of the data shown above is also available to view on the OEB website in the OEB's 2016\_ Yearbook\_of\_Distributors, 'Stats by Class' tab.

The current and proposed RTS rates are shown in the following Table 4:

**Table 4: 2017 Current and 2018 Proposed Retail Transmission Service Rates**

Rate Class	Unit	Current 2017 RTSR- Network	Proposed 2018 RTSR Network	Percent Change
Residential	kWh	\$ 0.0073	\$ 0.0063	-13.1%
General Service Less Than 50 kW	kWh	\$ 0.0065	\$ 0.0057	-13.1%
General Service 50 to 4,999 kW	kW	\$ 2.8710	\$ 2.4961	-13.1%
Large Use	kW	\$ 3.4592	\$ 3.0075	-13.1%
Unmetered Scattered Load	kWh	\$ 0.0073	\$ 0.0063	-13.1%
Street Lighting	kW	\$ 2.0738	\$ 1.8030	-13.1%
* Standby Power			\$ -	
Rate Class	Unit	Current 2017 RTSR- Connection	Proposed 2018 RTSR Connection	Percent Change
Residential	kWh	\$ 0.0059	\$ 0.0052	-11.1%
General Service Less Than 50 kW	kWh	\$ 0.0054	\$ 0.0048	-11.1%
General Service 50 to 4,999 kW	kW	\$ 2.3395	\$ 2.0809	-11.1%
Large Use	kW	\$ 2.8189	\$ 2.5073	-11.1%
Unmetered Scattered Load	kWh	\$ 0.0059	\$ 0.0052	-11.1%
Street Lighting	kW	\$ 1.6898	\$ 1.5030	-11.1%
* Standby Power			\$ -	

Kingston RTS rate changes calculated result in a -13.1% decrease and a -11.1% decrease to RTSR network and connection charges across all rate classes respectively.

The completed OEB RTSR work form is included as a PDF in Appendix E of this application and as well the work form has been filed in live Microsoft Excel format.

#### **4. Low Voltage Charges**

Kingston Hydro is a partially embedded electricity distributor within Hydro One Networks Inc. (HONI). Kingston Hydro is considered by HONI to be a Sub-Transmission (ST) customer and subject to applicable Board approved HONI ST delivery rates, generally referred to as Low Voltage (LV) charges.

For distributors LV costs and approved LV recoveries are to be treated similar to other “pass through” charges. Kingston’s current LV service rates were last adjusted as part of its Year 2 Custom IR Update (EB-2016-0087) application. The estimated costs used in this adjustment were based on HONI Sub-Transmission 2016 rates.

Per Kingston Hydro Custom IR settlement agreement, the parties agreed that Kingston Hydro would be eligible to file annual adjustments effective January 1 of each year beginning in 2017 for low voltage rates.

In this application the updated 2018 LV rates proposed reflect the methodology detailed in the Custom IR application; that in subsequent test years 2017 – 2020 to adjust LV rates using the LV volume forecast (derived using 2018 approved kWh volume from the Custom IR), the and the most current LV rates available as part of the annual adjustment.

#### **Forecast LV Costs**

Kingston has forecast its LV volumes for 2018 based upon applying a ratio average to approved load forecast volumes from the Custom IR application [Schedule B, Decision and Rate Order, Settlement Proposal – Schedule F – Revised Load Forecast, EB-2015-0083]. The ratio was derived as part of the Custom IR application and Kingston confirmed it would use the value for 2017 through to 2020. [8-VECC-42, Reference: E8/T2/S6, pg. 2]

The following Table 4 summarizes the forecast LV costs for 2018 using 2018 forecast LV volume and the current 2017 HONI LV applicable rates from rate order EB-2016-0081:

**Table 4: 2018 Estimated Low Voltage Costs**

Metered Kilowatt-Hours (kWh) FINAL approved per SETTLEMENT								
Customer Class Name		2016 approved	2017 approved	2018 approved	2019 approved	2020 approved		
Residential		188,126,172	187,248,353	186,210,871	185,204,883	184,282,359		
General Service < 50 kW		87,064,278	85,127,653	82,620,794	79,258,719	75,984,044		
General Service 50 to 4999 kW		274,466,438	276,008,399	276,684,266	277,210,272	278,124,253		
Large Use		151,904,396	148,182,653	147,665,995	148,528,260	149,637,160		
Unmetered Scattered Load		1,196,145	1,171,483	1,147,330	1,123,675	1,100,508		
Street Lighting		1,818,158	1,821,740	1,825,321	1,828,903	1,832,484		
Standby Power		-	-	-	-	-		
TOTAL		704,575,587	699,560,281	696,154,578	693,154,711	690,960,807		
ratio LV kW to kWh:	0.001138147	LV KW:	801,910.32	796,202.17	792,325.97	788,911.69	786,414.70	
				Rates	Volume	Estimated 2018 Costs		
Applicable current 2017 LV HONI rates:								
Service Charge 2017		per month	\$	492.55	4	\$	23,642	annualized
Rate Rider for Disposition of DVA (2017)		per month		11.86	4	\$	569	annualized
Facility Charge for connection to Common ST Lines (44 kV to 13.8 kV)			\$/kW	1.2052	792,326	\$	954,911	
Rate Rider for Disposition of DVA (General) (2017)			\$/kW	0.3126	792,326	\$	247,681	
				Total Estimated LV Costs		\$	1,226,804	
				Current rates available applied to approved forecast volume for 2018				

### Allocation of LV Costs to Rate Classes and Calculation of LV Recovery Rates

Kingston has allocated the low voltage costs to each customer class based each class' proportion of the projected 2018 Retail Transmission-Connection rate revenues. An LV recovery rate for each class is then calculated by dividing Kingston Hydro's 2018 load forecast volumes for each class (kW or kWh depending upon class) into the corresponding class allocated 2018 LV charges. The allocation of the forecast LV costs and the calculation of Kingston's 2018 LV recovery rates to reflect LV costs are shown in the following Table 5:

**Table 5: 2017 Current and 2018 Proposed Low Voltage Service Rates**

<b>2017 Current and 2018 Proposed Low Voltage Service Rates</b>					
<b>Customer Class Name</b>	<b>2017 Current Low Voltage Rates</b>				
	<b>Rate</b>	<b>per</b>			
Residential	\$0.0018	kWh			
General Service < 50 kW	\$0.0016	kWh			
General Service 50 to 4999 kW	\$0.6753	kW			
Large Use	\$0.8137	kW			
Unmetered Scattered Load	\$0.0018	kWh			
Street Lighting	\$0.4878	kW			
Standby		kW			
<b>Customer Class Name</b>	<b>2018 PROJECTED TRANSMISSION-CONNECTION REVENUE</b>				
	<b>Rate</b>	<b>per</b>	<b>Volume <sup>1</sup></b>	<b>Revenue</b>	<b>%</b>
Residential	\$0.0052	kWh	193,526,497	1,015,581	27.35%
General Service < 50 kW	\$0.0048	kWh	85,866,699	412,421	11.11%
General Service 50 to 4999 kW	\$2.0809	kW	755,333	1,571,750	42.33%
Large Use	\$2.5073	kW	279,169	699,954	18.85%
Unmetered Scattered Load	\$0.0052	kWh	1,192,405	6,257	0.17%
Street Lighting	\$1.5030	kW	4,770	7,170	0.19%
Standby Power		kW			
<b>TOTAL</b>				<b>3,713,133</b>	<b>100.00%</b>
<b>Customer Class Name</b>	<b>2018 PROPOSED LOW VOLTAGE CHARGES &amp; RATES</b>				
	<b>% Allocation</b>	<b>Charges</b>	<b>Volume <sup>2</sup></b>	<b>Rate</b>	<b>per</b>
Residential	27.35%	335,544	186,210,871	<b>\$0.0018</b>	kWh
General Service < 50 kW	11.11%	136,262	82,620,794	<b>\$0.0016</b>	kWh
General Service 50 to 4999 kW	42.33%	519,300	755,333	<b>\$0.6875</b>	kW
Large Use	18.85%	231,262	279,169	<b>\$0.8284</b>	kW
Unmetered Scattered Load	0.17%	2,067	1,147,330	<b>\$0.0018</b>	kWh
Street Lighting	0.19%	2,369	4,770	<b>\$0.4966</b>	kW
Standby Power					kW
<b>TOTAL</b>		<b>1,226,804</b>			
<sup>1</sup> kWh's uplifted for line losses - approved volumes per Custom IR (EB-2015-0083)					
<sup>2</sup> kWh's not uplifted for line losses - approved volumes per Custom IR (EB-2015-0083)					

The proposed 2018 Tariff of Rates and Charges in Appendix C reflects the above proposed 2018 LV rates.



## **5. Review and Disposition of Group 1 Deferral and Variance Account Balances**

In this Application Kingston Hydro is proposing to dispose of Group 1 Deferral and Variance (DVA) account balances. Kingston's Group 1 Deferral and Variance balances were last disposed of in Kingston's 2017 Custom IR Year 2 update rate proceeding (EB-2016-0087). DVA rate riders currently in effect all have sunset dates of December 31, 2017.

Per the filing requirements, this Application must include a certification that the distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balance being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements. A Certification of Evidence by the Chief Financial Officer (CFO) per the analysis in the attached DVA and Global Analysis work forms is included in the cover letter of this Application.

Kingston Hydro has used the OEB's 2018 DVA Work form to assist in calculating the class-specific DVA rate riders. Kingston Hydro has used its most recently reported 2016 RRR 2.1.5 metered volumes as shown in Table 3 for kWh/kW billing determinants. The metered volumes for Non-RPP customers by rate class also are from the reported 2016 RRR 2.1.5. Class customer numbers and distribution revenue are per the OEB approved Custom IR settlement agreement.

The OEB's Global Adjustment Analysis work form has been completed and is provided in Appendix G in PDF format, as well as included along with the 2018 DVA Work form in Live Excel format.

In this application Kingston is proposing one year rate riders for disposition of the Group 1 deferral and variance account balances. The balances Kingston is proposing for disposition are detailed in Appendix E 2018 DVA Work form. Four separate rate riders are proposed as follows:

1. Rate Rider for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.)
2. Rate Rider for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP
3. Rate Rider for RSVA - Power - Global Adjustment Balance of Account 1589 NON-WMP
4. Rate Rider for 1580 sub-account CBR Class B

### **Wholesale Market Participant (WMP) and Class A Customers**

Kingston notes that it has one Wholesale Market Participant ("WMP") customer within the General Service 50 to 4,999 kW rate class and that Kingston's 3 Large Use customers are currently Class A for global adjustment calculation methodology. These 3 customers were Class A throughout the period the Account 1589 GA balance accumulated.

Kingston did not have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016).

The OEB's 2018 DVA work form has been designed to establish separate rate riders to appropriately recover the balances in the RSVAs from Wholesale Market Participants who must not be allocated the RSVA account balances related to charges for which the WMPs settle directly with the IESO (e.g. wholesale energy, wholesale market services). Kingston has taken this in to consideration in the establishment of rate riders; Kingston's WMP has not been allocated a share portion of 1580, 1588, and 1589 RSVA account balances.

And in accordance with the Filing Requirements, since Kingston serves Class A customers per O.Reg 429/04, Kingston addresses in this Application the Class A allocation for recovery of global adjustment it considers appropriate based on settlement process with the IESO. The global adjustment account captures the difference between the amounts billed (or estimated to be billed) to non-RPP customers by the distributor and the actual amount paid by the distributor to the IESO.

Kingston's entire Large Use rate class is Class A. Kingston Hydro's settlement process with the IESO offsets to zero the Class A contribution to the 1589 Global Adjustment balance. Hence based on the settlement process with the IESO for Kingston Hydro Class A customers, it would be appropriate to not allocate for the recovery of the global adjustment variance balance for the Class A customers. Therefore Kingston Hydro is proposing not to charge a Rate Rider for the Disposition of Global Adjustment Account for its Class A customers.

Kingston Hydro serves an embedded WMP within its General Service 50 to 4,999 rate class. The WMP settles directly with the IESO the Global Adjustment charge. Therefore, Kingston Hydro's proposed Rate Rider for the Disposition of Global Adjustment Account excludes the WMP customer.

The rate rider calculations for the four rate-riders are provided in the following Tables 6 – 9:

**Table 6:**

Please indicate the Rate Rider Recovery Period (in years) 1

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

1550, 1551, 1584, 1586, 1595

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	181,817,508	-\$ 25,507	- 0.0001
GENERAL SERVICE LESS THAN 50 KW	kWh	88,264,843	\$ 240,951	0.0027
GENERAL SERVICE 50 TO 4,999 KW	kW	755,372	\$ 207,683	0.2749
LARGE USE	kW	319,825	\$ 598,607	1.8717
UNMETERED SCATTERED LOAD	kWh	1,196,380	\$ 459	0.0004
STANDBY POWER	kW	-	\$ -	-
STREET LIGHTING	kW	5,184	-\$ 130,369	- 25.1484
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ 891,825</b>	

**Table 7:**

**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	181,817,508	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	88,264,843	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	747,249	\$ 789,675	1.0568	\$/kW
LARGE USE	kW	319,825	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	1,196,380	\$ -	-	\$/kWh
STANDBY POWER	kW	-	\$ -	-	\$/kW
STREET LIGHTING	kW	5,184	\$ -	-	\$/kW
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 789,675</b>		

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.

**Table 8:**  
**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	5,926,011	\$ 128,731	0.0217	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	15,349,970	\$ 333,447	0.0217	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kWh	230,454,695	\$ 5,006,160	0.0217	\$/kWh
LARGE USE	kWh	-	\$ -	-	\$/kWh
UNMETERED SCATTERED LOAD	kWh	1,196,380	\$ 25,989	0.0217	\$/kWh
STANDBY POWER	kWh	-	\$ -	-	\$/kWh
STREET LIGHTING	kWh	1,855,541	\$ 40,308	0.0217	\$/kWh
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 5,534,634</b>		

**Table 9:**

**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
RESIDENTIAL	kWh	181,817,508	-\$ 1,865	- 0.0000
GENERAL SERVICE LESS THAN 50 KW	kWh	88,264,843	-\$ 905	- 0.0000
GENERAL SERVICE 50 TO 4,999 KW	kW	747,249	-\$ 2,702	- 0.0036
LARGE USE	kW	-	\$ -	-
UNMETERED SCATTERED LOAD	kWh	1,196,380	-\$ 12	- 0.0000
STANDBY POWER		-	\$ -	-
STREET LIGHTING	kW	5,184	-\$ 19	- 0.0037
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>-\$ 5,504</b>	

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

## 6. Regulatory Charges

Kingston's current 2017 approved Tariff of Rates and Charges issued December 29, 2016, included a number of fees to be charged to customers to cover the costs associated with various programs and wholesale market services. At that time, these fees to be charged included; the Wholesale market service (WMS), the Capacity Based Recovery (CBR) charge for Class B customers, the Ontario Electricity Support Program (OESP) charge, and the Rural or Remote Electricity Rate Protection (RRRP) charge.

Wholesale market service (WMS) charges are designed for distributors to recover costs charged by the Independent Electricity System Operator (IESO) for the operation of the IESO-administered markets and the operation of the IESO-controlled grid, as well as the costs of the IESO's CBR initiative. Electricity distributors recover the WMS charges from customers through the WMS rate.

The WMS rate currently is \$0.0032 per kWh. For Class B customers, the CBR rate component charge of \$0.0004 per kWh is added to the WMS rate for a total of \$0.0036 per kWh. Distributors bill Class A customers their share of the actual CBR charge based on their contribution to peak demand. The current WMS rate of \$0.0032 per kWh that is applied to Class A customers by distributors does not include the CBR component of \$0.0004 per kWh.

The OESP program is a program to deliver on-bill rate assistance to low income electricity consumers. Until recently, all Ontario electricity customers contributed to the OESP through the OESP charge.

Remote Electricity Rate Protection (RRRP) charge is a source of revenue for identified rural and remote electricity distributors to allow them to reduce the amount of revenue they would otherwise have to charge some of their customers to distribute electricity.

Subsequently in 2017, as part of the Ontario government's Fair Hydro Plan, amended regulation (O. Reg. 314/15) resulted in rate changes during 2017 for all distributors through generic OEB orders for OESP rate, RRRP rate, and OESP credit amounts to be applied on customer bills as follows:

- OESP charge - effective May 1, 2017, upon review of the program and amounts recovered from ratepayers, and in keeping with O. Reg. 314/15, the OESP charge of \$0.0011 was rescinded (OEB Decision and Order EB-2017-0135) until further notice.
- RRRP charge - effective July 1, 2017, this charge was reduced from \$0.0021 per kWh to \$0.0003 per kWh (OEB Decision and Order EB-2017-0234). The cost of this program was shifted from ratepayers to provincial revenues.

- OESP credit amounts - effective May 1, 2017, the OESP on-bill rate assistance credit amounts to low income electricity customers, introduced in 2016, increased and program eligibility expanded by adding new categories of eligible households, (OEB Order for OESP Credits EB-2016-0376).

The current generic regulatory rate amounts have been included in Kingston's proposed 2018 Tariff of Rates and Charges in Appendix C.

## **7. Other Rate and Charges**

a) Specific Service Charges, Allowances, and Loss Factors

Kingston is applying for the continuation of 2017 approved Specific Service Charges, Allowances, and Loss Factors. Kingston's proposed 2018 Tariff of Rates and Charges in Appendix B reflects the continuation of Kingston's 2017 current approved Specific Service Charges, Allowances and Loss Factors.

b) microFIT generator Rate

Kingston is applying for the continuation of the 2017 approved microFIT generator rate. In EB-2009-0326, the OEB directed all distributors to establish a separate service classification for microFIT generators as of September 21, 2009. A province-wide uniform fixed monthly service charge applicable to microFIT generator accounts was set by the Board and subsequently updated September 20, 2012 (EB-2010-0219) to the current rate of \$5.40 for 2013 rate applications. The microFIT charge has not changed since then. As part of its annual review of the microFIT charge for 2017, the OEB evaluated costs and determined that the current rate would remain unchanged. In this Application Kingston's proposed 2018 Tariff of Rates and Charges reflects the current microFIT generation monthly service charge of \$5.40 as set by the OEB.

c) Rate Rider for Smart Metering Entity Charge

Kingston is applying for the continuation of the rate rider for Smart Metering Entity Charge, with a sunset date of October 31, 2018. Kingston's proposed 2018 Tariff of Rates and Charges in Appendix B includes the continuation of the \$0.79 per kWh rate rider for Smart Metering Entity Charge for the Residential and General Service less than 50kW rate classes.

## 8. Summary of Proposed Rates Changes and Bill Impacts

A copy of Kingston's 2017 Tariff of Rates and Charges is provided in Appendix B and Kingston's proposed 2018 Tariff of Rates and Charges is provided in Appendix C. The effective date of the proposed rates changes is January 1, 2018.

Detailed bill impacts for all rate classes reflecting sample customer profiles are provided in Appendix D, Customer Bill Impacts of this Application.

Table 9 shows the bill impacts of the rate adjustments relating to the delivery portion, and total bill proposed in this application for sample customer profiles in each rate class.

**Table 9: Total Bill Impact for Sample Customer Profiles**

Rate Class	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Loss Factor	Consumption (kWh)	Demand kW (if applicable)	Customers/ Lights	Total Bill Impact \$	Total Bill Impact %
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	750			\$ (0.66)	-0.64%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0393	2,000			\$ 4.50	1.69%
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	38,880	60		\$ 330.73	5.43%
LARGE USE SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0188	5,000,000	8,000		\$ 9,863.60	1.44%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0393	750		1	\$ 5.60	4.29%
STANDBY POWER SERVICE CLASSIFICATION								
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	150,000	375	5,000	\$ (6,611.50)	-20.56%

The total bill impact of the rate changes and rate riders proposed in this Year 3 update Custom IR application, for a Kingston Hydro Residential customer (on TOU RPP electricity commodity rates) with a monthly electricity consumption of 750 kWh, is \$(0.66) or -0.64% decrease per month.

The total bill impact of the rate adjustments and rate riders proposed in this Custom IR Year 3 update application, for a General Service Less Than 50 kW customer (on TOU RPP electricity commodity rates) with a monthly electricity consumption of 2,000 kWh, is \$4.50 or a 1.69% increase per month.

Appendices included with this Application:

- Appendix A – Cumulative Value of Impact of COP Updates
- Appendix B – 2017 Current approved Tariff of Rates and Charges
- Appendix C – 2018 Proposed Tariff of Rates and Charges
- Appendix D – Bill Impacts
- Appendix E – 2018 RTSR Work form
- Appendix F – Kingston 2018 DVA Work form
- Appendix G – Global Adjustment Analysis Work form

- **Respectfully Submitted** -



Appendix A:  
Cumulative Value of Impact of COP Updates

## Appendix A

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### Cumulative Value of COP Updates

Appendix A:  
Cumulative Value of Impact of COP Updates

Table 1: Cumulative Value of Impact of Cost of Power Updates

<b>2017 Service Revenue Requirement</b>	<b>12,533,272</b>	<b>Approved</b>
<b>2017 Service Revenue Requirement</b>	<b>12,539,281</b>	<b>With COP updates</b>
<b>2017 change</b>	<b>6,009</b>	<b>Update less approved</b>

<b>2018 Service Revenue Requirement</b>	<b>12,954,870</b>	<b>Approved</b>
<b>2018 Service Revenue Requirement</b>	<b>12,939,786</b>	<b>With COP updates</b>
<b>2018 change</b>	<b>(15,084)</b>	<b>Update less approved</b>

<b>Impact of change – cumulative value</b>	<b>(9,075)</b>	<b>&lt; \$65,000 debit threshold</b>
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Table 2: 2016 Approved Revenue Requirement (EB-2015-0083)

Reference: Custom IR Decision and Order -Schedule B Settlement Proposal -Appendix A  
Revised 2016-2020 Revenue Requirement Work Forms

	<b>2016 □ Projection</b>	<b>Non-recurring items (Total)</b>	<b>2016 □ Normalized</b>	<b>Comment</b>
OM&A Expenses <small>from sheet D1</small>	6,980,810		6,980,810	
3850-Amortization Expense <small>from sheet E2</small>	1,818,717		1,818,717	
Total Distribution Expenses	8,799,527		8,799,527	
Regulated Return On Capital <small>from sheet D3</small>	3,170,249		3,170,249	
PILs (with gross-up) <small>from sheet E4</small>	130,453		130,453	
<b>Service Revenue Requirement</b>	<b>12,100,230</b>		<b>12,100,230</b>	
Less: Revenue Offsets <small>from sheet C9</small>	576,998		576,998	
<b>Base Revenue Requirement</b>	<b>11,523,231</b>		<b>11,523,231</b>	

Table 3: 2017 Approved Revenue Requirement (EB-2015-0083)

Reference: Custom IR Decision and Order -Schedule B Settlement Proposal -Appendix A  
Revised 2016-2020 Revenue Requirement Work Forms

	<b>2017 □ Projection</b>	<b>Non-recurring items (Total)</b>	<b>2017 □ Normalized</b>	<b>Comment</b>
OM&A Expenses <small>from sheet D1</small>	7,109,257		7,109,257	
3850-Amortization Expense <small>from sheet E2</small>	1,960,453		1,960,453	
Total Distribution Expenses	9,069,710		9,069,710	
Regulated Return On Capital <small>from sheet D3</small>	3,300,663		3,300,663	
PILs (with gross-up) <small>from sheet E4</small>	162,898		162,898	
<b>Service Revenue Requirement</b>	<b>12,533,272</b>		<b>12,533,272</b>	
Less: Revenue Offsets <small>from sheet C9</small>	583,921		583,921	
<b>Base Revenue Requirement</b>	<b>11,949,350</b>		<b>11,949,350</b>	

	2017 <input type="checkbox"/> Projection	Non-recurring items (Total)	2017 <input type="checkbox"/> Normalized	Comment
OM&A Expenses <i>from sheet D1</i>	7,109,257		7,109,257	
3850-Amortization Expense <i>from sheet E2</i>	1,960,453		1,960,453	
Total Distribution Expenses	9,069,710		9,069,710	
Regulated Return On Capital <i>from sheet D3</i>	3,306,672		3,306,672	
PILs (with gross-up) <i>from sheet E4</i>	162,898		162,898	
<b>Service Revenue Requirement</b>	<b>12,539,281</b>		<b>12,539,281</b>	<b>with 2017 Yr2 Custom IR COP updates</b>
Less: Revenue Offsets <i>from sheet C9</i>	583,921		583,921	
<b>Base Revenue Requirement</b>	<b>11,955,359</b>		<b>11,955,359</b>	

[illegible]

Appendix A:  
Cumulative Value of Impact of COP Updates

Table 6: 2017 COP update details

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## 2017 Pass through charges forecast

Volumes from sheet C1, Account #s from sheet Y4

<u>Electricity (Commodity)</u>	Customer Class Name	Revenue USA #	Expense USA #	2017 rate (\$/kWh):		\$ 0.10951
				Volume		Amount
kWh	Residential	4006	4705	194,604,738		21,311,165
kWh	General Service < 50 kW	4010	4705	88,472,045		9,515,493
kWh	General Service 50 to 4999 kW	4035	4705	282,178,607		30,349,345
kWh	Large Use	4035	4705	150,969,554		16,237,329
kWh	Unmetered Scattered Load	4035	4705	1,217,507		130,947
kWh	Street Lighting	4035	4705	1,893,310		203,632
kWh	Standby Approved on an Interim Basis	4035	4705			
	<b>TOTAL</b>			<b>719,335,761</b>		<b>77,747,912</b>
<u>Transmission - Network</u>	Customer Class Name	Revenue USA #	Expense USA #	2017		
				Volume	Rate	Amount
kWh	Residential	4066	4714	194,604,738	\$ 0.0073	1,420,615
kWh	General Service < 50 kW	4066	4714	88,472,045	\$ 0.0065	575,068
kW	General Service 50 to 4999 kW	4066	4714	753,488	\$ 2.8710	2,163,264
kW	Large Use	4066	4714	280,146	\$ 3.4592	969,081
kWh	Unmetered Scattered Load	4066	4714	1,217,507	\$ 0.0073	8,888
kW	Street Lighting	4066	4714	4,761	\$ 2.0738	9,873
kW	Standby Approved on an Interim Basis	4066	4714		\$ -	
	<b>TOTAL</b>			<b>285,332,684</b>		<b>5,146,789</b>
<u>Transmission - Connection</u>	Customer Class Name	Revenue USA #	Expense USA #	2017		
				Volume	Rate	Amount
kWh	Residential	4068	4716	194,604,738	\$ 0.0059	1,148,168
kWh	General Service < 50 kW	4068	4716	88,472,045	\$ 0.0054	477,749
kW	General Service 50 to 4999 kW	4068	4716	753,488	\$ 2.3395	1,762,785
kW	Large Use	4068	4716	280,146	\$ 2.8189	789,704
kWh	Unmetered Scattered Load	4068	4716	1,217,507	\$ 0.0059	7,183
kW	Street Lighting	4068	4716	4,761	\$ 1.6898	8,045
kW	Standby Approved on an Interim Basis	4068	4716		\$ -	
	<b>TOTAL</b>			<b>285,332,684</b>		<b>4,193,634</b>

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## 2017 Pass through charges forecast

Volumes from sheet C1, Account #s from sheet Y4

Wholesale Market Service	Customer Class Name	Revenue USA #	Expense USA #	rate (\$/kWh):	
				Volume	Amount
kWh	Residential	4062	4708	194,604,738	\$ 0.0047 914,642
kWh	General Service < 50 kW	4062	4708	88,472,045	\$ 0.0047 415,819
kWh	General Service 50 to 4999 kW	4062	4708	282,178,607	\$ 0.0047 1,326,239
kWh	Large Use	4062	4708	150,969,554	\$ 0.0047 709,557
kWh	Unmetered Scattered Load	4062	4708	1,217,507	\$ 0.0047 5,722
kWh	Street Lighting	4062	4708	1,893,310	\$ 0.0047 8,899
kWh	Standby Approved on an Interim Basis	4062	4708		
	<b>TOTAL</b>			<b>719,335,761</b>	<b>3,380,878</b>
Rural Rate Protection	Customer Class Name	Revenue USA #	Expense USA #	rate (\$/kWh):	
				Volume	Amount
kWh	Residential	4062	4730	194,604,738	\$ 0.00130 252,986
kWh	General Service < 50 kW	4062	4730	88,472,045	\$ 0.00130 115,014
kWh	General Service 50 to 4999 kW	4062	4730	282,178,607	\$ 0.00130 366,832
kWh	Large Use	4062	4730	150,969,554	\$ 0.00130 196,260
kWh	Unmetered Scattered Load	4062	4730	1,217,507	\$ 0.00130 1,583
kWh	Street Lighting	4062	4730	1,893,310	\$ 0.00130 2,461
kWh	Standby Approved on an Interim Basis	4062	4730		
	<b>TOTAL</b>			<b>719,335,761</b>	<b>935,136</b>
Debt Retirement Charge	Customer Class Name	Revenue USA #	Expense USA #	rate (\$/kWh):	
				Volume	Amount
	<b>TOTAL</b>				\$ 0.00700
Low Voltage Charges	Customer Class Name	Revenue USA #	Expense USA #	2017	
				Volume	Rate
kWh	Residential	4075	4750	187,248,353	0.0018 337,047
kWh	General Service < 50 kW	4075	4750	85,127,653	0.0016 136,204
kW	General Service 50 to 4999 kW	4075	4750	753,488	0.6753 508,830
kW	Large Use	4075	4750	280,146	0.8137 227,955
kWh	Unmetered Scattered Load	4075	4750	1,171,483	0.0018 2,109
kW	Street Lighting	4075	4750	4,761	0.4878 2,322
kW	Standby Approved on an Interim Basis	4075	4750		
	<b>TOTAL</b>			<b>274,585,884</b>	<b>1,214,468</b>
Smart Meter Entity Charge	Customer Class Name	Revenue USA #	Expense USA #	2017 rate (\$/kWh):	
				Volume	Amount
Cust	Residential	4076	4751	24,311	0.788 19,157
Cust	General Service < 50 kW	4076	4751	2,901	0.788 2,286
Cust	General Service 50 to 4999 kW	4076	4751	343	
Cust	Large Use	4076	4751	3	
Cust	Unmetered Scattered Load	4076	4751	138	
Cust	Street Lighting	4076	4751	5,361	

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## 2017 Pass through charges forecast

Volumes from sheet C1, Account #s from sheet Y4

Cust	Standby Approved on an Interim Basis	4076	4751			
	<b>TOTAL</b>			<b>33,057</b>		<b>21,443</b>
<b>GRAND TOTAL</b>						<b>92,640,259</b>

Reference: Custom IR Decision and Order -Schedule B Settlement Proposal -Appendix A  
Revised 2016-2020 Revenue Requirement Work Forms

	2018 □ Projection	Non-recurring items (Total)	2018 □ Normalized	Comment
OM&A Expenses <span style="float:right">from sheet D1</span>	7,240,068		7,240,068	
3850-Amortization Expense <span style="float:right">from sheet E2</span>	2,094,593		2,094,593	
Total Distribution Expenses	9,334,661		9,334,661	
Regulated Return On Capital <span style="float:right">from sheet D3</span>	3,393,198		3,393,198	
PILs (with gross-up) <span style="float:right">from sheet E4</span>	227,011		227,011	
<b>Service Revenue Requirement</b>	<b>12,954,870</b>		<b>12,954,870</b>	
Less: Revenue Offsets <span style="float:right">from sheet C9</span>	580,278		580,278	
<b>Base Revenue Requirement</b>	<b>12,374,592</b>		<b>12,374,592</b>	

		2018 □ Projection	Non-recurring items (Total)	2018 □ Normalized	Comment
OM&A Expenses	from sheet D1	7,240,068		7,240,068	
3850-Amortization Expense	from sheet E2	2,094,593		2,094,593	
Total Distribution Expenses		9,334,661		9,334,661	
Regulated Return On Capital	from sheet D3	3,378,115		3,378,115	
PILs (with gross-up)	from sheet E4	227,011		227,011	
<b>Service Revenue Requirement</b>		<b>12,939,786</b>		<b>12,939,786</b>	<b>with 2018 Yr3 Custom IR COP updates</b>
Less: Revenue Offsets	from sheet C9	580,278		580,278	
<b>Base Revenue Requirement</b>		<b>12,359,508</b>		<b>12,359,508</b>	

[illegible]



Appendix A:  
Cumulative Value of Impact of COP Updates

Table 10: 2018 COP update details

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## 2018 Pass through charges forecast

Volumes from sheet C1, Account #s from sheet Y4

<u>Electricity (Commodity)</u>	Customer Class Name	Revenue USA #	Expense USA #	2018 rate (\$/kWh):		\$ 0.09867
				Volume		Amount
kWh	Residential	4006	4705	193,526,497		19,094,545
kWh	General Service < 50 kW	4010	4705	85,866,699		9,235,279
kWh	General Service 50 to 4999 kW	4035	4705	282,869,583		30,423,662
kWh	Large Use	4035	4705	146,049,457		15,708,155
kWh	Unmetered Scattered Load	4035	4705	1,192,405		128,248
kWh	Street Lighting	4035	4705	1,897,032		204,033
kWh	Standby	4035	4705			
	<b>TOTAL</b>			<b>711,401,673</b>		<b>74,793,920</b>
<u>Transmission - Network</u>	Customer Class Name	Revenue USA #	Expense USA #	2018	2018	
				Volume	Rate	Amount
kWh	Residential	4066	4714	193,526,497	\$ 0.0063	1,228,248
kWh	General Service < 50 kW	4066	4714	85,866,699	\$ 0.0057	485,245
kW	General Service 50 to 4999 kW	4066	4714	755,333	\$ 2.4961	1,885,360
kW	Large Use	4066	4714	279,169	\$ 3.0075	839,588
kWh	Unmetered Scattered Load	4066	4714	1,192,405	\$ 0.0063	7,568
kW	Street Lighting	4066	4714	4,770	\$ 1.8030	8,601
kW	Standby	4066	4714		\$ -	
	<b>TOTAL</b>			<b>281,624,873</b>		<b>4,454,609</b>
<u>Transmission - Connection</u>	Customer Class Name	Revenue USA #	Expense USA #	2018		
				Volume	Rate	Amount
kWh	Residential	4068	4716	193,526,497	\$ 0.0052	1,015,581
kWh	General Service < 50 kW	4068	4716	85,866,699	\$ 0.0048	412,421
kW	General Service 50 to 4999 kW	4068	4716	755,333	\$ 2.0809	1,571,750
kW	Large Use	4068	4716	279,169	\$ 2.5073	699,954
kWh	Unmetered Scattered Load	4068	4716	1,192,405	\$ 0.0052	6,257
kW	Street Lighting	4068	4716	4,770	\$ 1.5030	7,170
kW	Standby	4068	4716		\$ -	
	<b>TOTAL</b>			<b>281,624,873</b>		<b>3,713,133</b>

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## 2018 Pass through charges forecast

Volumes from sheet C1, Account #s from sheet Y4

<b>Wholesale Market Service</b>		<b>Revenue</b>	<b>Expense</b>	<b>rate (\$/kWh):</b>	
	<b>Customer Class Name</b>	<b>USA #</b>	<b>USA #</b>	<b>Volume</b>	<b>Amount</b>
kWh	Residential	4062	4708	193,526,497	\$ 0.0036 696,695
kWh	General Service < 50 kW	4062	4708	85,866,699	\$ 0.0036 309,120
kWh	General Service 50 to 4999 kW	4062	4708	282,869,583	\$ 0.0036 1,018,330
kWh	Large Use	4062	4708	150,443,179	\$ 0.0036 541,595
kWh	Unmetered Scattered Load	4062	4708	1,192,405	\$ 0.0036 4,293
kWh	Street Lighting	4062	4708	1,897,032	\$ 0.0036 6,829
kWh	Standby	4062	4708		
	<b>TOTAL</b>			<b>715,795,395</b>	<b>2,576,863</b>
<b>Rural Rate Protection</b>		<b>Revenue</b>	<b>Expense</b>	<b>rate (\$/kWh):</b>	
	<b>Customer Class Name</b>	<b>USA #</b>	<b>USA #</b>	<b>Volume</b>	<b>Amount</b>
kWh	Residential	4062	4730	193,526,497	\$ 0.00030 58,058
kWh	General Service < 50 kW	4062	4730	85,866,699	\$ 0.00030 25,760
kWh	General Service 50 to 4999 kW	4062	4730	282,869,583	\$ 0.00030 84,861
kWh	Large Use	4062	4730	150,443,179	\$ 0.00030 45,133
kWh	Unmetered Scattered Load	4062	4730	1,192,405	\$ 0.00030 358
kWh	Street Lighting	4062	4730	1,897,032	\$ 0.00030 569
kWh	Standby	4062	4730		
	<b>TOTAL</b>			<b>715,795,395</b>	<b>214,739</b>
<b>Debt Retirement Charge</b>		<b>Revenue</b>	<b>Expense</b>	<b>rate (\$/kWh):</b>	
	<b>Customer Class Name</b>	<b>USA #</b>	<b>USA #</b>	<b>Volume</b>	<b>Amount</b>
	<b>TOTAL</b>				\$ 0.00700
<b>Low Voltage Charges</b>		<b>Revenue</b>	<b>Expense</b>	<b>2018</b>	
	<b>Customer Class Name</b>	<b>USA #</b>	<b>USA #</b>	<b>Volume</b>	<b>Rate</b>
kWh	Residential	4075	4750	186,210,871	0.0018 335,180
kWh	General Service < 50 kW	4075	4750	82,620,794	0.0016 132,193
kW	General Service 50 to 4999 kW	4075	4750	755,333	0.6753 510,076
kW	Large Use	4075	4750	279,169	0.8137 227,160
kWh	Unmetered Scattered Load	4075	4750	1,147,330	0.0018 2,065
kW	Street Lighting	4075	4750	4,770	0.4878 2,327
kW	Standby	4075	4750		
	<b>TOTAL</b>			<b>271,018,268</b>	<b>1,209,001</b>
<b>Smart Meter Entity Charge</b>		<b>Revenue</b>	<b>Expense</b>	<b>2018</b>	
	<b>Customer Class Name</b>	<b>USA #</b>	<b>USA #</b>	<b>Volume</b>	<b>Rate</b>
Cust	Residential	4076	4751	24,466	0.788 19,279
Cust	General Service < 50 kW	4076	4751	2,853	0.788 2,248
Cust	General Service 50 to 4999 kW	4076	4751	350	
Cust	Large Use	4076	4751	3	
Cust	Unmetered Scattered Load	4076	4751	135	
Cust	Street Lighting	4076	4751	5,373	

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## 2018 Pass through charges forecast

Volumes from sheet C1, Account #s from sheet Y4

	Cust	Standby	4076	4751		
		<b>TOTAL</b>			<b>33,180</b>	<b>21,527</b>
<b>GRAND TOTAL</b>						<b>86,983,793</b>

## Appendix B

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### 2017 Current Tariff of Rates and Charges

**Schedule A**

**To Decision and Rate Order**

**Tariff of Rates and Charges**

**OEB File No: EB-2016-0087**

**DATED: December 29, 2016**

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.54
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2016-0087

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

### APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives; “household

income” means the combined annual after-tax income of all members of a household aged 16 or over;

### MONTHLY RATES AND CHARGES

#### Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit

\$ (30.00)

#### Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;

but does not include account-holders in Class F.

OESP Credit

\$ (34.00)

#### Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit

\$ (38.00)

#### Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons;
- but does not include account-holders in Class H.

OESP Credit

\$ (42.00)



# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

### Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (45.00)

### Class F

- (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
- (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

- i. the dwelling to which the account relates is heated primarily by electricity;
- ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
- iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (50.00)

### Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (55.00)

### Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (60.00)

### Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (75.00)

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.59
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0151
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017	\$/kWh	(0.0051)
Applicable Only for Non-WMP		
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017	\$/kWh	0.0139
Applicable Only for Non-RPP Customers		
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017	\$/kWh	0.0003
Applicable Only for Class B Non-WMP		
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	107.49
Distribution Volumetric Rate	\$/kW	3.1010
Low Voltage Service Rate	\$/kW	0.6753
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.0369
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017		
Applicable Only for Non-WMP	\$/kW	(1.8545)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017		
Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017		
Applicable Only for Class B Non-WMP	\$/kW	0.1020
Retail Transmission Rate - Network Service Rate	\$/kW	2.8710
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3395

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2016-0087

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2160
Low Voltage Service Rate	\$/kW	0.8137
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.4963
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kW	(2.6933)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4592
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8189

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	5.95
Distribution Volumetric Rate	\$/kWh	0.0118
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017	\$/kWh	(0.0051)
Applicable Only for Non-WMP		
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017	\$/kWh	0.0139
Applicable Only for Non-RPP Customers		
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017	\$/kWh	0.0003
Applicable Only for Class B Non-WMP		
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES

Standby Charges are based on applicable monthly General Service < 50kW, General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to participate in provincial conservation initiatives such as the IESO's Demand Response or Industrial Conservation Initiatives, or reduce kWh consumption to contribute towards Kingston Hydro's 2020 Conservation Targets, but are not able to operate their generators "24-7-365".



# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors**

EB-2016-0087

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.05
Distribution Volumetric Rate	\$/kW	11.8910
Low Voltage Service Rate	\$/kW	0.4878
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.0375
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017		
Applicable Only for Non-WMP	\$/kW	(1.9483)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017		
Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017		
Applicable Only for Class B Non-WMP	\$/kW	0.1072
Retail Transmission Rate - Network Service Rate	\$/kW	2.0738
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6898

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2016-0087

#### microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
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EB-2016-0087

## ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Request for other billing information	\$	15.00
Account History	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

### Other

Specific Charge for Access to the Power Poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

**This schedule supersedes and replaces all previously  
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EB-2016-0087

### RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

### LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086

## Appendix C

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### 2018 Proposed Tariff of Rates and Charges

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
**This schedule supersedes and replaces all previously**  
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EB-2017-0055

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0042
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
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EB-2017-0055

**ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS**

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

**APPLICATION**

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

"Aboriginal person" includes a person who is a First Nations person, a Métis person or an Inuit person; "account-holder" means a consumer who has an account with a distributor that falls within a residential-rate

classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

"electricity-intensive medical device" means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

"household" means the account-holder and any other people living at the account-holder's service address for at least six months in a year, including people other than the account-holder's spouse, children or other relatives; "household income" means the combined annual after-tax income of all members of a household aged 16 or over;

**MONTHLY RATES AND CHARGES**

**Class A**

Class A is composed of the following account-holders, other than account-holders who also meet the requirements of Class E:

- i. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of three persons.
- ii. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of five persons.
- iii. If the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in any size household where the household income exceeds the maximum amount specified for that household size in any other part of this Schedule.

OESP Credit

\$ (35.00)

**Class B**

Class B is composed of the following account-holders, other than account-holders who also meet the requirements of Class G:

- i. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of two persons.
- ii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of four persons.
- iii. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of six persons.
- iv. If the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in a household of one person where the household income is between \$28,001 and \$39,000.

OESP Credit

\$ (40.00)

**Class C**

Class C is composed of the following account-holders, other than account-holders who also meet the requirements of Class I:

- i. Account-holders with a household income of \$28,000 or less living in a household of one or two persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of three persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of five persons.
- iv. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of seven or more persons.

OESP Credit

\$ (45.00)

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2018**  
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EB-2017-0055

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

#### Class D

Class D is composed of the following account-holders, other than account-holders who also meet the requirements of Class J:

- i. Account-holders with a household income of \$28,000 or less living in a household of three persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of four persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of six persons.

OESP Credit

\$ (51.00)

#### Class E

Class E is composed of account-holders with a household income and household size described under Class A who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (52.00)

#### Class F

Class F is composed of the following account-holders, other than account-holders who also meet the requirements of Class K:

- i. Account-holders with a household income of \$28,000 or less living in a household of four persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of five persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of seven or more persons.

OESP Credit

\$ (57.00)

#### Class G

Class G is composed of account-holders with a household income and household size described under Class B who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (60.00)

#### Class H

Class H is composed of the following account-holders, other than account-holders who also meet the requirements of Class L:

- i. Account-holders with a household income of \$28,000 or less living in a household of five persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of six persons.

OESP Credit

\$ (63.00)

#### Class I

Class I is composed of account-holders with a household income and household size described under Class C who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (68.00)

#### Class J

Class J is composed of,

- i. account-holders with a household income of \$28,000 or less living in a household of six or more persons, other than account-holders who also meet the requirements of Class M,
- ii. account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of seven or more persons, other than account-holders who also meet the requirements of Class M, and
- iii. account-holders with a household income and household size described under Class D who also meet any of the following requirements:

- A. The dwelling to which the account relates is heated primarily by electricity.
- B. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- C. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (75.00)

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0055

**ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS**

**Class K**

Class K is composed of account-holders with a household income and household size described under Class F who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (83.00)

**Class L**

Class L is composed of account-holders with a household income and household size described under Class H who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (90.00)

**Class M**

Class M is composed of account-holders with a household income and household size described under subparagraph i or ii of the description of Class J who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (113.00)



**Kingston Hydro Corporation**  
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EB-2017-0055

**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	14.94
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0027
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2018**  
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EB-2017-0055

**GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	109.29
Distribution Volumetric Rate	\$/kW	3.2130
Low Voltage Service Rate	\$/kW	0.6875
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	0.2749
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account Non-WMP (2018) - effective until December 31, 2018	\$/kW	1.0568
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2018) - effective until December 31, 2018 - Applicable Only for Class B Non-WMP	\$/kW	(0.0036)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4961
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0809

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0055

## **LARGE USE SERVICE CLASSIFICATION**

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2750
Low Voltage Service Rate	\$/kW	0.8284
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	1.8717
Retail Transmission Rate - Network Service Rate	\$/kW	3.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5073

### **MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Kingston Hydro Corporation**  
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EB-2017-0055

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per customer)	\$	6.10
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Kingston Hydro Corporation**  
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## **STANDBY POWER SERVICE CLASSIFICATION**

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### **MONTHLY RATES AND CHARGES**

Standby Charges are based on applicable monthly General Service 200kW, General Service 200kW to 4,000 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to

# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2018**  
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### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.24
Distribution Volumetric Rate	\$/kW	14.0417
Low Voltage Service Rate	\$/kW	0.4966
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	(25.1484)
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2018) - effective until December 31, 2018 - Applicable Only for Class B Non-WMP	\$/kW	(0.0037)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8030
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5030

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0055

**microFIT SERVICE CLASSIFICATION**

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	5.40
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# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Request for other billing information	\$	15.00
Account History	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

#### Other

Specific Charge for Access to the Power Poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00



**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0055

**RETAIL SERVICE CHARGES (if applicable)**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

**Kingston Hydro Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2017-0055

**LOSS FACTORS**

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086

## Appendix D

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### Bill Impacts



# Tariff Schedule and Bill Impacts Model (2018 Cost of Service Filers)

## Quick Link

Ontario Energy Board's 2018 Electricity  
Distribution Rates Webpage

Version 2.00

Utility Name Kingston Hydro Corporation

Assigned EB Number EB-2017-0055

Name of Contact and Title Sherry Gibson, Sr Advisor Rates & Regulatory Affairs

Phone Number 613-546-1181 ext 2383

Email Address sgibson@kingstonhydro.com


We are applying for rates effective 01-1-2018

Rate-Setting Method Cost of Service

Please indicate in which Rate Year the  
Group 1 accounts were last cleared<sup>1</sup> 2016

Please indicate the last Cost of Service  
Re-Basing Year 2016

## Notes

 Pale green cells represent input cells.



# Tariff Schedule and Bill Impacts

## Kingston Hydro Corporation

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2016-0087

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.54
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017	\$/kWh	0.0027
Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017	\$/kWh	0.0139
Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

## MONTHLY RATES AND CHARGES - Regulatory Component

Issued Month day, Year



# Tariff Schedule and Bill Impacts

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

### APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate

classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives; “household income” means the combined annual after-tax income of all members of a household aged 16 or over;

### MONTHLY RATES AND CHARGES

#### Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit

\$ (30.00)

#### Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
  - (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;
- but does not include account-holders in Class F.

OESP Credit

\$ (34.00)

#### Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit

\$ (38.00)



# Tariff Schedule and Bill Impacts

## Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
  - (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons;
- but does not include account-holders in Class H.

OESP Credit

\$ (42.00)

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

### Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (45.00)

### Class F

- (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
- (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

- i. the dwelling to which the account relates is heated primarily by electricity;
- ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
- iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (50.00)

### Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (55.00)

### Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (60.00)

### Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (75.00)

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION



# Tariff Schedule and Bill Impacts

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.59
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0151
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.





# Tariff Schedule and Bill Impacts

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	107.49
Distribution Volumetric Rate	\$/kW	3.1010
Low Voltage Service Rate	\$/kW	0.6753
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.0369
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kW	(1.8545)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kW	0.1020
Retail Transmission Rate - Network Service Rate	\$/kW	2.8710
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3395

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION



# Tariff Schedule and Bill Impacts

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2160
Low Voltage Service Rate	\$/kW	0.8137
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.4963
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kW	(2.6933)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4592
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8189

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.



# Tariff Schedule and Bill Impacts

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	5.95
Distribution Volumetric Rate	\$/kWh	0.0118
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.



# Tariff Schedule and Bill Impacts

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES

kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.



# Tariff Schedule and Bill Impacts

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.05
Distribution Volumetric Rate	\$/kW	11.8910
Low Voltage Service Rate	\$/kW	0.4878
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.0375
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kW	(1.9483)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kW	0.1072
Retail Transmission Rate - Network Service Rate	\$/kW	2.0738
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6898

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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## ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)





# Tariff Schedule and Bill Impacts

## SPECIFIC SERVICE CHARGES

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Request for other billing information	\$	15.00
Account History	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

### Other

Specific Charge for Access to the Power Poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.



# Tariff Schedule and Bill Impacts

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086



Ontario Energy Board

## Tariff Schedule and Bill Impacts Model (2018 Cost of Service Filers)

*Update the following rates if an OEB Decision has been issued at the time of completing this application*

Regulatory Charges	Proposed	
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Ontario Electricity Support Program (OESP)	\$/kWh	0.0000

### Time-of-Use RPP Prices

As of	July 1, 2017	
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0950
On-Peak	\$/kWh	0.1320

### Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	\$/kWh	0.0070
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If your utility's DRC differs from the value in Cell D29, please update this value.



# Kingston Hydro Corporation

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2018**

**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2017-0055**

### RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0042
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

## ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

### APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate

classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives; “household income”

means the combined annual after-tax income of all members of a household aged 16 or over;

### MONTHLY RATES AND CHARGES

#### Class A

Class A is composed of the following account-holders, other than account-holders who also meet the requirements of Class E:

- i. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of three persons.
- ii. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of five persons.
- iii. If the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in any size household where the household income exceeds the maximum amount specified for that household size in any other part of this Schedule.

OESP Credit

\$

(35.00)

#### Class B

Class B is composed of the following account-holders, other than account-holders who also meet the requirements of Class G:

- i. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of two persons.
- ii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of four persons.
- iii. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of six persons.
- iv. If the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in a household of one person where the household income is between \$28,001 and \$39,000.

OESP Credit

\$

(40.00)

**Class C**

Class C is composed of the following account-holders, other than account-holders who also meet the requirements of Class I:

- i. Account-holders with a household income of \$28,000 or less living in a household of one or two persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of three persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of five persons.
- iv. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of seven or more persons.

OESP Credit

\$ (45.00)

**Class D**

Class D is composed of the following account-holders, other than account-holders who also meet the requirements of Class J:

- i. Account-holders with a household income of \$28,000 or less living in a household of three persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of four persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of six persons.

OESP Credit

\$ (51.00)

## **ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS**

**Class E**

Class E is composed of account-holders with a household income and household size described under Class A who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (52.00)

**Class F**

Class F is composed of the following account-holders, other than account-holders who also meet the requirements of Class K:

- i. Account-holders with a household income of \$28,000 or less living in a household of four persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of five persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of seven or more persons.

OESP Credit

\$ (57.00)

**Class G**

Class G is composed of account-holders with a household income and household size described under Class B who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (60.00)

**Class H**

Class H is composed of the following account-holders, other than account-holders who also meet the requirements of Class L:

- i. Account-holders with a household income of \$28,000 or less living in a household of five persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of six persons.

OESP Credit

\$ (63.00)

**Class I**

Class I is composed of account-holders with a household income and household size described under Class C who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (68.00)

**Class J**

Class J is composed of,

- i. account-holders with a household income of \$28,000 or less living in a household of six or more persons, other than account-holders who also meet the requirements of Class M,
- ii. account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of seven or more persons, other than account-holders who also meet the requirements of Class M, and
- iii. account-holders with a household income and household size described under Class D who also meet any of the following requirements:
  - A. The dwelling to which the account relates is heated primarily by electricity.
  - B. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
  - C. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (75.00)

**Class K**

Class K is composed of account-holders with a household income and household size described under Class F who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (83.00)

**Class L**

Class L is composed of account-holders with a household income and household size described under Class H who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (90.00)

**Class M**

Class M is composed of account-holders with a household income and household size described under subparagraph i or ii of the description of Class J who also meet any of the following requirements:

- i. The dwelling to which the account relates is heated primarily by electricity.
- ii. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- iii. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (113.00)

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.94
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0027
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

### GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	109.29
Distribution Volumetric Rate	\$/kW	3.2130
Low Voltage Service Rate	\$/kW	0.6875
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	0.2749
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account Non-WMP (2018) - effective until December 31, 2018	\$/kW	1.0568
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2018) - effective until December 31, 2018 - Applicable Only for Class B Non-WMP	\$/kW	(0.0036)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4961
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0809

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.



The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2750
Low Voltage Service Rate	\$/kW	0.8284
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	1.8717
Retail Transmission Rate - Network Service Rate	\$/kW	3.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5073

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	6.10
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.0018

Rate Rider for Disposition of Group 1 General Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### MONTHLY RATES AND CHARGES



kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.24
Distribution Volumetric Rate	\$/kW	14.0417
Low Voltage Service Rate	\$/kW	0.4966
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	(25.1484)
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0217
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2018) - effective until December 31, 2018 - Applicable Only for Class B Non-WMP	\$/kW	(0.0037)

Retail Transmission Rate - Network Service Rate	\$/kW	1.8030
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5030

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

### microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

#### Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Request for other billing information	\$	15.00

Account History	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

### Other

Specific Charge for Access to the Power Poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)

### Service Transaction Requests (STR)

Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50

Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party

Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086



# Tariff Schedule and Bill Impacts Model

## (2018 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **The OEB has established that, when assessing the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, a utility shall evaluate the total bill impact for a low volume residential customer consuming at the distributor's 10th consumption percentile, to a minimum of 50 kWh per month. Refer to page 62 of Chapter 2 Filing Requirements For Electricity Distribution Rate Applications issued July 14, 2016.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

### Note:

- For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2016 of \$0.113/kWh (IESO's Monthly Market Report for May 2016, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact chart for the specific class.
- Due to the change to energy consumption used in the calculation of GA rate riders for the 2017 rate year, the separate "GA Rate Riders" line is only applicable to the "Proposed" section of the bill impact tables.
- Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

**Table 1**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	750		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	2,000		N/A	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	38,880	60	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0188	1.0188	5,000,000	8,000	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0393	1.0393	750		N/A	1
STANDBY POWER SERVICE CLASSIFICATION								
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	150,000	375	DEMAND	5,000
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	250		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	500		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	1,000		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	1,500		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	2,000		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0393	1.0393	204		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0393	1.0393	750		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	1,000		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	5,000		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0393	1.0393	10,000		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0393	1.0393	15,000		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0393	1.0393	2,000		N/A	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	45,360	70	DEMAND	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	69,925	178	DEMAND	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	15,081	306	DEMAND	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	324,000	500	DEMAND	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	269,010	700	DEMAND	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0393	1.0393	648,000	1,000	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0188	1.0188	3,450,000	5,500	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0393	1.0393	150		N/A	
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
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Add additional scenarios if required								

**Table 2**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total			Total
		A	B	C	A + B + C

			\$	%	\$	%	\$	%	\$	%
1	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.34	1.4%	\$ 2.07	7.5%	\$ 0.74	2.0%	\$ (0.70)	-0.6%
2	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 1.15	2.6%	\$ 11.15	22.0%	\$ 8.24	10.9%	\$ 4.72	1.7%
3	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 8.52	2.9%	\$ 441.47	53.5%	\$ 403.46	35.5%	\$ 373.72	5.4%
4	LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 472.00	3.2%	\$ 25,139.20	212.6%	\$ 19,032.80	30.7%	\$ 11,145.87	1.4%
5	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.37	2.5%	\$ (7.95)	-28.4%	\$ (9.28)	-24.2%	\$ (12.07)	-8.2%
6	STANDBY POWER SERVICE CLASSIFICATION -									
7	STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1,756.51	18.1%	\$ (9,414.29)	-80.9%	\$ (9,585.89)	-73.5%	\$ (11,219.61)	-30.9%
8	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.34	11.4%	\$ 2.92	13.2%	\$ 2.47	9.7%	\$ 2.00	4.0%
9	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.34	5.9%	\$ 2.49	10.1%	\$ 1.61	5.1%	\$ 0.49	0.6%
10	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (0.66)	-2.5%	\$ 1.64	5.4%	\$ (0.13)	-0.3%	\$ (2.53)	-1.8%
11	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (2.66)	-8.6%	\$ 0.79	2.2%	\$ (1.86)	-3.3%	\$ (5.55)	-2.8%
12	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (4.66)	-13.3%	\$ (0.06)	-0.1%	\$ (3.59)	-5.3%	\$ (8.57)	-3.3%
13	RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.52	12.5%	\$ 0.16	0.6%	\$ (0.20)	-0.7%	\$ (0.70)	-1.3%
14	RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.34	1.4%	\$ (8.36)	-21.6%	\$ (9.69)	-19.8%	\$ (11.97)	-8.4%
15	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 0.75	2.5%	\$ 5.75	17.4%	\$ 4.29	9.5%	\$ 2.11	1.4%
16	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.35	2.6%	\$ 27.35	26.4%	\$ 20.07	12.1%	\$ 9.07	1.3%
17	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 4.35	2.6%	\$ 54.35	28.4%	\$ 39.80	12.6%	\$ 17.78	1.3%
18	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 6.35	2.6%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
19	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
20	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
21	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
22	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
23	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
24	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
25	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
26	LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
27	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	750	\$ 6.15	\$ 0.0042	750	\$ 3.15	\$ (3.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 24.69			\$ 25.03	\$ 0.34	1.38%
Line Losses on Cost of Power	\$ 0.0822	29	\$ 2.42	\$ 0.0822	29	\$ 2.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	750	\$ (1.80)	\$ 0.0001	750	\$ (0.08)	\$ 1.73	-95.83%
GA Rate Riders	\$ 0	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 27.45			\$ 29.51	\$ 2.07	7.52%
RTSR - Network	\$ 0.0073	779	\$ 5.69	\$ 0.0063	779	\$ 4.91	\$ (0.78)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	779	\$ 4.60	\$ 0.0052	779	\$ 4.05	\$ (0.55)	-11.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 37.74			\$ 38.48	\$ 0.74	1.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	779	\$ 1.64	\$ 0.0003	779	\$ 0.23	\$ (1.40)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 9 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%

Total Bill on TOU (before Taxes)			\$	104.05			\$	103.39	\$	(0.66)	-0.64%
HST	13%		\$	13.53	13%		\$	13.44	\$	(0.09)	-0.64%
8% Rebate	8%		\$	(8.32)	8%		\$	(8.27)	\$	0.05	
Total Bill on TOU			\$	109.25			\$	108.56	\$	(0.70)	-0.64%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	2000	\$ 30.20	\$ 0.0155	2000	\$ 31.00	\$ 0.80	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 44.79			\$ 45.94	\$ 1.15	2.57%
Line Losses on Cost of Power	\$ 0.0822	79	\$ 6.46	\$ 0.0822	79	\$ 6.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	2,000	\$ (4.60)	\$ 0.0027	2,000	\$ 5.40	\$ 10.00	-217.39%
GA Rate Riders	\$ 0	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 50.64			\$ 61.79	\$ 11.15	22.02%
RTSR - Network	\$ 0.0065	2,079	\$ 13.51	\$ 0.0057	2,079	\$ 11.85	\$ (1.66)	-12.31%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	2,079	\$ 11.22	\$ 0.0048	2,079	\$ 9.98	\$ (1.25)	-11.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 75.37			\$ 83.61	\$ 8.24	10.93%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	2,079	\$ 4.37	\$ 0.0003	2,079	\$ 0.62	\$ (3.74)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 265.79			\$ 270.29	\$ 4.50	1.69%
HST	13%		\$ 34.55	13%		\$ 35.14	\$ 0.58	1.69%
8% Rebate	8%		\$ (21.26)	8%		\$ (21.62)	\$ (0.36)	
Total Bill on TOU			\$ 279.08			\$ 283.80	\$ 4.72	1.69%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	38,880	kWh
Demand	60	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	60	\$ 186.06	\$ 3.2130	60	\$ 192.78	\$ 6.72	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 293.55			\$ 302.07	\$ 8.52	2.90%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0139	60	\$ (49.06)	\$ 1.3317	60	\$ 79.90	\$ 128.96	-262.88%
GA Rate Riders	\$ 0.00139	38,880	\$ 540.43	\$ 0.0217	38,880	\$ 843.70	\$ 303.26	56.12%
Low Voltage Service Charge	\$ 0.6753	60	\$ 40.52	\$ 0.6875	60	\$ 41.25	\$ 0.73	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 825.44			\$ 1,266.92	\$ 441.47	53.48%
RTSR - Network	\$ 2.8710	60	\$ 172.26	\$ 2.4961	60	\$ 149.77	\$ (22.49)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	60	\$ 140.37	\$ 2.0809	60	\$ 124.85	\$ (15.52)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,138.07			\$ 1,541.54	\$ 403.46	35.45%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	40,408	\$ 145.47	\$ 0.0036	40,408	\$ 145.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	40,408	\$ 84.86	\$ 0.0003	40,408	\$ 12.12	\$ (72.73)	-85.71%
Standard Supply Service Charge								



Debt Retirement Charge (DRC)	\$	0.0070	38,880	\$	272.16	\$	0.0070	38,880	\$	272.16	\$	-	0.00%
Average IESO Wholesale Market Price	\$	0.1101	40,408	\$	4,448.92	\$	0.1101	40,408	\$	4,448.92	\$	-	0.00%
Total Bill on Average IESO Wholesale Market Price				\$	6,089.48				\$	6,420.21	\$	330.73	5.43%
HST		13%		\$	791.63		13%		\$	834.63	\$	42.99	5.43%
Total Bill on Average IESO Wholesale Market Price				\$	6,881.11				\$	7,254.84	\$	373.72	5.43%

Customer Class:	LARGE USE SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	5,000,000 kWh
Demand	8,000 kW
Current Loss Factor	1.0188
Proposed/Approved Loss Factor	1.0188

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,164.00	1	\$ 5,164.00	\$ 5,164.00	1	\$ 5,164.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 1.2160	8000	\$ 9,728.00	\$ 1.2750	8000	\$ 10,200.00	\$ 472.00	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	8000	\$ -	\$ -	8000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 14,892.00			\$ 15,364.00	\$ 472.00	3.17%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.1970	8,000	\$ (9,576.00)	\$ 1.8717	8,000	\$ 14,973.60	\$ 24,549.60	-256.37%
GA Rate Riders	\$ 0	5,000,000	\$ -	\$ -	5,000,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.8137	8,000	\$ 6,509.60	\$ 0.8284	8,000	\$ 6,627.20	\$ 117.60	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 11,825.60			\$ 36,964.80	\$ 25,139.20	212.58%
RTSR - Network	\$ 3.4592	8,000	\$ 27,673.60	\$ 3.0075	8,000	\$ 24,060.00	\$ (3,613.60)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8189	8,000	\$ 22,551.20	\$ 2.5073	8,000	\$ 20,058.40	\$ (2,492.80)	-11.05%
Sub-Total C - Delivery (including Sub-Total B)			\$ 62,050.40			\$ 81,083.20	\$ 19,032.80	30.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	5,094,000	\$ 18,338.40	\$ 0.0036	5,094,000	\$ 18,338.40	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	5,094,000	\$ 10,697.40	\$ 0.0003	5,094,000	\$ 1,528.20	\$ (9,169.20)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	5,000,000	\$ 35,000.00	\$ 0.0070	5,000,000	\$ 35,000.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	5,094,000	\$ 560,849.40	\$ 0.1101	5,094,000	\$ 560,849.40	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 686,935.60			\$ 696,799.20	\$ 9,863.60	1.44%
HST		13%	\$ 89,301.63		13%	\$ 90,583.90	\$ 1,282.27	1.44%
Total Bill on Average IESO Wholesale Market Price			\$ 776,237.23			\$ 787,383.10	\$ 11,145.87	1.44%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.95	1	\$ 5.95	\$ 6.10	1	\$ 6.10	\$ 0.15	2.52%
Distribution Volumetric Rate	\$ 0.0118	750	\$ 8.85	\$ 0.0121	750	\$ 9.08	\$ 0.23	2.54%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 14.80			\$ 15.18	\$ 0.37	2.53%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.25	\$ 0.1101	29	\$ 3.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	750	\$ (1.80)	\$ 0.0004	750	\$ 0.30	\$ 2.10	-116.67%
GA Rate Riders	\$ 0.0139	750	\$ 10.43	\$ -	750	\$ -	\$ (10.43)	-100.00%
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.02			\$ 20.07	\$ (7.95)	-28.37%
RTSR - Network	\$ 0.0073	779	\$ 5.69	\$ 0.0063	779	\$ 4.91	\$ (0.78)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	779	\$ 4.60	\$ 0.0052	779	\$ 4.05	\$ (0.55)	-11.86%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.31			\$ 29.03	\$ (9.28)	-24.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	779	\$ 1.64	\$ 0.0003	779	\$ 0.23	\$ (1.40)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	750	\$ 5.25	\$ 0.0070	750	\$ 5.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%



Total Bill on Average IESO Wholesale Market Price		\$	130.58		\$	119.90	\$	(10.68)	-8.18%
HST	13%	\$	16.98	13%	\$	15.59	\$	(1.39)	-8.18%
Total Bill on Average IESO Wholesale Market Price		\$	147.55		\$	135.49	\$	(12.07)	-8.18%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	150,000 kWh
Demand	375 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.05	5000	\$ 5,250.00	\$ 1.24	5000	\$ 6,200.00	\$ 950.00	18.10%
Distribution Volumetric Rate	\$ 11.8910	375	\$ 4,459.13	\$ 14.0417	375	\$ 5,265.64	\$ 806.51	18.09%
Fixed Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Volumetric Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 9,709.13			\$ 11,465.64	\$ 1,756.51	18.09%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.9108	375	\$ (341.55)	\$ 25.1484	375	\$ (9,430.65)	\$ (9,089.10)	2661.13%
GA Rate Riders	\$ 0.0139	150,000	\$ 2,085.00	\$ -	150,000	\$ -	\$ (2,085.00)	-100.00%
Low Voltage Service Charge	\$ 0.4878	375	\$ 182.93	\$ 0.4966	375	\$ 186.23	\$ 3.30	1.80%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 11,635.50			\$ 2,221.21	\$ (9,414.29)	-80.91%
RTSR - Network	\$ 2.0738	375	\$ 777.68	\$ 1.8030	375	\$ 676.13	\$ (101.55)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6898	375	\$ 633.68	\$ 1.5030	375	\$ 563.63	\$ (70.05)	-11.05%
Sub-Total C - Delivery (including Sub-Total B)			\$ 13,046.85			\$ 3,460.96	\$ (9,585.89)	-73.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	155,895	\$ 561.22	\$ 0.0032	155,895	\$ 498.86	\$ (62.36)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	155,895	\$ 327.38	\$ 0.0003	155,895	\$ 46.77	\$ (280.61)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	150,000	\$ 1,050.00	\$ 0.0070	150,000	\$ 1,050.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	155,895	\$ 17,164.04	\$ 0.1101	155,895	\$ 17,164.04	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 32,149.49			\$ 22,220.63	\$ (9,928.86)	-30.88%
HST	13%		\$ 4,179.43	13%		\$ 2,888.68	\$ (1,290.75)	-30.88%
Total Bill on Average IESO Wholesale Market Price			\$ 36,328.92			\$ 25,109.32	\$ (11,219.61)	-30.88%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	250 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	250	\$ 2.05	\$ 0.0042	250	\$ 1.05	\$ (1.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 20.59			\$ 22.93	\$ 2.34	11.36%
Line Losses on Cost of Power	\$ 0.0822	10	\$ 0.81	\$ 0.0822	10	\$ 0.81	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	250	\$ (0.60)	\$ 0.0001	250	\$ (0.03)	\$ 0.58	-95.83%
GA Rate Riders	\$ 0	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	250	\$ 0.45	\$ 0.0018	250	\$ 0.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22.04			\$ 24.95	\$ 2.92	13.23%
RTSR - Network	\$ 0.0073	260	\$ 1.90	\$ 0.0063	260	\$ 1.64	\$ (0.26)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	260	\$ 1.53	\$ 0.0052	260	\$ 1.35	\$ (0.18)	-11.86%
Sub-Total C - Delivery (including Sub-Total B)			\$ 25.46			\$ 27.94	\$ 2.47	9.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	260	\$ 0.94	\$ 0.0032	260	\$ 0.83	\$ (0.10)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	260	\$ 0.55	\$ 0.0003	260	\$ 0.08	\$ (0.47)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	163	\$ 10.56	\$ 0.0650	163	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	43	\$ 4.04	\$ 0.0950	43	\$ 4.04	\$ -	0.00%
TOU - On Peak	\$ 0.1320	45	\$ 5.94	\$ 0.1320	45	\$ 5.94	\$ -	0.00%

Total Bill on TOU (before Taxes)			\$	47.74			\$	49.64	\$	1.90	3.98%
HST	13%		\$	6.21	13%		\$	6.45	\$	0.25	3.98%
8% Rebate	8%		\$	(3.82)	8%		\$	(3.97)	\$	(0.15)	
Total Bill on TOU			\$	50.12			\$	52.12	\$	2.00	3.98%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	500	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	500	\$ 4.10	\$ 0.0042	500	\$ 2.10	\$ (2.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 22.64			\$ 23.98	\$ 1.34	5.92%
Line Losses on Cost of Power	\$ 0.0822	20	\$ 1.61	\$ 0.0822	20	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	500	\$ (1.20)	\$ 0.0001	500	\$ (0.05)	\$ 1.15	-95.83%
GA Rate Riders	\$ 0	500	\$ -	\$ -	500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	500	\$ 0.90	\$ 0.0018	500	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 24.74			\$ 27.23	\$ 2.49	10.06%
RTSR - Network	\$ 0.0073	520	\$ 3.79	\$ 0.0063	520	\$ 3.27	\$ (0.52)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	520	\$ 3.07	\$ 0.0052	520	\$ 2.70	\$ (0.36)	-11.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 31.60			\$ 33.21	\$ 1.61	5.08%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	520	\$ 1.87	\$ 0.0032	520	\$ 1.66	\$ (0.21)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	520	\$ 1.09	\$ 0.0003	520	\$ 0.16	\$ (0.94)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	325	\$ 21.13	\$ 0.0650	325	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	85	\$ 8.08	\$ 0.0950	85	\$ 8.08	\$ -	0.00%
TOU - On Peak	\$ 0.1320	90	\$ 11.88	\$ 0.1320	90	\$ 11.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 75.89			\$ 76.36	\$ 0.46	0.61%
HST	13%		\$ 9.87	13%		\$ 9.93	\$ 0.06	0.61%
8% Rebate	8%		\$ (6.07)	8%		\$ (6.11)	\$ (0.04)	
Total Bill on TOU			\$ 79.69			\$ 80.18	\$ 0.49	0.61%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	1000	\$ 8.20	\$ 0.0042	1000	\$ 4.20	\$ (4.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 26.74			\$ 26.08	\$ (0.66)	-2.47%
Line Losses on Cost of Power	\$ 0.0822	39	\$ 3.23	\$ 0.0822	39	\$ 3.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	1,000	\$ (2.40)	\$ 0.0001	1,000	\$ (0.10)	\$ 2.30	-95.83%
GA Rate Riders	\$ 0	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	1,000	\$ 1.80	\$ 0.0018	1,000	\$ 1.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 30.16			\$ 31.80	\$ 1.64	5.44%
RTSR - Network	\$ 0.0073	1,039	\$ 7.59	\$ 0.0063	1,039	\$ 6.55	\$ (1.04)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	1,039	\$ 6.13	\$ 0.0052	1,039	\$ 5.40	\$ (0.73)	-11.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 43.88			\$ 43.75	\$ (0.13)	-0.29%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,039	\$ 3.74	\$ 0.0032	1,039	\$ 3.33	\$ (0.42)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	1,039	\$ 2.18	\$ 0.0003	1,039	\$ 0.31	\$ (1.87)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%

Debt Retirement Charge (DRC)									
TOU - Off Peak	\$	0.0650	650	\$	42.25	\$	0.0650	650	\$ 42.25 \$ - 0.00%
TOU - Mid Peak	\$	0.0950	170	\$	16.15	\$	0.0950	170	\$ 16.15 \$ - 0.00%
TOU - On Peak	\$	0.1320	180	\$	23.76	\$	0.1320	180	\$ 23.76 \$ - 0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$	132.21			\$	129.80 \$ (2.41) -1.83%
HST		13%		\$	17.19	13%		\$	16.87 \$ (0.31) -1.83%
8% Rebate		8%		\$	(10.58)	8%		\$	(10.38) \$ 0.19
<b>Total Bill on TOU</b>				\$	138.82			\$	136.29 \$ (2.53) -1.83%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	1,500	kWh	
Demand	-	kW	
Current Loss Factor	1.0393		
Proposed/Approved Loss Factor	1.0393		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	1500	\$ 12.30	\$ 0.0042	1500	\$ 6.30	\$ (6.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1500	\$ -	\$ -	1500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 30.84			\$ 28.18	\$ (2.66)	-8.63%
Line Losses on Cost of Power	\$ 0.0822	59	\$ 4.84	\$ 0.0822	59	\$ 4.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	1,500	\$ (3.60)	\$ 0.0001	1,500	\$ (0.15)	\$ 3.45	-95.83%
GA Rate Riders	0	1,500	\$ -	\$ -	1,500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	1,500	\$ 2.70	\$ 0.0018	1,500	\$ 2.70	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.57			\$ 36.36	\$ 0.79	2.22%
RTSR - Network	\$ 0.0073	1,559	\$ 11.38	\$ 0.0063	1,559	\$ 9.82	\$ (1.56)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	1,559	\$ 9.20	\$ 0.0052	1,559	\$ 8.11	\$ (1.09)	-11.86%
Sub-Total C - Delivery (including Sub-Total B)			\$ 56.15			\$ 54.29	\$ (1.86)	-3.31%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,559	\$ 5.61	\$ 0.0032	1,559	\$ 4.99	\$ (0.62)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	1,559	\$ 3.27	\$ 0.0003	1,559	\$ 0.47	\$ (2.81)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	975	\$ 63.38	\$ 0.0650	975	\$ 63.38	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	255	\$ 24.23	\$ 0.0950	255	\$ 24.23	\$ -	0.00%
TOU - On Peak	\$ 0.1320	270	\$ 35.64	\$ 0.1320	270	\$ 35.64	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 188.53			\$ 183.24	\$ (5.29)	-2.81%
HST	13%		\$ 24.51	13%		\$ 23.82	\$ (0.69)	-2.81%
8% Rebate	8%		\$ (15.08)	8%		\$ (14.66)	\$ 0.42	
Total Bill on TOU			\$ 197.95			\$ 192.40	\$ (5.55)	-2.81%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0393		
Proposed/Approved Loss Factor	1.0393		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	2000	\$ 16.40	\$ 0.0042	2000	\$ 8.40	\$ (8.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 34.94			\$ 30.28	\$ (4.66)	-13.34%
Line Losses on Cost of Power	\$ 0.0822	79	\$ 6.46	\$ 0.0822	79	\$ 6.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	2,000	\$ (4.80)	-\$ 0.0001	2,000	\$ (0.20)	\$ 4.60	-95.83%
GA Rate Riders	0	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	2,000	\$ 3.60	\$ 0.0018	2,000	\$ 3.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 40.99			\$ 40.93	\$ (0.06)	-0.15%
RTSR - Network	\$ 0.0073	2,079	\$ 15.17	\$ 0.0063	2,079	\$ 13.10	\$ (2.08)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,079	\$ 12.26	\$ 0.0052	2,079	\$ 10.81	\$ (1.46)	-11.86%

<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 68.42			\$ 64.83	\$ (3.59)	-5.25%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,079	\$ 7.48	\$ 0.0032	2,079	\$ 6.65	\$ (0.83)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	2,079	\$ 4.37	\$ 0.0003	2,079	\$ 0.62	\$ (3.74)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 244.84			\$ 236.67	\$ (8.17)	-3.34%
HST	13%		\$ 31.83	13%		\$ 30.77	\$ (1.06)	-3.34%
8% Rebate	8%		\$ (19.59)	8%		\$ (18.93)	\$ 0.65	
<b>Total Bill on TOU</b>			\$ 257.08			\$ 248.51	\$ (8.57)	-3.34%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	204 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	204	\$ 1.67	\$ 0.0042	204	\$ 0.86	\$ (0.82)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 20.21			\$ 22.74	\$ 2.52	12.49%
Line Losses on Cost of Power	\$ 0.1101	8	\$ 0.88	\$ 0.1101	8	\$ 0.88	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	204	\$ (0.49)	\$ 0.0001	204	\$ (0.02)	\$ 0.47	-95.83%
GA Rate Riders	0.0139	204	\$ 2.84	\$ -	204	\$ -	\$ (2.84)	-100.00%
Low Voltage Service Charge	\$ 0.0018	204	\$ 0.37	\$ 0.0018	204	\$ 0.37	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 24.60			\$ 24.75	\$ 0.16	0.64%
RTSR - Network	\$ 0.0073	212	\$ 1.55	\$ 0.0063	212	\$ 1.34	\$ (0.21)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	212	\$ 1.25	\$ 0.0052	212	\$ 1.10	\$ (0.15)	-11.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 27.40			\$ 27.19	\$ (0.20)	-0.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	212	\$ 0.76	\$ 0.0032	212	\$ 0.68	\$ (0.08)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	212	\$ 0.45	\$ 0.0003	212	\$ 0.06	\$ (0.38)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Non-RPP Retailer Avg. Price	\$ 0.1101	204	\$ 22.46	\$ 0.1101	204	\$ 22.46	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 51.06			\$ 50.39	\$ (0.67)	-1.31%
HST	13%		\$ 6.64	13%		\$ 6.55	\$ (0.09)	-1.31%
8% Rebate	8%		\$ (4.09)	8%		\$ (4.03)	\$ 0.06	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 53.62			\$ 52.91	\$ (0.70)	-1.31%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	750	\$ 6.15	\$ 0.0042	750	\$ 3.15	\$ (3.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 24.69			\$ 25.03	\$ 0.34	1.38%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.25	\$ 0.1101	29	\$ 3.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	750	\$ (1.80)	\$ 0.0001	750	\$ (0.08)	\$ 1.73	-95.83%
GA Rate Riders	0.0139	750	\$ 10.43	\$ -	750	\$ -	\$ (10.43)	-100.00%
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 38.70			\$ 30.34	\$ (8.36)	-21.60%
RTSR - Network	\$ 0.0073	779	\$ 5.69	\$ 0.0063	779	\$ 4.91	\$ (0.78)	-13.70%

RTSR - Connection and/or Line and Transformation Connection	\$	0.0059	779	\$	4.60	\$	0.0052	779	\$	4.05	\$	(0.55)	-11.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	<b>48.99</b>				\$	<b>39.30</b>	\$	<b>(9.69)</b>	<b>-19.77%</b>
Wholesale Market Service Charge (WMSC)	\$	0.0036	779	\$	2.81	\$	0.0032	779	\$	2.49	\$	(0.31)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$	0.0021	779	\$	1.64	\$	0.0003	779	\$	0.23	\$	(1.40)	-85.71%
Standard Supply Service Charge													
Debt Retirement Charge (DRC)													
Non-RPP Retailer Avg. Price	\$	0.1101	750	\$	82.58	\$	0.1101	750	\$	82.58	\$	-	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>				\$	<b>136.01</b>				\$	<b>124.61</b>	\$	<b>(11.40)</b>	<b>-8.38%</b>
HST		13%		\$	17.68		13%		\$	16.20	\$	(1.48)	-8.38%
8% Rebate		8%		\$	(10.88)		8%		\$	(9.97)			
<b>Total Bill on Non-RPP Avg. Price</b>				\$	<b>142.81</b>				\$	<b>130.84</b>	\$	<b>(11.97)</b>	<b>-8.38%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	1,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0393		
Proposed/Approved Loss Factor	1.0393		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	1000	\$ 15.10	\$ 0.0155	1000	\$ 15.50	\$ 0.40	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 29.69			\$ 30.44	\$ 0.75	2.53%
Line Losses on Cost of Power	\$ 0.0822	39	\$ 3.23	\$ 0.0822	39	\$ 3.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	1,000	\$ (2.30)	\$ 0.0027	1,000	\$ 2.70	\$ 5.00	-217.39%
GA Rate Riders	\$ 0	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	1,000	\$ 1.60	\$ 0.0016	1,000	\$ 1.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 33.01			\$ 38.76	\$ 5.75	17.42%
RTSR - Network	\$ 0.0065	1,039	\$ 6.76	\$ 0.0057	1,039	\$ 5.92	\$ (0.83)	-12.31%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	1,039	\$ 5.61	\$ 0.0048	1,039	\$ 4.99	\$ (0.62)	-11.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 45.37			\$ 49.67	\$ 4.29	9.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,039	\$ 3.74	\$ 0.0032	1,039	\$ 3.33	\$ (0.42)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	1,039	\$ 2.18	\$ 0.0003	1,039	\$ 0.31	\$ (1.87)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,000	\$ 7.00	\$ 0.0070	1,000	\$ 7.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	170	\$ 16.15	\$ 0.0950	170	\$ 16.15	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 140.71			\$ 142.72	\$ 2.01	1.43%
HST		13%	\$ 18.29		13%	\$ 18.55	\$ 0.26	1.43%
8% Rebate		8%	\$ (11.26)		8%	\$ (11.42)	\$ (0.16)	
<b>Total Bill on TOU</b>			\$ 147.74			\$ 149.85	\$ 2.11	1.43%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	5,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0393		
Proposed/Approved Loss Factor	1.0393		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	5000	\$ 75.50	\$ 0.0155	5000	\$ 77.50	\$ 2.00	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 90.09			\$ 92.44	\$ 2.35	2.61%
Line Losses on Cost of Power	\$ 0.0822	196	\$ 16.14	\$ 0.0822	196	\$ 16.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	5,000	\$ (11.50)	\$ 0.0027	5,000	\$ 13.50	\$ 25.00	-217.39%
GA Rate Riders	\$ 0	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	5,000	\$ 8.00	\$ 0.0016	5,000	\$ 8.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%

<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 103.52			\$ 130.87	\$ 27.35	26.42%
RTSR - Network	\$ 0.0065	5,197	\$ 33.78	\$ 0.0057	5,197	\$ 29.62	\$ (4.16)	-12.31%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	5,197	\$ 28.06	\$ 0.0048	5,197	\$ 24.94	\$ (3.12)	-11.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 165.36			\$ 185.44	\$ 20.07	12.14%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	5,197	\$ 18.71	\$ 0.0032	5,197	\$ 16.63	\$ (2.08)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	5,197	\$ 10.91	\$ 0.0003	5,197	\$ 1.56	\$ (9.35)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	5,000	\$ 35.00	\$ 0.0070	5,000	\$ 35.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	3,250	\$ 211.25	\$ 0.0650	3,250	\$ 211.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	850	\$ 80.75	\$ 0.0950	850	\$ 80.75	\$ -	0.00%
TOU - On Peak	\$ 0.1320	900	\$ 118.80	\$ 0.1320	900	\$ 118.80	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 641.03			\$ 649.67	\$ 8.64	1.35%
HST	13%		\$ 83.33	13%		\$ 84.46	\$ 1.12	1.35%
8% Rebate	8%		\$ (51.28)	8%		\$ (51.97)	\$ (0.69)	
<b>Total Bill on TOU</b>			\$ 673.08			\$ 682.16	\$ 9.07	1.35%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	10,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	10000	\$ 151.00	\$ 0.0155	10000	\$ 155.00	\$ 4.00	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 165.59			\$ 169.94	\$ 4.35	2.63%
Line Losses on Cost of Power	\$ 0.0822	393	\$ 32.29	\$ 0.0822	393	\$ 32.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	10,000	\$ (23.00)	\$ 0.0027	10,000	\$ 27.00	\$ 50.00	-217.39%
GA Rate Riders	\$ 0	10,000	\$ -	\$ -	10,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	10,000	\$ 16.00	\$ 0.0016	10,000	\$ 16.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 191.67			\$ 246.02	\$ 54.35	28.36%
RTSR - Network	\$ 0.0065	10,393	\$ 67.55	\$ 0.0057	10,393	\$ 59.24	\$ (8.31)	-12.31%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	10,393	\$ 56.12	\$ 0.0048	10,393	\$ 49.89	\$ (6.24)	-11.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 315.34			\$ 355.14	\$ 39.80	12.62%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	10,393	\$ 37.41	\$ 0.0032	10,393	\$ 33.26	\$ (4.16)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	10,393	\$ 21.83	\$ 0.0003	10,393	\$ 3.12	\$ (18.71)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	10,000	\$ 70.00	\$ 0.0070	10,000	\$ 70.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	6,500	\$ 422.50	\$ 0.0650	6,500	\$ 422.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	1,700	\$ 161.50	\$ 0.0950	1,700	\$ 161.50	\$ -	0.00%
TOU - On Peak	\$ 0.1320	1,800	\$ 237.60	\$ 0.1320	1,800	\$ 237.60	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 1,266.43			\$ 1,283.37	\$ 16.94	1.34%
HST	13%		\$ 164.64	13%		\$ 166.84	\$ 2.20	1.34%
8% Rebate	8%		\$ (101.31)	8%		\$ (102.67)	\$ (1.35)	
<b>Total Bill on TOU</b>			\$ 1,329.76			\$ 1,347.54	\$ 17.78	1.34%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	15,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	15000	\$ 226.50	\$ 0.0155	15000	\$ 232.50	\$ 6.00	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 241.09			\$ 247.44	\$ 6.35	2.63%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	

Total Deferral/Variance Account Rate Riders	-\$	0.0023	15,000	\$	(34.50)	\$	0.0027	15,000	\$	40.50	\$	75.00	-217.39%
GA Rate Riders	0.0139		15,000	\$	208.50	\$	-	15,000	\$	-	\$	(208.50)	-100.00%
Low Voltage Service Charge		0.0016	15,000	\$	24.00	\$	0.0016	15,000	\$	24.00	\$	-	0.00%
Smart Meter Entity Charge (if applicable)	\$	0.7880	1	\$	0.79	\$	0.7880	1	\$	0.79	\$	-	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$	439.88				\$	312.73	\$	(127.15)	-28.91%
RTSR - Network	\$	0.0065	15,590	\$	101.33	\$	0.0057	15,590	\$	88.86	\$	(12.47)	-12.31%
RTSR - Connection and/or Line and Transformation Connection	\$	0.0054	15,590	\$	84.18	\$	0.0048	15,590	\$	74.83	\$	(9.35)	-11.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	625.39				\$	476.42	\$	(148.98)	-23.82%
Wholesale Market Service Charge (WMSC)	\$	0.0036	15,590	\$	56.12	\$	0.0032	15,590	\$	49.89	\$	(6.24)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$	0.0021	15,590	\$	32.74	\$	0.0003	15,590	\$	4.68	\$	(28.06)	-85.71%
Standard Supply Service Charge													
Debt Retirement Charge (DRC)	\$	0.0070	15,000	\$	105.00	\$	0.0070	15,000	\$	105.00	\$	-	0.00%
Non-RPP Retailer Avg. Price	\$	0.1101	15,590	\$	1,716.40	\$	0.1101	15,590	\$	1,716.40	\$	-	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>				\$	2,535.66				\$	2,352.38	\$	(183.27)	-7.23%
HST		13%		\$	329.64		13%		\$	305.81	\$	(23.83)	-7.23%
8% Rebate		8%		\$	(202.85)		8%		\$	(188.19)			
<b>Total Bill on Non-RPP Avg. Price</b>				\$	2,662.44				\$	2,470.00	\$	(192.44)	-7.23%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	2000	\$ 30.20	\$ 0.0155	2000	\$ 31.00	\$ 0.80	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 44.79			\$ 45.94	\$ 1.15	2.57%
Line Losses on Cost of Power	\$ 0.1101	79	\$ 8.65	\$ 0.1101	79	\$ 8.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	2,000	\$ (4.60)	\$ 0.0027	2,000	\$ 5.40	\$ 10.00	-217.39%
GA Rate Riders	0.0139	2,000	\$ 27.80	-	2,000	\$ -	\$ (27.80)	-100.00%
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 80.63			\$ 63.98	\$ (16.65)	-20.65%
RTSR - Network	\$ 0.0065	2,079	\$ 13.51	\$ 0.0057	2,079	\$ 11.85	\$ (1.66)	-12.31%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	2,079	\$ 11.22	\$ 0.0048	2,079	\$ 9.98	\$ (1.25)	-11.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 105.37			\$ 85.81	\$ (19.56)	-18.56%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,079	\$ 7.48	\$ 0.0032	2,079	\$ 6.65	\$ (0.83)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	2,079	\$ 4.37	\$ 0.0003	2,079	\$ 0.62	\$ (3.74)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 351.42			\$ 327.28	\$ (24.13)	-6.87%
HST		13%	\$ 45.68		13%	\$ 42.55	\$ (3.14)	-6.87%
8% Rebate		8%	\$ (28.11)		8%	\$ (26.18)		
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 368.99			\$ 343.65	\$ (25.34)	-6.87%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	45,360 kWh
Demand	70 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	70	\$ 217.07	\$ 3.2130	70	\$ 224.91	\$ 7.84	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 324.56			\$ 334.20	\$ 9.64	2.97%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	

Total Deferral/Variance Account Rate Riders	-\$	0.8176	70	\$	(57.23)	\$	1.3317	70	\$	93.22	\$	150.45	-262.88%
GA Rate Riders	0.0139		45,360	\$	630.50	\$	-	45,360	\$	-	\$	(630.50)	-100.00%
Low Voltage Service Charge		0.6753	70	\$	47.27	\$	0.6875	70	\$	48.13	\$	0.85	1.81%
Smart Meter Entity Charge (if applicable)	\$	-	1	\$	-	\$	-	1	\$	-	\$	-	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$	945.10				\$	475.54	\$	(469.56)	-49.68%
RTSR - Network	\$	2.8710	70	\$	200.97	\$	2.4961	70	\$	174.73	\$	(26.24)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$	2.3395	70	\$	163.77	\$	2.0809	70	\$	145.66	\$	(18.10)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	1,309.84				\$	795.93	\$	(513.90)	-39.23%
Wholesale Market Service Charge (WMSC)	\$	0.0036	47,143	\$	169.71	\$	0.0032	47,143	\$	150.86	\$	(18.86)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$	0.0021	47,143	\$	99.00	\$	0.0003	47,143	\$	14.14	\$	(84.86)	-85.71%
Standard Supply Service Charge													
Debt Retirement Charge (DRC)	\$	0.0070	45,360	\$	317.52	\$	0.0070	45,360	\$	317.52	\$	-	0.00%
Average IESO Wholesale Market Price	\$	0.1101	47,143	\$	5,190.41	\$	0.1101	47,143	\$	5,190.41	\$	-	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	7,086.48				\$	6,468.86	\$	(617.62)	-8.72%
HST		13%		\$	921.24		13%		\$	840.95	\$	(80.29)	-8.72%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	8,007.72				\$	7,309.81	\$	(697.91)	-8.72%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	69,925 kWh
Demand	178 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	178	\$ 551.98	\$ 3.2130	178	\$ 571.91	\$ 19.94	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	178	\$ -	\$ -	178	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 659.47			\$ 681.20	\$ 21.74	3.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	178	\$ (145.53)	\$ 1.3317	178	\$ 237.04	\$ 382.58	-262.88%
GA Rate Riders	0.0139	69,925	\$ 971.96	\$ -	69,925	\$ -	\$ (971.96)	-100.00%
Low Voltage Service Charge	\$ 0.6753	178	\$ 120.20	\$ 0.6875	178	\$ 122.38	\$ 2.17	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1,606.10			\$ 1,040.62	\$ (565.47)	-35.21%
RTSR - Network	\$ 2.8710	178	\$ 511.04	\$ 2.4961	178	\$ 444.31	\$ (66.73)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	178	\$ 416.43	\$ 2.0809	178	\$ 370.40	\$ (46.03)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 2,533.57			\$ 1,855.33	\$ (678.24)	-26.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	72,673	\$ 261.62	\$ 0.0032	72,673	\$ 232.55	\$ (29.07)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	72,673	\$ 152.61	\$ 0.0003	72,673	\$ 21.80	\$ (130.81)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	69,925	\$ 489.48	\$ 0.0070	69,925	\$ 489.48	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	72,673	\$ 8,001.30	\$ 0.1101	72,673	\$ 8,001.30	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 11,438.58			\$ 10,600.46	\$ (838.12)	-7.33%
HST		13%	\$ 1,487.02		13%	\$ 1,378.06	\$ (108.96)	-7.33%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 12,925.59			\$ 11,978.52	\$ (947.07)	-7.33%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	15,081 kWh
Demand	306 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	306	\$ 948.91	\$ 3.2130	306	\$ 983.18	\$ 34.27	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	306	\$ -	\$ -	306	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 1,056.40			\$ 1,092.47	\$ 36.07	3.41%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	306	\$ (250.19)	\$ 1.3317	306	\$ 407.50	\$ 657.69	-262.88%
GA Rate Riders	0.0139	15,081	\$ 209.63	\$ -	15,081	\$ -	\$ (209.63)	-100.00%



Low Voltage Service Charge	\$	0.6753	306	\$	206.64	\$	0.6875	306	\$	210.38	\$	3.73	1.81%
Smart Meter Entity Charge (if applicable)	\$	-	1	\$	-	\$	-	1	\$	-	\$	-	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$	1,222.48				\$	1,710.34	\$	487.87	39.91%
RTSR - Network	\$	2.8710	306	\$	878.53	\$	2.4961	306	\$	763.81	\$	(114.72)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$	2.3395	306	\$	715.89	\$	2.0809	306	\$	636.76	\$	(79.13)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	2,816.89				\$	3,110.91	\$	294.01	10.44%
Wholesale Market Service Charge (WMSC)	\$	0.0036	15,674	\$	56.43	\$	0.0032	15,674	\$	50.16	\$	(6.27)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$	0.0021	15,674	\$	32.91	\$	0.0003	15,674	\$	4.70	\$	(28.21)	-85.71%
Standard Supply Service Charge													
Debt Retirement Charge (DRC)	\$	0.0070	15,081	\$	105.57	\$	0.0070	15,081	\$	105.57	\$	-	0.00%
Average IESO Wholesale Market Price	\$	0.1101	15,674	\$	1,725.67	\$	0.1101	15,674	\$	1,725.67	\$	-	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	4,737.47				\$	4,997.00	\$	259.53	5.48%
HST		13%		\$	615.87		13%		\$	649.61	\$	33.74	5.48%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	5,353.34				\$	5,646.61	\$	293.27	5.48%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	324,000 kWh
Demand	500 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	500	\$ 1,550.50	\$ 3.2130	500	\$ 1,606.50	\$ 56.00	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 1,657.99			\$ 1,715.79	\$ 57.80	3.49%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$- 0.0139	500	\$ (408.80)	\$ 1.3317	500	\$ 665.85	\$ 1,074.65	-262.88%
GA Rate Riders	\$ 0.0139	324,000	\$ 4,503.60	\$ -	324,000	\$ -	\$ (4,503.60)	-100.00%
Low Voltage Service Charge	\$ 0.6753	500	\$ 337.65	\$ 0.6875	500	\$ 343.75	\$ 6.10	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 6,090.44			\$ 2,725.39	\$ (3,365.05)	-55.25%
RTSR - Network	\$ 2.8710	500	\$ 1,435.50	\$ 2.4961	500	\$ 1,248.05	\$ (187.45)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	500	\$ 1,169.75	\$ 2.0809	500	\$ 1,040.45	\$ (129.30)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 8,695.69			\$ 5,013.89	\$ (3,681.80)	-42.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	336,733	\$ 1,212.24	\$ 0.0032	336,733	\$ 1,077.55	\$ (134.69)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	336,733	\$ 707.14	\$ 0.0003	336,733	\$ 101.02	\$ (606.12)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	324,000	\$ 2,268.00	\$ 0.0070	324,000	\$ 2,268.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	336,733	\$ 37,074.33	\$ 0.1101	336,733	\$ 37,074.33	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 49,957.39			\$ 45,534.78	\$ (4,422.61)	-8.85%
HST		13%	\$ 6,494.46		13%	\$ 5,919.52	\$ (574.94)	-8.85%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 56,451.86			\$ 51,454.30	\$ (4,997.55)	-8.85%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	269,010 kWh
Demand	700 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	700	\$ 2,170.70	\$ 3.2130	700	\$ 2,249.10	\$ 78.40	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	700	\$ -	\$ -	700	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 2,278.19			\$ 2,358.39	\$ 80.20	3.52%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$- 0.0139	700	\$ (572.32)	\$ 1.3317	700	\$ 932.19	\$ 1,504.51	-262.88%
GA Rate Riders	\$ 0.0139	269,010	\$ 3,739.24	\$ -	269,010	\$ -	\$ (3,739.24)	-100.00%
Low Voltage Service Charge	\$ 0.6753	700	\$ 472.71	\$ 0.6875	700	\$ 481.25	\$ 8.54	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	

<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 5,917.82			\$ 3,771.83	\$ (2,145.99)	-36.26%
RTSR - Network	\$ 2.8710	700	\$ 2,009.70	\$ 2.4961	700	\$ 1,747.27	\$ (262.43)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	700	\$ 1,637.65	\$ 2.0809	700	\$ 1,456.63	\$ (181.02)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 9,565.17			\$ 6,975.73	\$ (2,589.44)	-27.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	279,582	\$ 1,006.50	\$ 0.0032	279,582	\$ 894.66	\$ (111.83)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	279,582	\$ 587.12	\$ 0.0003	279,582	\$ 83.87	\$ (503.25)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	269,010	\$ 1,883.07	\$ 0.0070	269,010	\$ 1,883.07	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	279,582	\$ 30,781.99	\$ 0.1101	279,582	\$ 30,781.99	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 43,823.85			\$ 40,619.33	\$ (3,204.52)	-7.31%
HST	13%		\$ 5,697.10	13%		\$ 5,280.51	\$ (416.59)	-7.31%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 49,520.95			\$ 45,899.84	\$ (3,621.11)	-7.31%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	648,000 kWh
Demand	1,000 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	1000	\$ 3,101.00	\$ 3.2130	1000	\$ 3,213.00	\$ 112.00	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 3,208.49			\$ 3,322.29	\$ 113.80	3.55%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0139	1,000	\$ (817.60)	\$ 1.3317	1,000	\$ 1,331.70	\$ 2,149.30	-262.88%
GA Rate Riders	\$ -	648,000	\$ 9,007.20	\$ -	648,000	\$ -	\$ (9,007.20)	-100.00%
Low Voltage Service Charge	\$ 0.6753	1,000	\$ 675.30	\$ 0.6875	1,000	\$ 687.50	\$ 12.20	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 12,073.39			\$ 5,341.49	\$ (6,731.90)	-55.76%
RTSR - Network	\$ 2.8710	1,000	\$ 2,871.00	\$ 2.4961	1,000	\$ 2,496.10	\$ (374.90)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	1,000	\$ 2,339.50	\$ 2.0809	1,000	\$ 2,080.90	\$ (258.60)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 17,283.89			\$ 9,918.49	\$ (7,365.40)	-42.61%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	673,466	\$ 2,424.48	\$ 0.0032	673,466	\$ 2,155.09	\$ (269.39)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	673,466	\$ 1,414.28	\$ 0.0003	673,466	\$ 202.04	\$ (1,212.24)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	648,000	\$ 4,536.00	\$ 0.0070	648,000	\$ 4,536.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	673,466	\$ 74,148.65	\$ 0.1101	673,466	\$ 74,148.65	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 99,807.30			\$ 90,960.27	\$ (8,847.03)	-8.86%
HST	13%		\$ 12,974.95	13%		\$ 11,824.84	\$ (1,150.11)	-8.86%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 112,782.25			\$ 102,785.11	\$ (9,997.14)	-8.86%

Customer Class:	LARGE USE SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	3,450,000 kWh
Demand	5,500 kW
Current Loss Factor	1.0188
Proposed/Approved Loss Factor	1.0188

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,164.00	1	\$ 5,164.00	\$ 5,164.00	1	\$ 5,164.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 1.2160	5500	\$ 6,688.00	\$ 1.2750	5500	\$ 7,012.50	\$ 324.50	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5500	\$ -	\$ -	5500	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 11,852.00			\$ 12,176.50	\$ 324.50	2.74%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.1970	5,500	\$ (6,583.50)	\$ 1.8717	5,500	\$ 10,294.35	\$ 16,877.85	-256.37%
GA Rate Riders	\$ 0	3,450,000	\$ -	\$ -	3,450,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.8137	5,500	\$ 4,475.35	\$ 0.8284	5,500	\$ 4,556.20	\$ 80.85	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 9,743.85			\$ 27,027.05	\$ 17,283.20	177.38%

RTSR - Network	\$	3.4592	5,500	\$	19,025.60	\$	3.0075	5,500	\$	16,541.25	\$	(2,484.35)	-13.06%
RTSR - Connection and/or Line and Transformation Connection	\$	2.8189	5,500	\$	15,503.95	\$	2.5073	5,500	\$	13,790.15	\$	(1,713.80)	-11.05%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	<b>44,273.40</b>				\$	<b>57,358.45</b>	\$	<b>13,085.05</b>	<b>29.56%</b>
Wholesale Market Service Charge (WMSC)	\$	0.0036	3,514,860	\$	12,653.50	\$	0.0032	3,514,860	\$	11,247.55	\$	(1,405.94)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$	0.0021	3,514,860	\$	7,381.21	\$	0.0003	3,514,860	\$	1,054.46	\$	(6,326.75)	-85.71%
Standard Supply Service Charge													
Debt Retirement Charge (DRC)	\$	0.0070	3,450,000	\$	24,150.00	\$	0.0070	3,450,000	\$	24,150.00	\$	-	0.00%
Average IESO Wholesale Market Price	\$	0.1101	3,514,860	\$	386,986.09	\$	0.1101	3,514,860	\$	386,986.09	\$	-	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	<b>475,444.19</b>				\$	<b>480,796.55</b>	\$	<b>5,352.36</b>	<b>1.13%</b>
HST		13%		\$	61,807.74		13%		\$	62,503.55	\$	695.81	1.13%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	<b>537,251.93</b>				\$	<b>543,300.10</b>	\$	<b>6,048.16</b>	<b>1.13%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	150 kWh
Demand	- kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.95		\$ -	\$ 6.10	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0118	150	\$ 1.77	\$ 0.0121	150	\$ 1.82	\$ 0.04	2.54%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 1.77			\$ 1.82	\$ 0.04	2.54%
Line Losses on Cost of Power	\$ 0.1101	6	\$ 0.65	\$ 0.1101	6	\$ 0.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	150	\$ (0.36)	\$ 0.0004	150	\$ 0.06	\$ 0.42	-116.67%
GA Rate Riders	0.0139	150	\$ 2.09	-	150	\$ -	\$ (2.09)	-100.00%
Low Voltage Service Charge	\$ 0.0018	150	\$ 0.27	\$ 0.0018	150	\$ 0.27	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 4.41			\$ 2.79	\$ (1.62)	-36.70%
RTSR - Network	\$ 0.0073	156	\$ 1.14	\$ 0.0063	156	\$ 0.98	\$ (0.16)	-13.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	156	\$ 0.92	\$ 0.0052	156	\$ 0.81	\$ (0.11)	-11.86%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 6.47			\$ 4.59	\$ (1.89)	-29.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	156	\$ 0.56	\$ 0.0032	156	\$ 0.50	\$ (0.06)	-11.11%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	156	\$ 0.33	\$ 0.0003	156	\$ 0.05	\$ (0.28)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	150	\$ 1.05	\$ 0.0070	150	\$ 1.05	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	150	\$ 16.52	\$ 0.1101	150	\$ 16.52	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 24.93			\$ 22.70	\$ (2.23)	-8.94%
HST	13%		\$ 3.24	13%		\$ 2.95	\$ (0.29)	-8.94%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 28.17			\$ 25.65	\$ (2.52)	-8.94%

## Appendix E

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### 2018 RTSR Adjustment Work Form



# 2018 RTSR Workform for Electricity Distributors

Drop-down lists are shaded blue; Input cells are shaded green.

Utility Name	Kingston Hydro Corporation
Service Territory	
Assigned EB Number	EB-2017-055
Name and Title	Sherry Gibson, Senior Advisor Rates and Regulatory Affairs
Phone Number	613-546-1181 ext 2383
Email Address	<a href="mailto:sgibson@kingstonhydro.com">sgibson@kingstonhydro.com</a>
Date	2017-Aug-24
Last COS Re-based Year	2016

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*While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.*



# 2018 RTSR Workform for Electricity Distributors

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[3. Rate Classes](#)

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# 2018 RTSR Workform for Electricity Distributors

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

[illegible]



## 2018 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor eg: (1.0325)	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0073	181,817,508	0	1.0393	188,962,936
Residential	RTSR - Connection	kWh	0.0059	181,817,508	0	1.0393	188,962,936
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	88,264,843	0	1.0393	91,733,651
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0054	88,264,843	0	1.0393	91,733,651
General Service 50 to 4,999 kW	RTSR - Network	kW	2.8710	267,733,237	755,372		
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.3395	267,733,237	755,372		
Large Use	RTSR - Network	kW	3.4592	154,121,672	319,825		
Large Use	RTSR - Connection	kW	2.8189	154,121,672	319,825		
Unmetered Scattered Load	RTSR - Network	kWh	0.0073	1,196,380	0	1.0393	1,243,398
Unmetered Scattered Load	RTSR - Connection	kWh	0.0059	1,196,380	0	1.0393	1,243,398
Standby Power	RTSR - Network						0
Standby Power	RTSR - Connection						0
Street Lighting	RTSR - Network	kW	2.0738	1,855,541	5,184		
Street Lighting	RTSR - Connection	kW	1.6898	1,855,541	5,184		





# 2018 RTSR Workform for Electricity Distributors

Uniform Transmission Rates		Unit	2016		2017	2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW	\$	3.66		\$ 3.66	\$ 3.66
Line Connection Service Rate	kW	\$	0.87		\$ 0.87	\$ 0.87
Transformation Connection Service Rate	kW	\$	2.02		\$ 2.02	\$ 2.02

Hydro One Sub-Transmission Rates		Unit	2016		2017	2018
			Jan 2016	Feb - Dec 2016		
Rate Description			Rate		Rate	Rate
Network Service Rate	kW	\$	3.4121	\$ 3.3396	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7879	\$ 0.7791	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.8018	\$ 1.7713	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5897	\$ 2.5504	\$ 2.5203	\$ 2.5203

If needed, add extra host here. (I)		Unit	2016		2017	2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-		\$ -	\$ -

If needed, add extra host here. (II)		Unit	Effective January 1, 2016		Effective January 1, 2017	Effective January 1, 2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-		\$ -	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2016		Current 2017	Forecast 2018



# 2018 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".  
For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	69,694	\$3.66	255,080	70,071	\$0.87	60,962	70,071	\$2.02	141,543	\$ 202,505
February	68,122	\$3.66	249,327	68,122	\$0.87	59,266	68,122	\$2.02	137,606	\$ 196,873
March	53,424	\$3.66	195,532	56,325	\$0.87	49,003	56,325	\$2.02	113,777	\$ 162,779
April	50,206	\$3.66	183,754	60,725	\$0.87	52,831	60,735	\$2.02	122,685	\$ 175,515
May	49,702	\$3.66	181,909	51,366	\$0.87	44,688	51,366	\$2.02	103,759	\$ 148,448
June	47,246	\$3.66	172,920	55,583	\$0.87	48,357	55,583	\$2.02	112,278	\$ 160,635
July	59,602	\$3.66	218,143	70,120	\$0.87	61,004	70,120	\$2.02	141,642	\$ 202,647
August	63,866	\$3.66	233,750	75,136	\$0.87	65,368	75,136	\$2.02	151,775	\$ 217,143
September	64,452	\$3.66	235,894	75,826	\$0.87	65,969	75,826	\$2.02	153,169	\$ 219,137
October	53,325	\$3.66	195,170	56,482	\$0.87	49,139	56,482	\$2.02	114,094	\$ 163,233
November	43,046	\$3.66	157,548	50,642	\$0.87	44,059	50,642	\$2.02	102,297	\$ 146,355
December	48,617	\$3.66	177,938	51,687	\$0.87	44,968	51,687	\$2.02	104,408	\$ 149,375
<b>Total</b>	671,302	\$ 3.66	\$ 2,456,965	742,085	\$ 0.87	\$ 645,614	742,095	\$ 2.02	\$ 1,499,032	\$ 2,144,646

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,418	\$3.39	\$ 181,065	53,166	\$1.80	\$ 95,743	53,166	\$0.79	\$ 41,942	\$ 137,685
February	58,173	\$3.34	\$ 194,274	58,173	\$1.77	\$ 103,042	58,173	\$0.78	\$ 45,322	\$ 148,364
March	51,034	\$3.32	\$ 169,216	51,034	\$1.77	\$ 90,397	51,034	\$0.78	\$ 39,761	\$ 130,157
April	45,820	\$3.32	\$ 151,922	45,820	\$1.77	\$ 81,161	45,820	\$0.78	\$ 35,698	\$ 116,859
May	45,317	\$3.34	\$ 151,341	45,317	\$1.77	\$ 80,270	45,317	\$0.78	\$ 35,307	\$ 115,577
June	53,456	\$3.34	\$ 178,520	53,455	\$1.77	\$ 94,686	53,455	\$0.78	\$ 41,647	\$ 136,333
July	64,056	\$3.34	\$ 213,920	64,056	\$1.77	\$ 113,462	64,056	\$0.78	\$ 49,906	\$ 163,367
August	56,746	\$3.34	\$ 189,508	56,746	\$1.77	\$ 100,514	56,746	\$0.78	\$ 44,211	\$ 144,724
September	43,866	\$3.34	\$ 146,494	43,866	\$1.77	\$ 77,699	43,866	\$0.78	\$ 34,176	\$ 111,875
October	53,223	\$3.34	\$ 177,743	53,223	\$1.77	\$ 94,274	53,223	\$0.78	\$ 41,466	\$ 135,739
November	67,835	\$3.34	\$ 226,542	67,835	\$1.77	\$ 120,156	67,835	\$0.78	\$ 52,850	\$ 173,006
December	72,412	\$3.30	\$ 238,731	72,161	\$1.77	\$ 127,795	72,161	\$0.78	\$ 56,244	\$ 184,039
<b>Total</b>	665,354	\$ 3.34	\$ 2,219,275	664,851	\$ 1.77	\$ 1,179,197	664,851	\$ 0.78	\$ 518,529	\$ 1,697,726

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



# 2018 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".  
For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	123,112	\$3.54	\$ 436,145	123,237	\$1.27	\$ 156,704	123,237	\$1.49	\$ 183,485	\$ 340,190
February	126,295	\$3.51	\$ 443,601	126,295	\$1.29	\$ 162,308	126,295	\$1.45	\$ 182,929	\$ 345,237
March	104,458	\$3.49	\$ 364,747	107,359	\$1.30	\$ 139,399	107,359	\$1.43	\$ 153,537	\$ 292,936
April	96,026	\$3.50	\$ 335,676	106,545	\$1.26	\$ 133,991	106,555	\$1.49	\$ 158,383	\$ 292,374
May	95,019	\$3.51	\$ 333,250	96,683	\$1.29	\$ 124,958	96,683	\$1.44	\$ 139,066	\$ 264,024
June	100,702	\$3.49	\$ 351,440	109,038	\$1.31	\$ 143,043	109,038	\$1.41	\$ 153,925	\$ 296,968
July	123,658	\$3.49	\$ 432,063	134,176	\$1.30	\$ 174,466	134,176	\$1.43	\$ 191,548	\$ 366,014
August	120,612	\$3.51	\$ 423,258	131,882	\$1.26	\$ 165,882	131,882	\$1.49	\$ 195,985	\$ 361,867
September	108,318	\$3.53	\$ 382,388	119,692	\$1.20	\$ 143,668	119,692	\$1.57	\$ 187,344	\$ 331,012
October	106,548	\$3.50	\$ 372,912	109,705	\$1.31	\$ 143,413	109,705	\$1.42	\$ 155,560	\$ 298,972
November	110,881	\$3.46	\$ 384,090	118,477	\$1.39	\$ 164,215	118,477	\$1.31	\$ 155,147	\$ 319,362
December	121,029	\$3.44	\$ 416,669	123,848	\$1.39	\$ 172,763	123,848	\$1.30	\$ 160,652	\$ 333,414
<b>Total</b>	1,336,656	\$ 3.50	\$ 4,676,240	1,406,936	\$ 1.30	\$ 1,824,811	1,406,946	\$ 1.43	\$ 2,017,561	\$ 3,842,371



# 2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	69,694	\$ 3.6600	\$ 255,080	70,071	\$ 0.8700	\$ 60,962	70,071	\$ 2.0200	\$ 141,543	\$ 202,505
February	68,122	\$ 3.6600	\$ 249,327	68,122	\$ 0.8700	\$ 59,266	68,122	\$ 2.0200	\$ 137,606	\$ 196,873
March	53,424	\$ 3.6600	\$ 195,532	56,325	\$ 0.8700	\$ 49,003	56,325	\$ 2.0200	\$ 113,777	\$ 162,779
April	50,206	\$ 3.6600	\$ 183,754	60,725	\$ 0.8700	\$ 52,831	60,735	\$ 2.0200	\$ 122,685	\$ 175,515
May	49,702	\$ 3.6600	\$ 181,909	51,366	\$ 0.8700	\$ 44,688	51,366	\$ 2.0200	\$ 103,759	\$ 148,448
June	47,246	\$ 3.6600	\$ 172,920	55,583	\$ 0.8700	\$ 48,357	55,583	\$ 2.0200	\$ 112,278	\$ 160,635
July	59,602	\$ 3.6600	\$ 218,143	70,120	\$ 0.8700	\$ 61,004	70,120	\$ 2.0200	\$ 141,642	\$ 202,647
August	63,866	\$ 3.6600	\$ 233,750	75,136	\$ 0.8700	\$ 65,368	75,136	\$ 2.0200	\$ 151,775	\$ 217,143
September	64,452	\$ 3.6600	\$ 235,894	75,826	\$ 0.8700	\$ 65,969	75,826	\$ 2.0200	\$ 153,169	\$ 219,137
October	53,325	\$ 3.6600	\$ 195,170	56,482	\$ 0.8700	\$ 49,139	56,482	\$ 2.0200	\$ 114,094	\$ 163,233
November	43,046	\$ 3.6600	\$ 157,548	50,642	\$ 0.8700	\$ 44,059	50,642	\$ 2.0200	\$ 102,297	\$ 146,355
December	48,617	\$ 3.6600	\$ 177,938	51,687	\$ 0.8700	\$ 44,968	51,687	\$ 2.0200	\$ 104,408	\$ 149,375
<b>Total</b>	671,302	\$ 3.66	\$ 2,456,965	742,085	\$ 0.87	\$ 645,614	742,095	\$ 2.02	\$ 1,499,032	\$ 2,144,646

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,418	\$ 3.1942	\$ 170,627	53,166	\$ 0.7710	\$ 40,991	53,166	\$ 1.7493	\$ 93,004	\$ 133,995
February	58,173	\$ 3.1942	\$ 185,816	58,173	\$ 0.7710	\$ 44,851	58,173	\$ 1.7493	\$ 101,762	\$ 146,613
March	51,034	\$ 3.1942	\$ 163,013	51,034	\$ 0.7710	\$ 39,347	51,034	\$ 1.7493	\$ 89,274	\$ 128,621
April	45,820	\$ 3.1942	\$ 146,358	45,820	\$ 0.7710	\$ 35,327	45,820	\$ 1.7493	\$ 80,153	\$ 115,480
May	45,317	\$ 3.1942	\$ 144,752	45,317	\$ 0.7710	\$ 34,939	45,317	\$ 1.7493	\$ 79,273	\$ 114,213
June	53,456	\$ 3.1942	\$ 170,748	53,455	\$ 0.7710	\$ 41,214	53,455	\$ 1.7493	\$ 93,510	\$ 134,724
July	64,056	\$ 3.1942	\$ 204,606	64,056	\$ 0.7710	\$ 49,387	64,056	\$ 1.7493	\$ 112,052	\$ 161,439
August	56,746	\$ 3.1942	\$ 181,257	56,746	\$ 0.7710	\$ 43,751	56,746	\$ 1.7493	\$ 99,265	\$ 143,016
September	43,866	\$ 3.1942	\$ 140,116	43,866	\$ 0.7710	\$ 33,820	43,866	\$ 1.7493	\$ 76,734	\$ 110,555
October	53,223	\$ 3.1942	\$ 170,004	53,223	\$ 0.7710	\$ 41,035	53,223	\$ 1.7493	\$ 93,103	\$ 134,137
November	67,835	\$ 3.1942	\$ 216,678	67,835	\$ 0.7710	\$ 52,301	67,835	\$ 1.7493	\$ 118,664	\$ 170,965
December	72,412	\$ 3.1942	\$ 231,299	72,161	\$ 0.7710	\$ 55,636	72,161	\$ 1.7493	\$ 126,231	\$ 181,867
<b>Total</b>	665,354	\$ 3.19	\$ 2,125,274	664,851	\$ 0.77	\$ 512,600	664,851	\$ 1.75	\$ 1,163,024	\$ 1,675,624

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



# 2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	123,112	\$3.46	\$ 425,707	123,237	\$0.83	\$ 101,953	123,237	\$1.90	\$ 234,547	\$ 336,500
February	126,295	\$3.45	\$ 435,142	126,295	\$0.82	\$ 104,117	126,295	\$1.90	\$ 239,368	\$ 343,486
March	104,458	\$3.43	\$ 358,545	107,359	\$0.82	\$ 88,350	107,359	\$1.89	\$ 203,050	\$ 291,400
April	96,026	\$3.44	\$ 330,112	106,545	\$0.83	\$ 88,158	106,555	\$1.90	\$ 202,837	\$ 290,995
May	95,019	\$3.44	\$ 326,661	96,683	\$0.82	\$ 79,628	96,683	\$1.89	\$ 183,032	\$ 262,660
June	100,702	\$3.41	\$ 343,668	109,038	\$0.82	\$ 89,571	109,038	\$1.89	\$ 205,787	\$ 295,359
July	123,658	\$3.42	\$ 422,750	134,176	\$0.82	\$ 110,391	134,176	\$1.89	\$ 253,695	\$ 364,086
August	120,612	\$3.44	\$ 415,007	131,882	\$0.83	\$ 109,119	131,882	\$1.90	\$ 251,040	\$ 360,159
September	108,318	\$3.47	\$ 376,010	119,692	\$0.83	\$ 99,789	119,692	\$1.92	\$ 229,903	\$ 329,692
October	106,548	\$3.43	\$ 365,174	109,705	\$0.82	\$ 90,174	109,705	\$1.89	\$ 207,196	\$ 297,370
November	110,881	\$3.38	\$ 374,227	118,477	\$0.81	\$ 96,359	118,477	\$1.87	\$ 220,961	\$ 317,320
December	121,029	\$3.38	\$ 409,237	123,848	\$0.81	\$ 100,604	123,848	\$1.86	\$ 230,639	\$ 331,242
<b>Total</b>	<b>1,336,656</b>	<b>\$ 3.43</b>	<b>\$ 4,582,239</b>	<b>1,406,936</b>	<b>\$ 0.82</b>	<b>\$ 1,158,214</b>	<b>1,406,946</b>	<b>\$ 1.89</b>	<b>\$ 2,662,056</b>	<b>\$ 3,820,270</b>



# 2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	69,694	\$ 3.6600	\$ 255,080	70,071	\$ 0.8700	\$ 60,962	70,071	\$ 2.0200	\$ 141,543	\$ 202,505
February	68,122	\$ 3.6600	\$ 249,327	68,122	\$ 0.8700	\$ 59,266	68,122	\$ 2.0200	\$ 137,606	\$ 196,873
March	53,424	\$ 3.6600	\$ 195,532	56,325	\$ 0.8700	\$ 49,003	56,325	\$ 2.0200	\$ 113,777	\$ 162,779
April	50,206	\$ 3.6600	\$ 183,754	60,725	\$ 0.8700	\$ 52,831	60,735	\$ 2.0200	\$ 122,685	\$ 175,515
May	49,702	\$ 3.6600	\$ 181,909	51,366	\$ 0.8700	\$ 44,688	51,366	\$ 2.0200	\$ 103,759	\$ 148,448
June	47,246	\$ 3.6600	\$ 172,920	55,583	\$ 0.8700	\$ 48,357	55,583	\$ 2.0200	\$ 112,278	\$ 160,635
July	59,602	\$ 3.6600	\$ 218,143	70,120	\$ 0.8700	\$ 61,004	70,120	\$ 2.0200	\$ 141,642	\$ 202,647
August	63,866	\$ 3.6600	\$ 233,750	75,136	\$ 0.8700	\$ 65,368	75,136	\$ 2.0200	\$ 151,775	\$ 217,143
September	64,452	\$ 3.6600	\$ 235,894	75,826	\$ 0.8700	\$ 65,969	75,826	\$ 2.0200	\$ 153,169	\$ 219,137
October	53,325	\$ 3.6600	\$ 195,170	56,482	\$ 0.8700	\$ 49,139	56,482	\$ 2.0200	\$ 114,094	\$ 163,233
November	43,046	\$ 3.6600	\$ 157,548	50,642	\$ 0.8700	\$ 44,059	50,642	\$ 2.0200	\$ 102,297	\$ 146,355
December	48,617	\$ 3.6600	\$ 177,938	51,687	\$ 0.8700	\$ 44,968	51,687	\$ 2.0200	\$ 104,408	\$ 149,375
<b>Total</b>	671,302	\$ 3.66	\$ 2,456,965	742,085	\$ 0.87	\$ 645,614	742,095	\$ 2.02	\$ 1,499,032	\$ 2,144,646

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,418	\$ 3.1942	\$ 170,627	53,166	\$ 0.7710	\$ 40,991	53,166	\$ 1.7493	\$ 93,004	\$ 133,995
February	58,173	\$ 3.1942	\$ 185,816	58,173	\$ 0.7710	\$ 44,851	58,173	\$ 1.7493	\$ 101,762	\$ 146,613
March	51,034	\$ 3.1942	\$ 163,013	51,034	\$ 0.7710	\$ 39,347	51,034	\$ 1.7493	\$ 89,274	\$ 128,621
April	45,820	\$ 3.1942	\$ 146,358	45,820	\$ 0.7710	\$ 35,327	45,820	\$ 1.7493	\$ 80,153	\$ 115,480
May	45,317	\$ 3.1942	\$ 144,752	45,317	\$ 0.7710	\$ 34,939	45,317	\$ 1.7493	\$ 79,273	\$ 114,213
June	53,456	\$ 3.1942	\$ 170,748	53,455	\$ 0.7710	\$ 41,214	53,455	\$ 1.7493	\$ 93,510	\$ 134,724
July	64,056	\$ 3.1942	\$ 204,606	64,056	\$ 0.7710	\$ 49,387	64,056	\$ 1.7493	\$ 112,052	\$ 161,439
August	56,746	\$ 3.1942	\$ 181,257	56,746	\$ 0.7710	\$ 43,751	56,746	\$ 1.7493	\$ 99,265	\$ 143,016
September	43,866	\$ 3.1942	\$ 140,116	43,866	\$ 0.7710	\$ 33,820	43,866	\$ 1.7493	\$ 76,734	\$ 110,555
October	53,223	\$ 3.1942	\$ 170,004	53,223	\$ 0.7710	\$ 41,035	53,223	\$ 1.7493	\$ 93,103	\$ 134,137
November	67,835	\$ 3.1942	\$ 216,678	67,835	\$ 0.7710	\$ 52,301	67,835	\$ 1.7493	\$ 118,664	\$ 170,965
December	72,412	\$ 3.1942	\$ 231,299	72,161	\$ 0.7710	\$ 55,636	72,161	\$ 1.7493	\$ 126,231	\$ 181,867
<b>Total</b>	665,354	\$ 3.19	\$ 2,125,274	664,851	\$ 0.77	\$ 512,600	664,851	\$ 1.75	\$ 1,163,024	\$ 1,675,624

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

## 2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total	-			\$	-	\$	-	-			\$	-
Total	Network			Line Connection			Transformation Connection			Total Line		
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount		
January	123,112	\$ 3.46	425,707	123,237	\$ 0.83	101,953	123,237	\$ 1.90	234,547	\$ 336,500		
February	126,295	\$ 3.45	435,142	126,295	\$ 0.82	104,117	126,295	\$ 1.90	239,368	\$ 343,486		
March	104,458	\$ 3.43	358,545	107,359	\$ 0.82	88,350	107,359	\$ 1.89	203,050	\$ 291,400		
April	96,026	\$ 3.44	330,112	106,545	\$ 0.83	88,158	106,555	\$ 1.90	202,837	\$ 290,995		
May	95,019	\$ 3.44	326,661	96,683	\$ 0.82	79,628	96,683	\$ 1.89	183,032	\$ 262,660		
June	100,702	\$ 3.41	343,668	109,038	\$ 0.82	89,571	109,038	\$ 1.89	205,787	\$ 295,359		
July	123,658	\$ 3.42	422,750	134,176	\$ 0.82	110,391	134,176	\$ 1.89	253,695	\$ 364,086		
August	120,612	\$ 3.44	415,007	131,882	\$ 0.83	109,119	131,882	\$ 1.90	251,040	\$ 360,159		
September	108,318	\$ 3.47	376,010	119,692	\$ 0.83	99,789	119,692	\$ 1.92	229,903	\$ 329,692		
October	106,548	\$ 3.43	365,174	109,705	\$ 0.82	90,174	109,705	\$ 1.89	207,196	\$ 297,370		
November	110,881	\$ 3.38	374,227	118,477	\$ 0.81	96,359	118,477	\$ 1.87	220,961	\$ 317,320		
December	121,029	\$ 3.38	409,237	123,848	\$ 0.81	100,604	123,848	\$ 1.86	230,639	\$ 331,242		
Total	1,336,656	\$ 3.43	\$ 4,582,239	1,406,936	\$ 0.82	\$ 1,158,214	1,406,946	\$ 1.89	\$ 2,662,056	\$ 3,820,270		



# 2017 RTSR Workform for Electricity Distributors

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0073	188,962,936	0	1,379,429	26.2%	1,199,285	0.0063
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	91,733,651	0	596,269	11.3%	518,400	0.0057
General Service 50 to 4,999 kW	RTSR - Network	kW	2.8710		755,372	2,168,673	41.1%	1,885,458	2.4961
Large Use	RTSR - Network	kW	3.4592		319,825	1,106,340	21.0%	961,859	3.0075
Unmetered Scattered Load	RTSR - Network	kWh	0.0073	1,243,398	0	9,077	0.2%	7,891	0.0063
Standby Power	RTSR - Network			0		0	0.0%	0	0.0000
Street Lighting	RTSR - Network	kW	2.0738		5,184	10,751	0.2%	9,347	1.8030

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh	0.0059	188,962,936	0	1,114,881	26.0%	991,632	0.0052
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0054	91,733,651	0	495,362	11.5%	440,600	0.0048
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.3395		755,372	1,767,193	41.1%	1,571,832	2.0809
Large Use	RTSR - Connection	kW	2.8189		319,825	901,556	21.0%	801,889	2.5073
Unmetered Scattered Load	RTSR - Connection	kWh	0.0059	1,243,398	0	7,336	0.2%	6,525	0.0052
Standby Power	RTSR - Connection			0		0	0.0%	0	0.0000
Street Lighting	RTSR - Connection	kW	1.6898		5,184	8,760	0.2%	7,792	1.5030

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential	RTSR - Network	kWh	0.0063	188,962,936	0	1,199,285	26.2%	1,199,285	0.0063
General Service Less Than 50 kW	RTSR - Network	kWh	0.0057	91,733,651	0	518,400	11.3%	518,400	0.0057
General Service 50 to 4,999 kW	RTSR - Network	kW	2.4961		755,372	1,885,458	41.1%	1,885,458	2.4961
Large Use	RTSR - Network	kW	3.0075		319,825	961,859	21.0%	961,859	3.0075
Unmetered Scattered Load	RTSR - Network	kWh	0.0063	1,243,398	0	7,891	0.2%	7,891	0.0063
Standby Power	RTSR - Network		0.0000	0		0	0.0%	0	0.0000
Street Lighting	RTSR - Network	kW	1.8030		5,184	9,347	0.2%	9,347	1.8030

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0052	188,962,936	0	991,632	26.0%	991,632	0.0052
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0048	91,733,651	0	440,600	11.5%	440,600	0.0048
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.0809		755,372	1,571,832	41.1%	1,571,832	2.0809
Large Use	RTSR - Connection	kW	2.5073		319,825	801,889	21.0%	801,889	2.5073
Unmetered Scattered Load	RTSR - Connection	kWh	0.0052	1,243,398	0	6,525	0.2%	6,525	0.0052
Standby Power	RTSR - Connection		0.0000	0		0	0.0%	0	0.0000
Street Lighting	RTSR - Connection	kW	1.5030		5,184	7,792	0.2%	7,792	1.5030



## Appendix F

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### 2018 Deferral and Variance (DVA) Work Form




Ontario Energy Board

## 2018 Deferral/Variance Account Workform


Utility Name	Kingston Hydro Corporation
Service Territory	
Assigned EB Number	EB-2017-0055
Name of Contact and Title	Sherry Gibson, Sr Advisor Rates & Reg Affairs
Phone Number	613-546-1181 ext. 2383
Email Address	<a href="mailto:sgibson@kingstonhydro.com">sgibson@kingstonhydro.com</a>

### General Notes

#### Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells contain fixed values, automatically generated values or formulae.

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# 2018 Deferral/Variance Account Workform

## Instructions for Tabs 2 to 7

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	1	Complete the DVA continuity schedule.  For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the closing 2014 balances in the Adjustments column under 2014.  For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2016 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014) would have information starting in 2014, when the relevant balances approved for disposition were first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting from the vintage year.
		2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2014 balances in the 2016 rate application, current balance requested for disposition accumulated from 2015 to 2016), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 4 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 5.1 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.
		2b	If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (i.e. 2015 and 2016 or 2016), check off the checkbox. If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider. If the checkbox is checked off, then tab 5.3 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 5.1. See step 12 below for further details. The CBR Class B balance will be allocated in tab 5 and the rate rider will be calculated in tab 6.
		3	Enter the number of utility specific 1508 sub-accounts that are approved for the utility in the textbox in cell B50. The DVA continuity schedule will generate the number of utility specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.
3. Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	4	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	5	Complete the billing determinant table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2. Information in these columns are populated based on data from tab 5.1.
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	6	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 5.1 to 5.3a have been completed.
5.1 - Class A Data Consumption	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	7	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year the Account 1589 GA balance was last disposed.
		8	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 10. If yes, #2b and tab 5.2 will be generated. Proceed to #2b. Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 9. If yes, tab 5.3a will be generated. Proceed to #3a in step 9.
		9	Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 5.2 and 5.3a, respectively. Each transition customer identified in tab 5.1, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 5.2 and 5.3a. The data in tab 5.1 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
		10	Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.

5.2 - GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	11	<p>This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2a during the period where the GA balance accumulated.</p> <p>In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.</p>
5.3 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	12	<p>This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. Select one of two options pertaining to the years in which the CBR Class B balance accumulated, either 2015 and 2016, or 2016 only in cell B13.</p> <p>The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.</p>
5.3a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).	13	<p>This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2b during the period where the CBR Class B balance accumulated.</p> <p>In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for the GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. All transition customers who are allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.</p>
6 - Calculation of Def-Var RR	This tab calculates all the applicable DVA ate riders.	14	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh/kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .
7 + 7.a GA Analysis	This is a new GA Analysis Workform that is to be completed.	15	Complete tab 7.a according to the instructions in tab 7.



## 2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has disposed of or is disposing of in the year in which the GL balance was last disposed. For example, if in the 2017 continuity schedule, the utility disposed of an account in 2014, the utility must enter the relevant balances approved for disposition was first transferred into Account 1595 (2014) starting from the vintage year. For any new accounts that have never been disposed, start

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>8</sup>	1580
Variance WMS - Sub-account CBR Class A <sup>8</sup>	1580
Variance WMS - Sub-account CBR Class B <sup>8</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588
RSVA - Global Adjustment <sup>12</sup>	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>	
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>
<b>Group 2 Accounts</b>	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	
Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508
Other Regulatory Assets - Sub-Account - Other	1508
	1508
	1508
	1508
	1508
	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
<b>Group 2 Sub-Total</b>	

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

\$

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

Account Descriptions	Account Number
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
Total of Group 1 and Group 2 Accounts (including 1592)	

Account Descriptions	Account Number
<b>LRAM Variance Account<sup>11</sup></b>	<b>1568</b>
<b>Total including Account 1568</b>	
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>1</sup>	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555
Smart Meter OM&A Variance <sup>5</sup>	1556
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576

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

<sup>1</sup> For RSA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

<sup>2</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di

<sup>3</sup> As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:  
 "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua  
 "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address

<sup>4</sup> Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar  
 Smart Meter Disposition and Cost Recovery (G-2011-0001)

<sup>5</sup> The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th  
 Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line \*Amount included in Deferr

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have  
 this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

<sup>6</sup> If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December  
 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20  
 the OEB in the 2017 rate decision.

<sup>7</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ  
 For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec  
 column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. C  
 Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expec  
 Claims column if the account is requested for disposition.

<sup>8</sup> As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject  
 Benefits portion of Account 1531 should be transferred to rate basis. The Direct Benefits portion of Account 1532 shoul  
 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcula

<sup>9</sup> Account 1580 RSA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amount  
 Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist

<sup>10</sup> Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispo  
 application, outside of this continuity schedule.

<sup>11</sup> Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

<sup>12</sup> Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants mu  
 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit  
 impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne  
 up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju  
 disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the  
 Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balar

Account Descriptions		Account Number		2011									
		Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11		
<b>Group 1 Accounts</b>													
LV Variance Account	1550		\$223,961	\$122,666	\$249,670	\$350,965	\$2,068	\$4,155	\$1,944			\$4,279	
Smart Metering Entity Charge Variance Account	1551												
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$1,077,319	-\$684,636	-\$278,082		-\$1,483,873	-\$7,102	-\$18,293	-\$4,040			-\$21,355	
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580												
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580												
RSVA - Retail Transmission Network Charge	1584	\$617,073	\$81,943	\$293,424		\$405,592	\$4,331	\$6,944	\$3,882			\$7,393	
RSVA - Retail Transmission Connection Charge	1586	\$709,877	\$16,107	\$363,485		\$362,499	\$5,391	\$7,369	\$5,058			\$7,702	
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$694,006	-\$232,448	-\$611,968		-\$314,486	-\$8,930	-\$935	-\$11,095			\$1,230	
RSVA - Global Adjustment <sup>12</sup>	1589	\$842,221	\$2,753,143	\$859,385		\$2,735,979	\$2,510	\$16,265	\$6,898			\$11,877	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595					\$0						\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	-\$1,419,001	\$768,362			-\$650,639	\$47,606	-\$15,047				\$32,559	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595		-\$228,949	-\$1,227,080		\$998,131		\$11,480	-\$53,612			\$65,092	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595					\$0						\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595					\$0						\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595					\$0						\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595					\$0						\$0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595					\$0						\$0	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>													
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>			-\$1,021,155	\$2,697,483	-\$478,170	\$249,670	\$2,404,168	\$45,874	\$11,938	-\$50,965	\$0	\$108,777	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>			-\$1,863,376	-\$55,660	-\$1,337,555	\$249,670	-\$331,811	\$43,364	-\$4,327	-\$57,863	\$0	\$96,900	
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>		\$842,221	\$2,753,143	\$859,385	\$0	\$2,735,979	\$2,510	\$16,265	\$6,898	\$0	\$11,877	
<b>Group 2 Accounts</b>													
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0						\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0						\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Variance - Ontario Clean Energy Benefit Act <sup>9</sup>	1508					\$0						\$0	
Other Regulatory Assets - Sub-Account - Other	1508					\$0						\$0	
	1508					\$0						\$0	
	1508					\$0						\$0	
	1508					\$0						\$0	
	1508					\$0						\$0	
Retail Cost Variance Account - Retail	1518					\$0						\$0	
Misc. Deferred Debits	1525					\$0						\$0	
Retail Cost Variance Account - STR	1548					\$0							



		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$1,021,155	\$2,697,483	-\$478,170	\$249,670	\$2,404,168	\$45,874	\$11,938	-\$50,965	\$0	\$108,777

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account <sup>11</sup>	1568					\$0					\$0
Total including Account 1568			\$2,697,483	-\$478,170	\$249,670	\$2,404,168	\$45,874	\$11,938	-\$50,965	\$0	\$108,777
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555					\$0					\$0
Smart Meter OM&A Variance <sup>4</sup>	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576										

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Do not include interest, adjustments, or OEB approved dispositions in this column.

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

As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable."

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the OEB's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Adjustments during 2016" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral and Variance Account Rate Rider Calculation".

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been approved for disposition in a previous decision. Report these account balances in the continuity schedule if this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017 on the December 31, 2016 balances adjusted for the disposed balances approved by the OEB in the 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2018 on the December 31, 2016 balances adjusted for the disposed interest balances approved by the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differences need to be explained.

For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in the "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor. Select the "Check to dispose of account" checkbox in Total Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to a materiality threshold. If the materiality threshold is met, per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included in the DVA continuity schedule to be requested for disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate riders. Only input the Direct Benefits portion of the account balances in this continuity schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2016, the balance must be explained.

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

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will be calculated in the DVA continuity schedule.

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with the audited account balance. If the audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need to be reversed in the amount requested for disposition in the following year. However, if the RPP Settlement true-up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment would have to be made in the first year at the beginning of the current period being requested for disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current period requested for disposition.

Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance requested for disposition.

## Referral/Variance Account Workform

## Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the user inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 / 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting 2014 when the relevant balances approved for disposition was first transferred into Account 1595 (201e provided starting from the vintage year. For any new accounts that have never been disposed, start

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	\$350,965	\$104,600		-\$47,363	\$408,202	\$4,279	\$5,793			\$10,072
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$1,483,873	-\$888,314			-\$2,372,187	-\$21,355	-\$28,000			-\$49,355
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	\$405,592	\$356,916			\$762,508	\$7,393	\$9,638			\$17,031
RSVA - Retail Transmission Connection Charge	1586	\$362,499	\$299,622			\$662,121	\$7,702	\$8,173			\$15,875
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$314,486	\$96,329		\$92,527	-\$125,630	\$1,230	\$2,110			\$3,340
RSVA - Global Adjustment <sup>12</sup>	1589	\$2,735,979	\$2,361,773		\$279,566	\$5,377,318	\$11,877	\$50,455			\$62,332
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	-\$650,639	\$384,820		-\$256	-\$266,075	\$32,559	-\$5,368		-\$6	\$27,185
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$998,131	-\$738,103			\$260,028	\$65,092	\$9,644			\$74,736
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0	\$249,231	\$490,638		-\$241,407	\$0	-\$3,926	\$42,067		-\$45,993
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$0	\$0				\$0
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)		\$2,404,168	\$2,226,874	\$490,638	\$324,474	\$4,464,878	\$108,777	\$48,519	\$42,067	-\$6	\$115,223
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$331,811	-\$134,899	\$490,638	\$44,908	-\$912,440	\$96,900	-\$1,936	\$42,067	-\$6	\$52,891
RSVA - Global Adjustment 12	1589	\$2,735,979	\$2,361,773	\$0	\$279,566	\$5,377,318	\$11,877	\$50,455	\$0	\$0	\$62,332
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act <sup>9</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$2,404,168	\$2,226,874	\$490,638	\$324,474	\$4,464,878	\$108,777	\$48,519	\$42,067	-\$6	\$115,223

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account <sup>11</sup>	1568	\$0				\$0	\$0				\$0
Total including Account 1568		\$2,404,168	\$2,226,874	\$490,638	\$324,474	\$4,464,878	\$108,777	\$48,519	\$42,067	-\$6	\$115,223
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0					

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

\*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Varians Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Defer

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. ( Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amount Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

## Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the unit has disposed of since the year in which the GL balance was last disposed. For example, if in the 2017 Continuity Schedule, the unit disposed of an account, the unit must enter the GL balance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (2014) starting from the vintage year. For any new accounts that have never been disposed, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (2014) starting from the vintage year.

Account Descriptions		Account Number	2013											2014		
			Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13				
Group 1 Accounts																
LV Variance Account	1550	\$408,202	\$367,934	\$350,964		\$425,172	\$10,072	\$5,527	\$11,134		\$4,465	\$425,172	\$360,059	\$57,236		
Smart Metering Entity Charge Variance Account	1551	\$0	\$44,232			\$44,232	\$0	\$385			\$385	\$44,232	\$-5,087			
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$-2,372,187	\$-443,319	\$-1,483,874		\$-1,331,632	\$-49,395	\$-24,773	\$-50,339		\$-23,789	\$-1,331,632	\$24,615	\$-888,314		
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580															
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580															
RSVA - Retail Transmission Network Charge	1584	\$762,508	\$216,076	\$405,591		\$572,993	\$17,031	\$8,813	\$15,315		\$10,529	\$572,993	\$212,780	\$356,916		
RSVA - Retail Transmission Connection Charge	1586	\$662,121	\$109,014	\$362,498		\$408,638	\$15,875	\$6,180	\$14,782		\$7,273	\$408,638	\$141,358	\$299,622		
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$-125,630	\$-196,803	\$-314,526		\$-7,907	\$3,340	\$-10,565	\$-4,912		\$-2,313	\$-7,907	\$-1,451,057	\$188,897		
RSVA - Global Adjustment <sup>12</sup>	1589	\$5,377,318	\$3,300,841	\$2,735,980		\$5,942,180	\$62,332	\$89,339	\$65,318		\$86,353	\$5,942,180	\$3,398,074	\$2,641,339		
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595	\$0				\$0	\$0				\$0	\$0				
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$-266,075	\$-4,687	\$-256		\$-270,506	\$27,185	\$-3,930	\$-11		\$23,266	\$-270,506	\$3,931	\$-266,074		
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$260,028	\$-331,324			\$-71,296	\$74,736	\$162			\$74,898	\$-71,296	\$2,827			
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$-241,407	\$256,096			\$14,689	\$-45,993	\$-676			\$-46,669	\$14,689	\$-1,341			
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$0	\$-1,333,337	\$-2,056,378		\$723,041	\$0	\$12,831	\$-51,286		\$64,117	\$723,041	\$-839,574			
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$0				\$0	\$0				\$0	\$0	\$-1,454,779	\$-2,389,879		
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$0				\$0	\$0				\$0	\$0				
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$0				\$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)		\$4,464,878	\$1,984,724	\$-1	\$0	\$6,449,603	\$115,223	\$83,292	\$1	\$0	\$198,514	\$6,449,603	\$391,807	\$-257		
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$-912,440	\$-1,316,118	\$-2,735,981	\$0	\$507,423	\$52,891	\$-6,047	\$-65,317	\$0	\$112,161	\$507,423	\$-3,006,267	\$-2,641,596		
RSVA - Global Adjustment 12		1589	\$5,377,318	\$3,300,841	\$2,735,980	\$0	\$5,942,180	\$62,332	\$89,339	\$65,318	\$0	\$86,353	\$5,942,180	\$3,398,074	\$2,641,339	
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery																
Variance - Ontario Clean Energy Benefit Act <sup>1</sup>	1508	\$0				\$0	\$0				\$0	\$0				
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0	\$0				
	1508	\$0				\$0	\$0				\$0	\$0				
	1508	\$0				\$0	\$0				\$0	\$0				
	1508	\$0				\$0	\$0				\$0	\$0				
	1508	\$0				\$0	\$0				\$0	\$0				
	1508	\$0				\$0	\$0				\$0	\$0				
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0	\$0				
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0	\$0				
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0				
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

		2013												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0	\$0		
Total of Group 1 and Group 2 Accounts (including 1592)		\$4,464,878	\$1,984,724	-\$1	\$0	\$6,449,603	\$115,223	\$83,292	\$1	\$0	\$198,514	\$6,449,603	\$391,807	-\$257

		2013												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014
LRAM Variance Account <sup>11</sup>	1568	\$0				\$0	\$0				\$0	\$0		
Total including Account 1568		\$4,464,878	\$1,984,724	-\$1	\$0	\$6,449,603	\$115,223	\$83,292	\$1	\$0	\$198,514	\$6,449,603	\$391,807	-\$257
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0	\$0		
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0				\$0	\$0				\$0	\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0		
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0		
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0		
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter OM&A Variance <sup>4</sup>	1556	\$0				\$0	\$0				\$0	\$0		
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557											\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575	\$0				\$0						\$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576	\$0				\$0						\$0		

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

For RSVa accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

\*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Varians Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Defer

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. ( Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul

Account 1580 RSVa WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amoun Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala



## Referral/Variance Account Workform

## Referral/Variance Account Workform

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

2014									2015						
Account Descriptions	Account Number	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
Group 1 Accounts															
LV Variance Account	1550		\$727,995	\$4,465	\$6,496	\$59		\$10,902	\$727,995	\$690,308	\$367,935		\$1,050,369	\$10,902	\$7,761
Smart Metering Entity Charge Variance Account	1551		\$39,145	\$385	\$580			\$965	\$39,145	-\$2,817	\$44,232		-\$7,905	\$965	\$89
RSVA - Wholesale Market Service Charge <sup>8</sup>	1580		-\$418,703	-\$23,789	\$1,857	-\$16,427		-\$5,505	-\$418,703	-\$1,405,843	-\$443,319		-\$1,381,227	-\$5,505	-\$6,796
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580								\$0	\$23,559			\$0	\$84	
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580								\$0	\$151,082			\$151,082	\$0	\$480
RSVA - Retail Transmission Network Charge	1584		\$428,857	\$10,529	\$6,172	\$8,712		\$7,989	\$428,857	\$690,134	\$216,076		\$902,915	\$7,989	\$3,640
RSVA - Retail Transmission Connection Charge	1586		\$250,374	\$7,273	\$3,494	\$6,965		\$3,802	\$250,374	\$637,424	\$109,015		\$778,783	\$3,802	\$2,684
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588		-\$1,647,860	-\$2,313	-\$855	\$11,955		-\$15,123	-\$1,647,860	-\$2,069,276	-\$196,803		-\$3,520,334	-\$15,123	-\$29,689
RSVA - Global Adjustment <sup>12</sup>	1589		\$6,698,915	\$86,353	\$63,381	\$48,786		\$100,948	\$6,698,915	\$3,391,906	\$3,300,842		\$6,789,979	\$100,948	\$64,068
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595		\$0	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	-\$256	-\$757	\$23,266	\$1,284	\$24,577	-\$5	-\$32	-\$757	-\$827	-\$4,687		\$3,103	-\$32	\$17
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595		-\$68,468	\$74,898	-\$982			\$73,916	-\$68,468	-\$2,482	-\$71,294		\$343	\$73,916	-\$314
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595		\$13,348	-\$46,669	\$202			-\$46,467	\$13,348		\$14,689		-\$1,341	-\$46,467	\$49
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595		-\$116,533	\$64,117	\$1,313			\$65,430	-\$116,533	-\$35,020			-\$151,553	\$65,430	-\$1,753
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595		\$935,100	\$0	\$15,170	-\$84,643		\$99,813	\$935,100	-\$1,082,420			-\$147,320	\$99,813	\$2,586
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595		\$0	\$0				\$0	\$0	-\$2,130,061	-\$3,336,686		\$1,206,625	\$0	\$18,592
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595		\$0	\$0				\$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)		-\$256	\$6,841,411	\$198,514	\$98,112	-\$16	-\$5	\$296,638	\$6,841,411	-\$1,144,333	-\$1	\$0	\$5,697,079	\$296,638	\$61,498
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$256	\$142,496	\$112,161	\$34,731	-\$48,802	-\$5	\$195,690	\$142,496	-\$4,536,239	-\$3,300,843	\$0	-\$1,092,900	\$195,690	-\$2,571
RSVA - Global Adjustment 12	1589		\$0	\$6,698,915	\$86,353	\$63,381	\$48,786	\$0	\$6,698,915	\$3,391,906	\$3,300,842	\$0	\$6,789,979	\$100,948	\$64,068
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	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 - Financial Assistance Payment and Recovery															
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Other	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - Retail	1518		\$0	\$0				\$0	\$0				\$0	\$0	
Misc. Deferred Debits	1525		\$0	\$0				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - STR	1548		\$0	\$0				\$0	\$0				\$0	\$0	
Board-Approved CDM Variance Account	1567		\$0	\$0				\$0	\$0				\$0	\$0	
Extra-Ordinary Event Costs	1572		\$0	\$0				\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574		\$0	\$0				\$0	\$0				\$0	\$0	
RSVA - One-time	1582		\$0	\$0				\$0	\$0				\$0	\$0	
Other Deferred Credits	2425		\$0	\$0				\$0	\$0				\$0	\$0	
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		2014							2015						
Account Descriptions	Account Number	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0				\$0	\$0				\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$0	\$0				\$0	\$0				\$0	\$0	
Total of Group 1 and Group 2 Accounts (including 1592)		-\$256	\$6,841,411	\$198,514	\$98,112	-\$16	-\$5	\$296,638	\$6,841,411	-\$1,144,333	-\$1	\$0	\$5,697,079	\$296,638	\$61,498

		2014							2015						
Account Descriptions	Account Number	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
LRAM Variance Account <sup>11</sup>	1568		\$0	\$0				\$0	\$0				\$0	\$0	
<b>Total including Account 1568</b>		<b>-\$256</b>	<b>\$6,841,411</b>	<b>\$198,514</b>	<b>\$98,112</b>	<b>-\$16</b>	<b>-\$5</b>	<b>\$296,638</b>	<b>\$6,841,411</b>	<b>-\$1,144,333</b>	<b>-\$1</b>	<b>\$0</b>	<b>\$5,697,079</b>	<b>\$296,638</b>	<b>\$61,498</b>
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531		\$0	\$0				\$0	\$0				\$0	\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532		\$0	\$0				\$0	\$0				\$0	\$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		\$0	\$0				\$0	\$0				\$0	\$0	
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555		\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555		\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555		\$0	\$0				\$0	\$0				\$0	\$0	
Smart Meter OM&A Variance <sup>4</sup>	1556		\$0	\$0				\$0	\$0				\$0	\$0	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557		\$0	\$0				\$0	\$0				\$0	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575		\$0						\$0				\$0		
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576		\$0						\$0				\$0		

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Varians Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Defer

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. ( Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expex Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amount Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispo application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

## Referral/Variance Account Workform

## Referral/Variance Account Workform

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

					2016											
Account Descriptions	Account Number	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB	
Group 1 Accounts																
LV Variance Account	1550	\$11,593	\$1,513	\$8,584	\$1,050,369	\$61,724	\$360,059		\$752,033	\$8,584	\$7,932	\$3,355	-\$3,424	\$9,737	\$690,309	
Smart Metering Entity Charge Variance Account	1551	\$598	-\$637	-\$181	-\$7,905	-\$2,712	-\$5,087		-\$5,529	-\$181	-\$78	\$310	\$441	-\$128	-\$2,817	
RSVA - Wholesale Market Service Charge <sup>8</sup>	1580	-\$16,021	-\$2,894	\$826	-\$1,381,227	-\$602,172	\$24,615		-\$2,008,014	\$826	-\$18,682	\$10,793	\$4,885	-\$23,764	-\$1,405,842	
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580			\$84	\$23,559	-\$22,303			\$1,257	\$84	\$143			\$227		
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580			\$480	\$151,082	-\$5,468			\$145,613	\$480	\$1,687			\$2,167	\$151,082	
RSVA - Retail Transmission Network Charge	1584	\$6,037	\$259	\$5,851	\$902,915	-\$469,189	\$212,780		\$220,946	\$5,851	\$5,200	\$4,343	-\$1,382	\$5,326	\$690,135	
RSVA - Retail Transmission Connection Charge	1586	\$2,437	\$301	\$4,350	\$778,783	-\$260,031	\$141,358		\$377,394	\$4,350	\$5,500	\$2,955	-\$861	\$6,034	\$637,425	
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$18,112	-\$2,492	-\$29,192	-\$3,520,334	\$2,650,728	-\$1,451,057		\$581,450	-\$29,192	-\$29,671	-\$13,313	\$4,366	-\$41,184	-\$2,069,277	
RSVA - Global Adjustment <sup>12</sup>	1589	\$102,042	\$1,171	\$64,145	\$6,789,979	\$5,466,714	\$3,398,074		\$8,858,618	\$64,145	\$63,523	\$37,080	-\$18,424	\$72,164	\$3,391,905	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595			\$0	\$0				\$0	\$0				\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	-\$1,430	-\$1,307	\$108	\$3,103		\$3,931		-\$828	\$108	-\$9	\$1,442	\$1,326	-\$17	-\$828	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$73,505	-\$24	\$73	\$343		\$2,827		-\$2,484	\$73	-\$27	\$441	\$342	-\$53		
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	-\$46,382	\$5	-\$31	-\$1,341		-\$1,341		\$0	-\$31		-\$101	-\$70	-\$0		
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595			\$63,677	-\$151,553		-\$116,533		-\$35,020	\$63,677	-\$385	\$64,121	\$79	-\$751	-\$35,020	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595			\$102,399	-\$147,320	\$16			-\$147,305	\$102,399	-\$1,620			\$100,779	-\$147,320	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	-\$114,267		\$132,859	\$1,206,625	-\$1,542,307	\$35,845		-\$371,527	\$132,859	\$211	\$12,225		\$120,845		
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595			\$0	\$0	-\$2,800,481	-\$3,137,704		\$337,222	\$0	\$23,611	-\$190,399		\$214,010		
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	-\$4,106	\$354,030	\$5,697,079	\$2,474,517	-\$532,231		\$0	\$8,703,827	\$354,030	\$57,335	-\$66,750	-\$12,722	\$465,392	\$1,899,752
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$102,042	-\$5,277	\$289,885	-\$1,092,900	-\$2,992,197	-\$3,930,306		\$0	-\$154,791	\$289,885	-\$6,188	-\$103,829	\$5,702	\$393,228	-\$1,492,153
RSVA - Global Adjustment 12	1589	\$102,042	\$1,171	\$64,145	\$6,789,979	\$5,466,714	\$3,398,074		\$0	\$8,858,618	\$64,145	\$63,523	\$37,080	-\$18,424	\$72,164	\$3,391,905
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0				\$0	\$0				\$0		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0				\$0	\$0				\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery																
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0	\$0				\$0	\$0				\$0		
Other Regulatory Assets - Sub-Account - Other	1508			\$0	\$0				\$0	\$0				\$0		
	1508			\$0	\$0				\$0	\$0				\$0		
	1508			\$0	\$0				\$0	\$0				\$0		
	1508			\$0	\$0				\$0	\$0				\$0		
	1508			\$0	\$0				\$0	\$0				\$0		
Retail Cost Variance Account - Retail	1518			\$0	\$0				\$0	\$0				\$0		
Misc. Deferred Debits	1525			\$0	\$0				\$0	\$0				\$0		
Retail Cost Variance Account - STR	1548			\$0	\$0				\$0	\$0				\$0		
Board-Approved CDM Variance Account	1567			\$0	\$0				\$0	\$0				\$0		
Extra-Ordinary Event Costs	1572			\$0	\$0				\$0	\$0				\$0		
Deferred Rate Impact Amounts	1574			\$0	\$0				\$0	\$0				\$0		
RSVA - One-time	1582			\$0	\$0				\$0	\$0				\$0		
Other Deferred Credits	2425			\$0	\$0				\$0	\$0				\$0		
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

					2016											
Account Descriptions	Account Number	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0				\$0	\$0				\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0	\$0				\$0	\$0				\$0		
Total of Group 1 and Group 2 Accounts (including 1592)		\$0	-\$4,106	\$354,030	\$5,697,079	\$2,474,517	-\$532,231	\$0	\$8,703,827	\$354,030	\$57,335	-\$66,750	-\$12,722	\$465,392	\$1,899,752	

				2016											
Account Descriptions	Account Number	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
LRAM Variance Account <sup>11</sup>	1568			\$0	\$0				\$0	\$0	\$0			\$0	
Total including Account 1568		\$0	-\$4,106	\$354,030	\$5,697,079	\$2,474,517	-\$532,231	\$0	\$8,703,827	\$354,030	\$57,335	-\$66,750	-\$12,722	\$465,392	\$1,899,752
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0	\$0				\$0	\$0				\$0	
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532			\$0	\$0				\$0	\$0				\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0				\$0	\$0				\$0	
Smart Grid Capital Deferral Account	1534			\$0	\$0				\$0	\$0				\$0	
Smart Grid OM&A Deferral Account	1535			\$0	\$0				\$0	\$0				\$0	
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0				\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555			\$0	\$0				\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555			\$0	\$0				\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555			\$0	\$0				\$0	\$0				\$0	
Smart Meter OM&A Variance <sup>4</sup>	1556			\$0	\$0				\$0	\$0				\$0	
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557			\$0	\$0				\$0	\$0				\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575				\$0				\$0						
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576				\$0				\$0						

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

For RSA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Varians Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Defer

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. ( Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul

Account 1580 RSA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amoun Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispo application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

## Referral/Variance Account Workform

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2016), check off the checkbox ☒

If you had any customers classified as Class A at any point during 2015 and 2016, or 2016), check off the checkbox.

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

		2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR		
Account Descriptions	Account Number	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim	As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)	
Group 1 Accounts											
LV Variance Account	1550	\$12,822	\$61,724	-\$3,085	\$679		-\$2,406	\$59,318.31	\$761,770		
Smart Metering Entity Charge Variance Account	1551	-\$523	-\$2,712	\$395	-\$30		\$365	-\$2,347.39	-\$5,658	-\$	
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	-\$25,431	-\$602,172	\$1,667	-\$6,624		-\$4,957	-\$807,128.59	-\$2,031,778	-\$	
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580		\$1,257	\$227	\$14		\$241	\$0.00	\$1,483	-\$	
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580	\$2,142	-\$5,469	\$25	-\$60		-\$35	-\$5,503.92	\$147,780	-\$	
RSVA - Retail Transmission Network Charge	1584	\$9,100	-\$469,189	-\$3,774	-\$5,161		-\$8,935	-\$478,129.99	\$226,272	-\$	
RSVA - Retail Transmission Connection Charge	1586	\$8,407	-\$260,031	-\$2,373	-\$2,860		-\$5,233	-\$265,263.96	\$383,428	-\$	
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	-\$38,641	\$2,650,727	-\$2,543	\$29,158		\$26,615	\$2,677,342.61	\$540,267	\$	
RSVA - Global Adjustment <sup>12</sup>	1589	\$64,377	\$5,466,713	\$7,787	\$60,134		\$67,921	\$5,534,634.50	\$8,930,783	\$	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595		\$0	\$0	\$0		<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	-\$1,343	-\$0	\$1,326	-\$0		\$1,326	<input checked="" type="checkbox"/> Check to Dispose of Account	\$1,326.10	-\$845	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595		-\$2,484	-\$53	-\$27		-\$80	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$2,564.67	-\$2,537	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$70	\$0	-\$70	\$0		-\$70	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	-\$829	\$0	\$78	\$0		\$78	<input checked="" type="checkbox"/> Check to Dispose of Account	\$78.63	-\$35,770	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$100,778	\$15	\$1	\$0		\$1	<input checked="" type="checkbox"/> Check to Dispose of Account	\$16.20	-\$46,526	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595		-\$371,527	\$120,845	-\$4,087		\$116,758	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$254,769.15	-\$250,682	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595		\$337,222	\$214,010	\$3,709		\$217,719	<input checked="" type="checkbox"/> Check to Dispose of Account	\$554,941.63	-\$551,232	
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)		\$130,929	\$6,804,075	\$334,463	\$74,845	\$0	\$409,308	\$7,211,956.31	\$9,169,219	-\$	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$66,552	\$1,337,362	\$326,676	\$14,711	\$0	\$341,387	\$1,677,321.81	\$238,436	-\$	
RSVA - Global Adjustment 12	1589	\$64,377	\$5,466,713	\$7,787	\$60,134	\$0	\$67,921	\$5,534,634.50	\$8,930,783	\$	
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	\$0			\$0	\$0.00		\$	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$0	\$0			\$0	\$0.00		\$	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508		\$0	\$0			\$0	\$0.00		\$	
Other Regulatory Assets - Sub-Account - Other	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
Retail Cost Variance Account - Retail	1518		\$0	\$0			\$0	\$0.00		\$	
Misc. Deferred Debits	1525		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
Retail Cost Variance Account - STR	1548		\$0	\$0			\$0	\$0.00		\$	
Board-Approved CDM Variance Account	1567		\$0	\$0			\$0	\$0.00		\$	
Extra-Ordinary Event Costs	1572		\$0	\$0			\$0	\$0.00		\$	
Deferred Rate Impact Amounts	1574		\$0	\$0			\$0	\$0.00		\$	
RSVA - One-time	1582		\$0	\$0			\$0	\$0.00		\$	
Other Deferred Credits	2425		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$	
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$	

		2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim	As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0			\$0	\$0.00		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$0	\$0			\$0	\$0.00		\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$130,929	\$6,804,075	\$334,463	\$74,845	\$0	\$409,308	\$7,211,956.31	\$9,169,219	-\$0



		2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim	As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
LRAM Variance Account <sup>11</sup>	1568		\$0	\$0			\$0	\$0.00		\$0
Total including Account 1568		\$130,929	\$6,804,075	\$334,463	\$74,845	\$0	\$409,308	\$7,211,956.31	\$9,169,219	-\$0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531		\$0	\$0			\$0	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532		\$0	\$0			\$0	\$0.00		\$0
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0			\$0	\$0.00		\$0
Smart Grid Capital Deferral Account	1534		\$0	\$0			\$0	\$0.00		\$0
Smart Grid OM&A Deferral Account	1535		\$0	\$0			\$0	\$0.00		\$0
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555		\$0	\$0			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555		\$0	\$0			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555		\$0	\$0			\$0	\$0.00		\$0
Smart Meter OM&A Variance <sup>7</sup>	1556		\$0	\$0			\$0	\$0.00		\$0
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557		\$0	\$0			\$0	\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575		\$0				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576		\$0				<input type="checkbox"/> Check to Dispose of Account	\$0.00		\$0

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di: As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Varians Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Defer

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. ( Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amoun Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispo application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

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# Referral/Variance Account Workform

During the period  
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l be generated.  
ough a rate rider

This continuity schedule must be completed for each account and sub-account that the unce in 1580  
data from the year in which the GL balance was last disposed. For example, if in the 2017 Account 1580  
in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting  
the relevant balances approved for disposition was first transferred into Account 1595 (20  
starting from the vintage year. For any new accounts that have never been disposed, start

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>8</sup>	1580
Variance WMS – Sub-account CBR Class A <sup>9</sup>	1580
Variance WMS – Sub-account CBR Class B <sup>9</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588
RSVA - Global Adjustment <sup>12</sup>	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>	
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>
<b>Group 2 Accounts</b>	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508
Other Regulatory Assets - Sub-Account - Other	1508
	1508
	1508
	1508
	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
<b>Group 2 Sub-Total</b>	

Account Descriptions	Account Number
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>	

Account Descriptions	Account Number
<b>LRAM Variance Account<sup>1)</sup></b>	<b>1568</b>
<b>Total including Account 1568</b>	
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>4</sup>	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>4</sup>	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>4</sup>	1555
Smart Meter OM&A Variance <sup>7</sup>	1556
Meter Cost Deferral Account (MIST Meters) <sup>10</sup>	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>5</sup>	1575
Accounting Changes Under CGAAP Balance + Return Component <sup>5</sup>	1576

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di: As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Varians Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Defer

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. ( Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul: Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amoun Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispo application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

## 2018 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. 2016 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ (0.34)	
Smart Metering Entity Charge Variance Account	1551	\$ (0.44)	
RSVA - Wholesale Market Service Charge <sup>9</sup>	1580	\$ (0.29)	
Variance WMS – Sub-account CBR Class A9	1580	\$ (0.47)	
Variance WMS – Sub-account CBR Class B9	1580	\$ (0.23)	
RSVA - Retail Transmission Network Charge	1584	\$ (0.09)	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.38)	
RSVA - Power (excluding Global Adjustment) <sup>12</sup>	1588	\$ 0.39	
RSVA - Global Adjustment <sup>12</sup>	1589	\$ 0.35	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595	\$ (0.10)	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595	\$ 0.34	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$ 0.40	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595	\$ 0.37	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595	\$ (0.03)	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595	\$ 0.35	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595	\$ (0.19)	



 Ontario Energy Board

# 2018 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)
			Total Metered kWh <sup>4</sup>	Total Metered kW <sup>4</sup>	Metered kWh for Non-RPP Customers <sup>4,5</sup>	Metered kW for Non-RPP Customers <sup>4,5</sup>		Metered kWh for Wholesale Market Participants (WMP) <sup>4</sup>	Metered kW for Wholesale Market Participants (WMP) <sup>4</sup>	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Total Metered 2016 kWh for Class A Customers that transitioned to Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)
RESIDENTIAL	kWh	24,466	181,817,508	-	5,926,011	-	7,214,518	-	-	181,817,508	-	-	-	5,926,011
GENERAL SERVICE LESS THAN 50 KW	kWh	2,853	88,264,843	-	15,349,970	-	1,790,529	-	-	88,264,843	-	-	-	15,349,970
GENERAL SERVICE 50 TO 4,999 KW	kW	350	267,733,237	755,372	234,710,408	641,400	2,885,861	4,255,713	8,123	263,477,524	747,249	-	-	230,454,695
LARGE USE	kW	3	154,121,672	319,825	154,121,672	319,825	541,858	-	-	154,121,672	319,825	154,121,672	-	-
UNMETERED SCATTERED LOAD	kWh	135	1,196,380	-	1,196,380	-	23,753	-	-	1,196,380	-	-	-	1,196,380
STANDBY POWER														
STREET LIGHTING	kW	5,373	1,855,541	5,184	1,855,541	5,184	146,929	-	-	1,855,541	5,184	-	-	1,855,541
Total		33,180	694,989,181	1,080,381	413,159,982	966,409	\$ 12,603,447	4,255,713	8,123	690,733,468	1,072,258	154,121,672	-	254,782,529

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

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

[illegible]

# 2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STANDBY POWER	STREET LIGHTING
LV Variance Account	1550	59,318	kWh	15,518	7,534	22,851	13,155	102	0	158
Smart Metering Entity Charge Variance Account	1551	(2,347)	# of Customers	(2,102)	(245)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(607,129)	kWh	(159,811)	(77,581)	(231,587)	(135,467)	(1,052)	0	(1,631)
RSVA - Retail Transmission Network Charge	1584	(478,124)	kWh	(125,083)	(60,723)	(184,189)	(106,029)	(823)	0	(1,277)
RSVA - Retail Transmission Connection Charge	1586	(265,264)	kWh	(69,396)	(33,689)	(102,189)	(58,825)	(457)	0	(708)
RSVA - Power (excluding Global Adjustment)	1588	2,677,343	kWh	704,740	342,122	1,021,262	597,389	4,637	0	7,192
RSVA - Global Adjustment	1589	5,534,634	Non-RPP kWh	128,731	333,447	5,006,160	0	25,989	0	40,308
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	1,326	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(2,565)	%	(2,306)	(371)	16	119	(16)	0	(7)
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	79	%	22	10	29	17	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	16	%	7	2	5	2	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(254,769)	%	(141,151)	(43,384)	(55,713)	(10,811)	(1,184)	0	(2,527)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	554,942	%	(245,945)	107,276	526,873	299,058	(749)	0	(131,571)
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>1,682,826</b>		<b>(25,507)</b>	<b>240,951</b>	<b>997,358</b>	<b>598,607</b>	<b>459</b>	<b>0</b>	<b>(130,369)</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
<b>Variance</b>		<b>0</b>								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(5,504)	kWh	(1,865)	(905)	(2,702)	0	(12)	0	(19)
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>(388,714)</b>		<b>(570,436)</b>	<b>(23,590)</b>	<b>207,683</b>	<b>136,686</b>	<b>(3,126)</b>	<b>0</b>	<b>(135,930)</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>2,070,214</b>		<b>544,930</b>	<b>264,541</b>	<b>789,675</b>	<b>461,922</b>	<b>3,586</b>	<b>0</b>	<b>5,561</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>5,534,634</b>		<b>128,731</b>	<b>333,447</b>	<b>5,006,160</b>	<b>0</b>	<b>25,989</b>	<b>0</b>	<b>40,308</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 reference calculation by customer and consumption</b>										
Account 1589 / Number of Customers		\$166.81								
1589/total kwh		\$0.0080								



## 2018 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	59,318	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(2,347)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(607,129)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(478,124)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(265,264)	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	2,677,343	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	5,534,634	Non-RPP kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	1,326	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(2,565)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	79	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	16	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(254,769)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	554,942	%	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>1,682,826</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
<b>Variance</b>		<b>0</b>							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(5,504)	kWh	0	0	0	0	0	0
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>(388,714)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>2,070,214</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>5,534,634</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 reference calculation by customer and consumption</b>									
Account 1589 / Number of Customers		\$166.81							
1589/total kwh		\$0.0080							

# 2018 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	59,318	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(2,347)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(607,129)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(478,124)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(265,264)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	2,677,343	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	5,534,634	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	1,326	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(2,565)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	79	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	16	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(254,769)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	554,942	%	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>1,682,826</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
<b>Variance</b>		<b>0</b>								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(5,504)	kWh	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>(388,714)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>2,070,214</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>5,534,634</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 reference calculation by customer and consumption</b>										
Account 1589 / Number of Customers		\$166.81								
1589/total kwh		\$0.0080								



## 2018 Deferral/Variance Account Workform

1

Please enter the Year the Account 1589 GA Balance was Last Disposed.

2015

(e.g. If in the 2016 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2014, enter 2014.)

2a

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016)?

No

(e.g. If you received approval to dispose the GA account balance as at December 31, 2014, the period the GA accumulated would be 2015 and 2016.)

3b

Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

3

### Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2016
Customer A1	LARGE USE	kWh	154,121,672
		kW	319,825
Customer A2		kWh	
		kW	
Customer A3		kWh	
		kW	

## 2018 Deferral/Variance Account Workform

The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

Year(s) in which CBR Class B Balance accumulated

2016

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

	Total Metered 2016 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated				Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)				% of total kWh
	Total Metered 2016 Consumption Minus WMP				Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated				
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	181,817,508	-	0	0	0	0	181,817,508	-	34%
GENERAL SERVICE LESS THAN 50 KW	88,264,843	-	0	0	0	0	88,264,843	-	16%
GENERAL SERVICE 50 TO 4,999 KW	263,477,524	747,249	0	0	0	0	263,477,524	747,249	49%
LARGE USE	154,121,672	319,825	154,121,672	319,825	0	0	-	-	0%
UNMETERED SCATTERED LOAD	1,196,380	-	0	0	0	0	1,196,380	-	0%
STANDBY POWER	-	-	0	0	0	0	-	-	0%
STREET LIGHTING	1,855,541	5,184	0	0	0	0	1,855,541	5,184	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	-	-	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	690,733,468	1,072,258	154,121,672	319,825	-	-	536,611,796	752,433	100%

## 2018 Deferral/Variance Account Workform

1

1550, 1551, 1584, 1586, 1595

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

Appendix G:  
2018 Global Adjustment Analysis Work form

## Appendix G

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2018 Global Adjustment Analysis Work form



## GA Analysis Workform

**Purpose:**

To calculate an approximate expected balance in Account 1589 RSVA - GA and compare the expected amount to the amount in the general ledger. Material differences between the two need

**Notes to GA Analysis:**

Refer to the GA Analysis Tab to complete the below steps.

Note that this is a generic analysis template, utilities may need to alter the analysis as needed for their specific circumstances. Any alternations to the analysis must be clearly disclosed and

1 Indicate which years the balance requested for disposition pertains to (e.g. 2016, or 2016 and 2015)

2 Complete the Consumption Data Table for consumption (unadjusted for the loss factor) for each year that is being requested for disposition. The data should agree to the RRR data

**3 GA Billing Rate**

- Indicate the GA rate that is used to bill customers (also used for unbilled revenue) in the drop down box. Note that the "Other" rate is to represent a combination of the first estimate, second estimate and/or actual rate.
- In the GA Billing Rate Description textbox, provide a description of the GA billing rate that is used, i.e. first estimate, second estimate, or actual. Explain how the GA billing rate is determined for billing cycles that span more than one load month. Confirm that the GA rate that is used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.\* In addition, where the same GA rate is not used for non-RPP Class B customers in all customer classes, explain what GA rate is applied to each customer class.
- Where a distributor does not apply the same GA rate to all non-RPP Class B customers, the distributor must adapt the GA Analysis for this and breakdown the monthly non-RPP Class B volumes for each GA rate that was applied.

\*O.Reg 429/04, section 16(3)

Note: Distributors should create a copy of the Analysis of Expected GA Amount table in a separate tab for each year that is being requested for disposition, calculate the net change in expected GA balance in the year, determine the reconciliation adjustments (see note 6) and assess materiality for each year requested for disposition.

**4 Analysis of Expected GA Amount**

- The analysis calculates a balance in Account 1589 RSVA- GA that can be reasonably expected. Distributors are charged by the IESO on a calendar/load month basis at the actual GA rate for relevant volumes each month. The methodology used in the GA Analysis is based on the calendar/load month consumption from revenue amounts (derived from billed and unbilled consumption). This is done by taking the billed kWh volumes (which would not be expected to align with the calendar/load month) and deducting the unbilled kWh consumption from the prior month and adding the unbilled kWh consumption of the current month. This approach to calculating monthly kWh volumes is used to represent calendar/load month consumption.
- Once calendar/load month kWh volumes are determined, the monthly GA rate(s) used to bill non-RPP Class B customers for each month as posted by the IESO can be multiplied by the consumption to determine expected GA revenue amounts. Therefore, a blended GA rate will not be required as the kWh volumes for revenues have been approximated on a calendar/load month basis as well. The expected GA revenues can then be compared to the actual GA rate charged by the IESO for each month multiplied by the consumption to determine a balance that can be expected in Account 1589 RSVA-GA.
- This methodology expects volume differences would not be significant. However, if unbilled consumption is not estimated with adequate precision by a distributor, this could impact the expected balance in Account 1589 RSVA-GA, which may have to be considered in the analysis by the distributor.
- Note that distributors who have more precise monthly kWh volume data available based on allocation of billing data by calendar/load month may propose to use this data in the GA Analysis to calculate the expected GA balance. However, any such methodology that differs from the one described above must be disclosed and explained.

*Column F :* The consumption column is for monthly non-RPP Class B (loss adjusted) consumption billed. Total annual consumption is expected to differ from the Consumption Data Table (note 2) by the loss factor. Utilities are expected to ensure that the difference in consumption between that in column F and the Consumption Data Table are reasonable.

*Column G, H :* Prior month unbilled consumption is to be deducted and current month unbilled consumption is to be added. Note that monthly non-RPP Class B unbilled consumption may not be readily available and may require estimates or allocations to be done.

*Column J :* Fill in the GA rate billed by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

*Column L:* Fill in the actual GA rate paid by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

## 5 Reconciling Items

Enter the net change in principal balance in the GL. This will equal to the transactions recorded in the account for the year. If multiple years are requested for disposition, the sum of the net changes in principal balance will equal the cumulative principal balance requested for disposition.

The purpose of this section is to ensure that reconciling items have been appropriately factored into the GA Analysis. Reconciling items must be considered for each year requested for disposition.

For each reconciling item, indicate whether the item is a reconciling item to the utility's specific circumstances using the column "Applicability of Reconciling Item". Explain how each item applies or does not apply as a reconciling item. Assess if each reconciling item is significant, if so they must be quantified.

Reconciling items may include:

1) Impacts to GA from RPP settlement true up amounts

Note that effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Account 1588 and Account 1589. This would include true ups to the pro-ratio of the GA charge based on RPP vs. non-RPP volumes, true up of GA accrual expense to the actual expense per invoice.

- a. Prior year impacts should be removed,
- b. Current year impacts should be added.

2) Unbilled revenue differences between the unbilled and actual billed amounts, which could relate to rate used or consumption volumes

Analyses may have to be performed to identify the portion of the billed amounts that corresponded to the amount that was unbilled and recorded in the general ledger.

- a. Prior year end unbilled revenue differences should be removed,
- b. Current year end unbilled revenue differences should be added.

3) Accrual to actual differences in long term load transfers

Amounts pertaining to load transfers may be unknown at the end of the year and therefore, are accrued based on an estimate. A true-up to actuals would then be done in the following year. Note that per the December 21, 2015 Distribution System Code Amendment, all load transfer arrangements shall be eliminated by transferring the load transfer customers to the physical distributor by June 21, 2017.

- a. Prior year end differences should be removed
- b. Current year end differences should be added.

4) GA balances pertaining to Class A customers must be excluded from the GA balance as the GA balance should only relate to Class B.

Transactions pertaining to Class A customers are recorded in Account 1589 RSVA-GA and should net to zero. However, there may be balances pertaining to Class A included in the account at the end of the year due to timing issues. For example, a balance pertaining to Class A customers may exist if revenues are not accrued on the same basis as expenses.

If any such balances pertaining to Class A exist, the distributor must also ensure that these amounts are excluded from the Account 1589 RSVA-GA balance requested for disposition.

5) Significant prior period billing adjustments

Cancel and rebills for billing adjustments may be recorded in the current year revenue GL balance but would not be included in the current year consumption charged by the IESO.

6) Differences in GA IESO posted rate and rate charged on IESO invoice

If there are any differences between the GA IESO posted rate used in the Analysis of Expected GA Amount table above (note 4) and the GA rate that is actually charged per a distributor's invoice for non-RPP volumes Class B, the impact of this may need to be quantified. The monthly difference in rate should be multiplied by non-RPP Class B volumes.

7-10) Any other items that cause differences between the expected GA amount and the GA recorded in the general ledger.

Any remaining unreconciled balance that is greater than +/- 1% of the GA payments to the IESO annually must be analyzed and investigated to identify any additional reconciling items or to identify corrections to the balance requested for disposition.

## 6 Materiality Threshold

The net change in principal balance in the GL should be summed with the reconciling items to determine the adjusted net change in principal balance in the GL. This amount will be compared to the expected net change in the principal balance as calculated in the Analysis of Expected GA Amount table (note 4). The difference between the two will be compared to the annual GA payments to the IESO. If the difference is greater than +/-1%, then distributors may reassess the reconciling items to determine if there are additional reconciling items that could impact the difference.





Ontario Energy Board

# GA Analysis Workform

## Account 1589 Global Adjustment (GA) Analysis Workform

Input cells

Drop down cells


Note 1 **Year(s) Requested for Disposition**

2016
------

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

Year	
Total Metered excluding WMP	C = A+B
RPP	A
Non RPP	B = D+E
Non-RPP Class A	D
Non-RPP Class B*	E

\*Non-RPP Class B consumption reported in this table is not expected to directly agree with the RRR 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 **Analysis of Expected GA Amount**  
**Year**

2016
------

<b>Calendar Month</b>	<b>Non-RPP Class B Including Loss Factor Billed Consumption (kWh)</b>
	<b>F</b>
January	22,662,326
February	21,248,627
March	23,782,163
April	22,844,895
May	18,753,634
June	20,162,829
July	20,997,481
August	26,021,961
September	24,690,190
October	22,066,003
November	20,004,690
December	18,688,656
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>261,923,454</b>

Note 5     **Reconciling Items**

	<b>Item</b>	<b>Applicability of Reconciling Item (Y/N)</b>
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>		
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	Yes
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	Yes
2a	Remove prior year end unbilled to actual revenue differences	No
2b	Add current year end unbilled to actual revenue differences	No
3a	Remove difference between prior year accrual to forecast from long term load transfers	No
3b	Add difference between current year accrual to forecast from long term load transfers	No
4	Remove GA balances pertaining to Class A customers	Yes

5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	
6	Differences in GA IESO posted rate and rate charged on IESO invoice	Yes
7	GA variance pertaining to RPP	Yes
8		
9		
10		

Note 6     **Adjusted Net Change in Principal Balance in the GL**  
**Net Change in Expected GA Balance in the Year Per Analysis**  
**Unresolved Difference**  
**Unresolved Difference as % of Expected GA Payments to IESO**

Note 7     **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)
<b>Cumulative Balance</b>	<b>\$ -</b>

**Additional Notes and Comments**



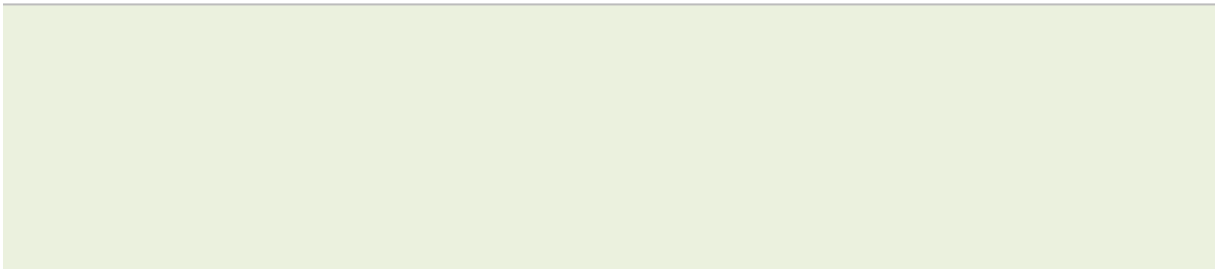
**Update from July 20th DVA  
version:**

- Cells C87,D87,E87, H87 - n
- updated for cell reference
- Cells F88 to F91 and G88 to
- cells updated

2016		
690,733,468	kWh	100%
281,829,199	kWh	40.8%
408,904,269	kWh	59.2%
154,121,672	kWh	22.3%
254,782,597	kWh	36.9%

re Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expec

7,140,857  
2.80%



---

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)
G	H	I = F-G+H	J
20,689,980	20,885,978	22,858,324	0.08423
20,885,978	21,229,538	21,592,188	0.10384
21,229,538	20,304,148	22,856,772	0.09022
20,304,148	16,844,055	19,384,802	0.12115
16,844,055	17,800,533	19,710,112	0.10405
17,800,533	18,777,582	21,139,878	0.11650
18,777,582	23,142,566	25,362,464	0.07667
23,142,566	21,696,282	24,575,678	0.08569
21,696,282	19,334,790	22,328,697	0.07060
19,334,790	17,662,559	20,393,772	0.09720
17,662,559	16,490,009	18,832,141	0.12271
16,490,009	22,703,245	24,901,892	0.10594
<b>234,858,020</b>	<b>236,871,286</b>	<b>263,936,720</b>	

Amount (Quantify if it is a significant reconciling item)	Explanation
<b>\$ 5,466,714</b>	
\$ 127,652	December 2015 True-up of Actual GA rate vs. Second estimate GA
-\$ 181,024	December 2016 True-up of Actual GA vs. Second estimate GA use submission
	Net change in principal balance includes all 2016 GA revenue, inclu
	Net change in principal balance includes all 2016 GA revenue, inclu
	Do not have any long term load transfers
	Do not have any long term load transfers
\$ 208,631	Amount of revenue greater than expenses for Class A customers

-\$ 619,300	Difference between the expense recorded for Class B customers calculated based on the actual GA rate posted on the IESO website
-\$ 5,004,122	Amount billed to Kingston Hydro by IESO for Class B customers in
-\$ 1,450	
-\$ 174,876	
<u>\$ 173,426</u>	
<u>0.7%</u>	

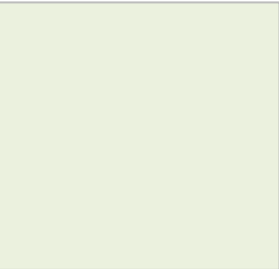
Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

**workform**

ame of cells

o G91 - formula of

sted Balance table



<b>\$ Consumption at GA Rate Billed</b>	<b>GA Actual Rate Paid (\$/kWh)</b>	<b>\$ Consumption at Actual Rate Paid</b>	<b>Expected GA Variance (\$)</b>
<b>K = I*J</b>	<b>L</b>	<b>M = I*L</b>	<b>=M-K</b>
\$ 1,925,357	0.09179	\$ 2,098,166	\$ 172,809
\$ 2,242,133	0.09851	\$ 2,127,046	-\$ 115,086
\$ 2,062,138	0.10610	\$ 2,425,104	\$ 362,966
\$ 2,348,469	0.11132	\$ 2,157,916	-\$ 190,553
\$ 2,050,837	0.10749	\$ 2,118,640	\$ 67,803
\$ 2,462,796	0.09545	\$ 2,017,801	-\$ 444,994
\$ 1,944,540	0.08306	\$ 2,106,606	\$ 162,066
\$ 2,105,890	0.07103	\$ 1,745,610	-\$ 360,279
\$ 1,576,406	0.09531	\$ 2,128,148	\$ 551,742
\$ 1,982,275	0.11226	\$ 2,289,405	\$ 307,130
\$ 2,310,892	0.11109	\$ 2,092,062	-\$ 218,829
\$ 2,638,106	0.08708	\$ 2,168,457	-\$ 469,650
<b>\$ 25,649,838</b>		<b>\$ 25,474,962</b>	<b>-\$ 174,876</b>

GA used in January 2016 submission
GA included in the January 2017
including change in accruals
including change in accruals



charged by the IESO and the amount
excess of amounts billed by Kingston

Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
	0.0%
	0.0%
	0.0%
	0.0%
<b>\$ -</b>	<b>N/A</b>

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**GA Rates per IESO website**

	<b>2016</b>			<b>2015</b>			
<b>(\$/kWh)</b>	<b>First Estimate</b>	<b>Second Estimate</b>	<b>Actual</b>	<b>First Estimate</b>	<b>Second Estimate</b>	<b>Actual</b>	<b>First Estimate</b>
January	0.08423	0.09214	0.09179	0.05549	0.06161	0.05068	0.03626
February	0.10384	0.09678	0.09851	0.06981	0.04095	0.03961	0.02231
March	0.09022	0.10299	0.10610	0.03604	0.05740	0.06290	0.01103
April	0.12115	0.11177	0.11132	0.06705	0.09268	0.09559	-0.00965
May	0.10405	0.11493	0.10749	0.09416	0.09730	0.09668	0.05356
June	0.11650	0.09360	0.09545	0.09228	0.09768	0.09540	0.07190
July	0.07667	0.08412	0.08306	0.08888	0.08413	0.07883	0.05976
August	0.08569	0.07050	0.07103	0.08805	0.07355	0.08010	0.06108
September	0.07060	0.09148	0.09531	0.08270	0.07191	0.06703	0.08049
October	0.09720	0.11780	0.11226	0.06371	0.07193	0.07544	0.07492
November	0.12271	0.11500	0.11109	0.07623	0.12448	0.11320	0.09901
December	0.10594	0.07872	0.08708	0.11462	0.08809	0.09471	0.07318



2014

2015

2016

2014	
Second Estimate	Actual
0.01806	0.01261
0.01118	0.01330
-0.00800	-0.00027
0.05453	0.05198
0.07352	0.07196
0.06664	0.06025
0.05753	0.06256
0.06897	0.06761
0.08072	0.07963
0.10135	0.10014
0.08504	0.08232
0.05789	0.07444

2.3E+07	22858324.18	21592187.89
2.2E+07		
2.3E+07		1925356.646
1.9E+07		2242132.79
#####		#####
2.1E+07		2348468.804
2.5E+07		2050837.134
2.5E+07		2462795.795
2.2E+07		1944540.144
2E+07		2105889.818
1.9E+07		1576406.013
2.5E+07		1982274.598
		2310891.967
		2638106.408







22856772.28	19384802.34	19710111.81000	21139878.07	25362464.38	24575677.66
	1925356.646	2242132.79	#####	2348468.804	2050837.134

2098165.576	2098165.576	2127046.429	2425103.539
2127046.429			
2425103.539			
2157916.197			
2118639.918			

2017801.362
2106606.291
1745610.384
2128148.118
2289404.798

2092062.494
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2168456.73
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22328697.07 20393771.58 18832140.55 24901891.71

2462795.795 1944540.144 2105889.818 1576406.013 1982275 2310892 2638106

2157916.197 2118639.918 2017801.362 2106606.291 1745610 2128148 2289405 2092062





2168457