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September 28, 2018

Ms. Kirsten Walli
Ontario Energy Board
PO Box 2319
27th Floor, 2300 Yonge Street
Toronto, Ontario M4P 1E4

**Re: Entegrus-St. Thomas Rate Zone 2019 IRM4 Rates Application – Application Update
Board File No.: EB-2018-0024**

Dear Ms. Walli,

On August 22, 2018, Entegrus Powerlines Inc. (“Entegrus”) filed an IRM Application (the “Application”) for the Entegrus-St. Thomas rate zone for rates effective January 1, 2019. The Application included a request for disposition of Group One variance accounts (the “variance accounts”) for the period of January 1, 2015 to December 31, 2017.

In September 2018, a single metering configuration error was identified relating to the March 2017 installation of an interval meter for a new GS>50 kW account in St. Thomas. Entegrus has assessed that this error has a material impact on the 2017 variance account balances initially proposed for disposition in the Entegrus-St. Thomas Application filed on August 22, 2018. Management is currently conducting meter validations and is engaging with the customer to resolve this issue.

In an effort to facilitate the timely completion of the current IRM process for rates effective January 1, 2019, Entegrus respectfully requests to withdraw the 2017 variance account balances disposition request from the Application and dispose of only the variance account balances related to 2015 and 2016. Entegrus currently plans to request disposition of the 2017 variance account balances in the 2020 Entegrus-St. Thomas IRM Application.

Accordingly, Entegrus has updated and attached the impacted sections of the Manager Summary, which includes references to the appropriate accompanying updated models.

If you have any further questions, please do not hesitate to contact us.

Regards,

[Original signed by]

Andrya Eagen
Manager of Regulatory & Reporting
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Email: andrya.eagen@entegrus.com

cc: Marc Abramovitz, Ontario Energy Board
Jim Hogan, President & CEO
Chris Cowell, Chief Financial and Regulatory Officer
David Ferguson, Vice President of Regulatory & Human Resources



2019 IRM Rates Application

Application & Evidence Update
Board File No.: EB-2018-0024
Date Filed: September 28, 2018

5.1.2 DEFERRAL/VARIANCE ACCOUNT DISPOSITION

Overview

The Report of the Board on Electricity Distributors' Deferral and Variance Account Review (the "EDDVAR Report") provides that, during the IRM plan term, Group One Deferral and Variance Accounts ("Group One Accounts") are to be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. By way of a Board letter dated July 25, 2014, entitled "Process for 2015 Incentive Regulation Mechanism Distribution Rate Applications", this EDDVAR guidance was updated such that distributors may now elect to dispose of Group One Account balances below the pre-set disposition threshold.

In its Decision and Order with regard to the former St. Thomas Energy's 2017 IRM application (EB-2016-0104), the Board indicated that prior to granting disposition approval of Accounts 1588 and 1589 for 2015 and 2016, it intended to conduct an audit of these accounts. This was completed in January 2018, and Board Staff summarized its conclusion as follows:

"Staff has concluded that due to a misallocation error in 2015, the balances reported for Accounts 1588 and 1589 as at December 31, 2016 have been materially misstated. However, Staff notes there has been no impact to customers to date as these balances have not yet been approved for disposition. As a result, Staff expects STEI to make the necessary adjustments to Accounts 1588 and 1589 as of 2017 to ensure accurate account balances are brought forward for disposition in its next rate application.

Apart from the misallocation error, nothing came to Staff's attention that the balances for Accounts 1588 and 1589 as at December 31, 2016 have been materially misstated."

Please see Attachment 5 for a copy of the Board Staff report.

The necessary adjustments referred to above by Board Staff were recorded by STEI in 2017 and are shown in the Rate Generator Mode, Tab "3. Continuity Schedule" in Cells AL28 and AL29 (related to the principal portion) and Cells AQ28 and AQ29 (related to the interest portion).

As noted in the attached cover letter, in September 2018, a single metering configuration error was identified relating to the March 2017 installation of an interval meter for a new GS>50 kW account in St. Thomas. Entegrus has assessed that this error has a material impact on the 2017 variance account balances. Management is currently conducting meter validations and is engaging with the customer to resolve this issue. Accordingly,

Entegrus-St. Thomas proposes to dispose of only 2015 and 2016 Group One Account balances in the Application and therefore has excluded the 2017 transactional data from Columns BD and BI. Entegrus St.-Thomas current plans to propose disposition of 2017 Group One Account balances in its 2020 IRM Application.

As summarized in Table 1 below, the aggregate Group One Account balances for 2015 and 2016 considered for disposition in the Application exceed the pre-set disposition threshold. Accordingly, Entegrus-St. Thomas has proposed disposition of these audited Group One Account balances herein.

Entegrus-St. Thomas has made no adjustments to account balances previously approved by OEB on a final basis.

TABLE 1: 2015 AND 2016 DVA THRESHOLD TEST

Line No.	Description	USoA	Amount
1	LV Variance Account	1550	\$0
2	Smart Metering Entity Charge Variance Account	1551	-\$13,460
3	RSVA - Wholesale Market Service Charge	1580	-\$878,269
4	Variance WMS – Sub-account CBR Class B	1580	\$65,095
5	RSVA - Retail Transmission Network Charge	1584	-\$139,425
6	RSVA - Retail Transmission Connection Charge	1586	-\$5,767
7	RSVA - Power	1588	-\$761,938
8	RSVA - Global Adjustment	1589	\$313,946
9	Disposition and Recovery/Refund of Regulatory Balances	1595	\$212,560
10	Total Group One Balance for Disposition		-\$1,207,257
11	Total kWh Consumption		275,303,522
12	Threshold Calculation		-\$0.0044

5.1.3 RRR RECONCILIATION

The following Table summarizes the variances from the Rate Generator Model, Tab “3. Continuity Schedule” to the balances previously submitted in RRR 2.1.7.

The Rate Generator Model is designed to compare the balances reported in Tab “3. Continuity Schedule” to the RRR balances submitted for December 31, 2017. However, as described above, Entegrus-St. Thomas has proposed disposition of Group One Account balances only to the year ending December 31, 2016. As such, the following Table compares balances reported in RRR 2.1.7 for year ending December 31, 2016 to the balances reported in the Rate Generator Model, Tab “3. Continuity Schedule”. Specifically, the sum of columns AW and BB.

TABLE 2: DVA BALANCE RECONCILIATION TO RRR AS OF DECEMBER 31, 2016

Line No.	Description	USoA	Balance per Model *	RRR 2.1.7	Variance
1	LV Variance Account	1550	\$0	\$0	\$0
2	Smart Metering Entity Charge Variance Account	1551	-\$13,064	-\$13,064	\$0
3	RSVA - Wholesale Market Service Charge	1580	-\$852,485	-\$789,297	-\$63,188
4	Variance WMS – Sub-account CBR Class A	1580	\$0		\$0
5	Variance WMS – Sub-account CBR Class B	1580	\$63,189	\$0	\$63,189
6	RSVA - Retail Transmission Network Charge	1584	-\$135,329	-\$135,329	\$0
7	RSVA - Retail Transmission Connection Charge	1586	-\$5,609	-\$5,609	\$0
8	RSVA - Power	1588	-\$704,170	-\$2,486,336	\$1,782,166
9	RSVA - Global Adjustment	1589	\$269,509	\$2,524,173	-\$2,254,664
10	Disposition and Recovery/Refund of Regulatory Balances	1595	\$219,357	\$219,287	\$70
11	LRAM Variance Account	1568	\$54,302	\$177,678	-\$123,376
12	Total		-\$1,104,300	-\$508,497	-\$595,803

** Balances from Rate Generator Model, Tab "3. Continuity Schedule", Column AW + Column BB*

The variance of \$63,188 (credit) reflected in Line 3 of Table 2 represents the balance of Sub-account CBR Class B. As directed in the Filing Guidelines, the amounts related to CBR Class B have been recorded in the Account 1580 subaccount entitled "Variance WMS – Sub-account CBR Class B" (shown above as Line 5) and are thereby excluded from Line 3 above with the offsetting variance showing in Line 5.

The variance of \$1,782,166 (debit) reflected in Line 8 of Table 2 represents a one-time accounting reclassification between Account 1588 and Account 1589 related to 2015 and booked in 2017 (principal and interest), as further discussed in Section 5.1.4 below.

The variance of \$2,254,664 (credit) reflected in Line 9 of Table 2 represents the adjustments to the Global Adjustment account based on the reconciliation in the GA Analysis Workform, including the reclassification entry noted above. For more details, please see Section 5.1.4 below.

The variance of \$70 (debit) reflected in Line 10 of Table 2 represents a small adjustment to write-off a 2012 receivable balance recorded subsequent to the approval for disposition of residual balances. Entegrus-St. Thomas considers this amount immaterial.

The variance of \$123,376 (credit) reflected in Line 11 of Table 2 represents the difference between the estimated LRAMVA recorded in the general ledger and reported in the RRR filing as of December 31, 2016, and the proposed LRAMVA disposition based on the Entegrus-St. Thomas final verified IESO results in 2016. Please see Section 5.1.5 of the Entegrus-St. Thomas Manager's Summary submitted on August 22, 2018 for more details on the LRAMVA balance and the proposed disposition.

5.1.4 GROUP ONE DISPOSITION

Entegrus-St. Thomas last disposed of Group One Account balances in its 2016 IRM Application (EB-2015-0102) for audited balances to December 31, 2014. In this Application, Entegrus-St. Thomas is proposing a one-year period for the disposition of its Group One Account balances for 2015 and 2016.

Account 1589 Global Adjustment

The Board's filing requirements require each distributor to complete the Global Adjustment ("GA") Analysis Workform to determine whether the balance in Account 1589 GA is reasonable. The Workform compares the general ledger principal balance to an expected principal balance based on monthly GA volumes, revenues and costs. Distributors compare the actual and expected balances and explain the associated reconciling items. Any unexplained discrepancy greater than +/- 1% of the total annual IESO GA charges is assessed by the OEB for materiality and may prompt further analysis before disposition approval.

Please refer to Attachment C of the Application dated August 22, 2018 for a detailed description of Entegrus' IESO settlement process and Attachment J of the Application dated August 22, 2018 for a copy of the Certificate of Evidence.

Please refer to Attachment 2 for Entegrus-St. Thomas' completed GA Analysis Workform for the proposed 2015 and 2016 Account 1589 disposition. Please see Attachment 4 for Entegrus-St. Thomas' responses to the GA Questionnaire.

As noted above, Entegrus-St. Thomas last disposed of Account 1589 for the period ending December 31, 2014 and is not seeking disposition of 2017 Group One balances in the Application. Accordingly, Entegrus St. Thomas has completed a GA Analysis for form for each of 2015 and 2016. The following table summarizes the reconciled results for each year.

TABLE 3: GA RECONCILIATION RESULTS

Line No.	Description	Annual Transaction	Unresolved Difference	% Variance
1	Year Ending 2015	\$2,042,100	-\$25,629	-0.2%
2	Year Ending 2016	\$446,159	-\$14,986	-0.1%

The above noted variances are within the Board's +/- 1% threshold.

Based on the GA Analysis Workform reconciliation, Entegrus-St. Thomas has updated the Rate Generator Model, Tab "3. Continuity Schedule", Cell AL29 and Cell AV29. The credit of \$1,773,323 in Cell AL29 represents the

principal related reclassification entry booked in 2017 related to 2015 activity described in Section 5.1.3 above.

The credit in Cell AV29 of \$472,498 reflects the true up of 2016 RPP estimates booked in 2017.

Account 1595 Residual Balances

Account 1595 is used to record the disposition of DVA balances approved for recovery or refund. Entegrus-St. Thomas utilizes subaccounts to track the various Board Approved principal and interest balances upon disposition. Entegrus-St. Thomas maintains subaccounts for each annual disposition and type of disposition (RPP or Non-RPP).

Entegrus-St. Thomas has two previous dispositions for which the applicable rate riders expired in or prior to December 2016. Upon expiration, the associated subaccounts ended with residual balances (which relate to volumetric variances) and require disposition, as detailed in the table below:

TABLE 4: RESIDUAL BALANCES FOR DISPOSITION

Line No.	Description	EB Number	Rate Rider Ending	Original Disposition	Residual Balance	Accrued Interest	Total Claim
1	2014 IRM Group One Disposition	EB-2013-0171	April 30, 2015	-\$342,907	\$184,611	\$15,749	\$200,360
2	2015 COS Group One & LRAMVA	EB-2014-0113	December 31, 2015	-\$47,339	\$8,443	\$3,200	\$11,643
3	Grand Total				\$193,054		\$212,003

New to the OEB's filing requirements for 2019 IRM Applications, each distributor requesting disposition of Account 1595 residual balances must complete a supplemental 1595 Analysis Workform. Entegrus-St. Thomas has completed the 1595 Analysis Workform and provided additional notes regarding reconciling items within the Workform. The 1595 Analysis Workform has been provided in Live Excel and a copy has also been included in Attachment 3.

It is noted that the relatively large EB-2013-0171 rate rider residual balance (see Line 1 in Table 6 above) results from actual demand for the GS>50 kW rate class being lower than forecast, particularly as impacting the Non-RPP Global Adjustment portion of the rate rider disposition. As noted in the 2015 STEI Cost of Service (EB-2014-0113, Exhibit 2, page 17), the City of St. Thomas suffered an economic downturn during the "Great Recession". This ultimately resulted in various industrial plants being wound down and then closed. STEI continued to experience a trend of decreasing GS>50 kW load during the 2014 rate rider disposition period. However, the billing determinants used to calculate the EB-2013-0171 rate rider denominator were based on 2012 load data, at which time the full recessionary impacts had not yet been realized. This drove the volumetric variance results in the EB-2013-0171 rate rider residual balance.

Consistent with the Rate Generator Model, Entegrus-St. Thomas proposes that the residual balances be disposed of globally based on each balance's original allocations from the appropriate originating rate applications.

Entegrus-St. Thomas has inputted these percentages into Tab “4. Billing Det. for Def-Var” of the Rate Generator Model.

5.1.6 CLASS A CONSUMPTION AND GA ALLOCATION

Entegrus-St. Thomas did not have any Class A customers prior to the expansion of the Industrial Conservation Initiative (“ICI”) program in 2017. Therefore, during the requested disposition period, Entegrus-St. Thomas did not have any Class A customers. It should be noted that Entegrus-St. Thomas added 6 Class A customers from the General Service > 50 kW rate class in 2017.

In July 2016, Entegrus-St. Thomas commenced billing General Service > 50 kW interval customers on the IESO published Actual rate, instead of the traditional IESO published 1st Estimate. To facilitate appropriate allocation and rate rider calculation of the GA disposition, Entegrus-St. Thomas has treated these 24 customers as Class A customers within the model.

Entegrus-St. Thomas has populated Tab “6. Class A Consumption Data” with the necessary customer specific consumption details and confirms that the billing determinants are accurate.

Entegrus-St. Thomas has reviewed the GA amounts allocated to the transitional Class A customers on Rate Generator Model, Tab “6.1a. GA Allocation” and proposes to dispose of these amounts via a one-time bill adjustment.

5.1.7 CAPACITY BASED RECOVERY

Consistent with the Accounting Procedures Handbook, Entegrus-St. Thomas has continued to record Capacity Based Recovery (“CBR”) charges and revenues separately for Class A and Class B customers in their respective Account 1580 subaccounts. Entegrus-St. Thomas has not previously disposed of Account 1580, Subaccount Class B. Accordingly, the request for disposition relates to activity for 2015 and 2016.

During the period requested for disposition Entegrus-St. Thomas did not have any Class A customers. As such, Entegrus-St. Thomas proposes that the CBR balances be transferred to Account 1580 and disposed through a rate rider to all Class B customers.

5.1.16 BILL IMPACTS

Entegrus-St. Thomas has utilized the Rate Generator Model to prepare bill impacts for each rate class. The table below summarizes the bill impacts for the average Entegrus-St. Thomas customer in each rate class.

TABLE 5: 2019 ENTEGRUS-ST. THOMAS PROPOSED BILL IMPACTS

Line No.	Rate Class/Category	Type	Typical kWh	Typical kW	2018 Final Rates	2019 Proposed Rates	\$ Increase (Decrease)	% Increase (Decrease)
1	Residential	RPP	750	-	\$110	\$108	-\$2	-1.8%
2	General Service < 50 kW	RPP	2,000	-	\$291	\$285	-\$6	-2.0%
3	General Service > 50 - 4,999 kW	Non-RPP	43,800	100	\$6,927	\$6,626	-\$301	-4.3%
4	Sentinel Lighting	Non-RPP	730	1	\$90	\$87	-\$2	-2.6%
5	Street Lighting	Non-RPP	730	1	\$107	\$104	-\$2	-2.1%

As shown in the table above, the proposed bill impacts would result in rate increases less than 10% for all rate classes. Accordingly, no rate mitigation measures are proposed.

Please see Attachment 6 for detailed bill impact analysis.

ATTACHMENT 1

2019 IRM Rate Generator Model

Version 2.0, Issued July 24, 2018



Incentive Regulation Model for 2019 Filers

Quick Link

Ontario Energy Board's 2019 Electricity
Distribution Rates Webpage

Version 1.0

Utility Name St. Thomas Energy Inc.

Assigned EB Number EB-2018-0024

Name of Contact and Title Andrya Eagen, Manager of Regulatory and Reporting

Phone Number 519-352-6300, Ext 243

Email Address regulatory@entegrus.com

We are applying for rates effective Tuesday, January 1, 2019

Rate-Setting Method Price Cap IR

Please indicate in which Rate Year the
Group 1 accounts were last cleared¹ 2016

Please indicate the last Cost of Service
Re-Basing Year 2015

Legend

 Pale green cells represent input cells.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ¹	1580
Variance WMS – Sub-account CBR Class A ⁵	1580
Variance WMS – Sub-account CBR Class B ⁵	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power ⁴	1588
RSVA - Global Adjustment ⁴	1589
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
RSVA - Global Adjustment	1589
Total Group 1 Balance excluding Account 1589 - Global Adjustment	
Total Group 1 Balance	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568
Total including Account 1568	

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.

¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is 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 "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. 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 column BT if the sub-account is requested for disposition.

⁴ 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 1588. 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2012	Transactions Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments ¹ during 2012	Closing Principal Balance as of Dec 31, 2012	Opening Interest Amounts as of Jan 1, 2012	Interest Jan 1 to Dec 31, 2012	OEB-Approved Disposition during 2012	Interest Adjustments ¹ during 2012	Closing Interest Amounts as of Dec 31, 2012
Group 1 Accounts											
LV Variance Account	1550					0					0
Smart Metering Entity Charge Variance Account	1551					0					0
RSVA - Wholesale Market Service Charge ¹	1580					0					0
Variance WMS – Sub-account CBR Class A ⁵	1580					0					0
Variance WMS – Sub-account CBR Class B ⁵	1580					0					0
RSVA - Retail Transmission Network Charge	1584					0					0
RSVA - Retail Transmission Connection Charge	1586					0					0
RSVA - Power ⁴	1588					0					0
RSVA - Global Adjustment ⁴	1589					0					0
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595					0					0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595					0					0
RSVA - Global Adjustment	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance		0	0	0	0	0	0	0	0	0	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568										
Total including Account 1568		0	0	0	0	0	0	0	0	0	0

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

¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is 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 "OEB-Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. 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 column BT if the sub-account is requested for disposition.

⁴ 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2013	Transactions Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments ¹ during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments ¹ during 2013	Closing Interest Amounts as of Dec 31, 2013
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ¹	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³											
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0				0	0				0
RSVA - Global Adjustment	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance		0	0	0	0	0	0	0	0	0	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0
Total including Account 1568		0	0	0	0	0	0	0	0	0	0

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

¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is 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 "OEB-Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. 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 column BT if the sub-account is requested for disposition.

⁴ 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2014										2015						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2014	Transactions Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments¹ during 2014	Closing Principal Balance as of Dec 31, 2014	Opening Interest Amounts as of Jan 1, 2014	Interest Jan 1 to Dec 31, 2014	OEB-Approved Disposition during 2014	Interest Adjustments¹ during 2014	Closing Interest Amounts as of Dec 31, 2014	Opening Principal Amounts as of Jan 1, 2015	Transactions Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments¹ during 2015	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	
Group 1 Accounts																		
LV Variance Account	1550	0			0	0	0			0	0	0				0	0	
Smart Metering Entity Charge Variance Account	1551				5,820	5,820				233	233	5,820	(10,283)	9,763		(14,226)	233	
RSVA - Wholesale Market Service Charge³	1580	0			(205,094)	(205,094)				(3,665)	(3,665)	(205,094)	(586,647)	(175,726)		(616,015)	(3,665)	
Variance WMS – Sub-account CBR Class A⁴	1580				0	0	0			0	0	0				0	0	
Variance WMS – Sub-account CBR Class B⁴	1580				0	0	0			0	0	0		75,255		75,255	0	
RSVA - Retail Transmission Network Charge	1584	0			61,562	61,562	0			476	476	61,562	(41,289)	8,750		11,523	476	
RSVA - Retail Transmission Connection Charge	1586	0			16,717	16,717	0			(470)	(470)	16,717	(5,788)	(14,608)		25,537	(470)	
RSVA - Power⁴	1588	0			(1,536,179)	(1,536,179)	0			(25,585)	(25,585)	(1,536,179)	(1,818,079)	(584,838)	1,773,323	(996,097)	(25,585)	
RSVA - Global Adjustment⁴	1589	0			2,135,668	2,135,668	0			27,096	27,096	2,135,668	2,042,100	677,980	(1,773,323)	1,726,465	27,096	
Disposition and Recovery/Refund of Regulatory Balances (2012)³	1595	0			26,467	26,467	0			(3,143)	(3,143)	26,467	39	26,046		460	(3,143)	
Disposition and Recovery/Refund of Regulatory Balances (2013)³	1595	0			0	0	0				0	0				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2014)³	1595	0			(10,809)	(10,809)	0			(1,997)	(1,997)	(10,809)	190,383			179,574	(1,997)	
Disposition and Recovery/Refund of Regulatory Balances (2015)³	1595	0			0	0	0				0	0	(49,393)			(49,393)	0	
Disposition and Recovery/Refund of Regulatory Balances (2016)³	1595	0			0	0	0				0	0				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2017)³	1595	0			0	0	0				0	0				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2018)³																		
Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595	0				0	0				0	0				0	0	
RSVA - Global Adjustment	1589		0	0	2,135,668	2,135,668	0	0	0	27,096	27,096	2,135,668	2,042,100	677,980	(1,773,323)	1,726,465	27,096	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0		0	(1,641,516)	(1,641,516)	0	0	0	(34,151)	(34,151)	(1,641,516)	(2,245,802)	(730,813)	1,773,323	(1,383,382)	(34,151)	
Total Group 1 Balance		0	0	0	494,152	494,152	0	0	0	(7,055)	(7,055)	494,152	(203,702)	(52,633)	0	343,083	(7,055)	
LRAM Variance Account (only input amounts if applying for disposition of this account)																		
	1568	0				0	0				0	0				0	0	
Total including Account 1568																		
		0	0	0	494,152	494,152	0	0	0	(7,055)	(7,055)	494,152	(203,702)	(52,633)	0	343,083	(7,055)	

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.

¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

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⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments ¹ during 2015	Closing Interest Amounts as of Dec 31, 2015
Group 1 Accounts					
LV Variance Account	1550				0
Smart Metering Entity Charge Variance Account	1551	(50)	253		(70)
RSVA - Wholesale Market Service Charge ²	1580	(2,780)	(1,519)		(4,926)
Variance WMS – Sub-account CBR Class A ³	1580				0
Variance WMS – Sub-account CBR Class B ³	1580	249			249
RSVA - Retail Transmission Network Charge	1584	211	(1,012)		1,689
RSVA - Retail Transmission Connection Charge	1586	143	(788)		461
RSVA - Power ⁴	1588	(24,128)	(8,807)	8,843	(32,063)
RSVA - Global Adjustment ⁴	1589	28,446	13,845	(8,843)	32,854
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595		(3,325)		182
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595				0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	1,947		62	12
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	4,072			4,072
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595				0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595				0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595				0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>					
RSVA - Global Adjustment	1589	28,446	13,845	(8,843)	32,854
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(20,336)	(15,198)	8,905	(30,384)
Total Group 1 Balance		8,110	(1,353)	62	2,470
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568				0
Total including Account 1568		8,110	(1,353)	62	2,470

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¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

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⁴ 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 1588. 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

		2016										2017					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments ¹ during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments ¹ during 2016	Closing Interest Amounts as of Dec 31, 2016	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments ¹ during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017
Group 1 Accounts																	
LV Variance Account	1550	0				0	0				0	0				0	0
Smart Metering Entity Charge Variance Account	1551	(14,226)	(2,662)	(3,943)		(12,945)	(70)	(127)	(78)		(119)	(12,945)				(12,945)	(119)
RSVA - Wholesale Market Service Charge ¹	1580	(616,015)	(255,282)	(29,368)		(841,929)	(4,926)	(8,208)	(2,578)		(10,556)	(841,929)				(841,929)	(10,556)
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0	0				0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	75,295	(13,004)	52,812		62,251	249	889			938	62,251				62,251	938
RSVA - Retail Transmission Network Charge	1584	11,523	(92,466)			(133,755)	1,699	(1,009)	2,264		(1,574)	(133,755)				(133,755)	(1,574)
RSVA - Retail Transmission Connection Charge	1586	25,537	636	31,325		(5,152)	461	(140)	778		(457)	(5,152)				(5,152)	(457)
RSVA - Power ⁴	1588	(996,097)	(632,949)	(951,341)		(677,705)	(32,063)	(25,165)	(30,763)		(26,465)	(677,705)				(677,705)	(26,465)
RSVA - Global Adjustment ⁴	1589	1,726,465	446,159	1,457,688	(472,498)	242,438	32,854	28,940	34,679	(44)	27,071	242,438				242,438	27,071
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	460		421	(39)	0	182		188	6	0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0				0	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	179,574		(10,808)		190,382	12	2,084	(1,998)		4,094	190,382				190,382	4,094
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	(49,393)	57,836			8,443	4,072	(520)			3,552	8,443				8,443	3,552
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	(475,129)	(485,119)		9,990	0	2,896			2,896	9,990				9,990	2,896
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0				0	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0				0	0				0	0				0	0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																	
RSVA - Global Adjustment	1589	1,726,465	446,159	1,457,688	(472,498)	242,438	32,854	28,940	34,679	(44)	27,071	242,438	0	0	0	242,438	27,071
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,383,382)	(1,413,020)	(1,396,021)	(39)	(1,400,420)	(30,384)	(29,500)	(32,187)	6	(27,691)	(1,400,420)	0	0	0	(1,400,420)	(27,691)
Total Group 1 Balance		343,083	(968,861)	61,667	(472,537)	(1,157,982)	2,470	(560)	2,492	(38)	(620)	(1,157,982)	0	0	0	(1,157,982)	(620)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0			52,484	52,484	0			1,818	1,818	52,484				52,484	1,818
Total including Account 1568		343,083	(968,861)	61,667	(420,053)	(1,105,498)	2,470	(560)	2,492	1,780	1,198	(1,105,498)	0	0	0	(1,105,498)	1,198

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² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is 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 "OEB-Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. 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 column BT if the sub-account is requested for disposition.

⁴ 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

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

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

If you had any customers classified as Class A at any point during the period where Account 1580, sub-account CBR Class B balance accumulated (i.e. 2017 or 2017 to 2016 or 2015 to 2017), check off the checkbox. ☐

If you had Class A customer(s) during this period, Tab 6.2 will be generated. Account 1580, sub-account CBR Class B will be disposed through a separate rate rider calculated in Tab 6.2.

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

					2018				Projected Interest on Dec-31-17 Balances				2.1.7 RRR		
Account Descriptions	Account Number	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments ¹ during 2017	Closing Interest Amounts as of Dec 31, 2017	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31, 2017 Adjusted for Disposition during 2018	Closing Interest Balances as of Dec 31, 2017 Adjusted for Disposition during 2018	Projected Interest from Jan 1, 2018 to Dec 31, 2018 on Dec 31, 2017 balance adjusted for disposition during 2018 ²	Projected Interest from Jan 1, 2019 to Apr 30, 2019 on Dec 31, 2017 balance adjusted for disposition during 2018 ²	Total Interest	Total Claim	As of Dec 31, 2017	
Group 1 Accounts															
LV Variance Account	1550			0	0			0	0	0	0	0	0	0	
Smart Metering Entity Charge Variance Account	1551			(155)	(274)			(12,945)	(274)	(241)		(515)	(13,460)	(16,544)	
RSVA - Wholesale Market Service Charge ³	1580			(10,103)	(20,659)			(841,929)	(20,659)	(15,681)		(36,340)	(878,269)	(1,089,766)	
Variance WMS – Sub-account CBR Class A ⁴	1580			0	0			0	0	0	0	0	0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580			747	1,685			62,251	1,685	1,159		2,844	65,095	0	
RSVA - Retail Transmission Network Charge	1584			(1,605)	(3,179)			(133,755)	(3,179)	(2,491)		(5,670)	(139,425)	(217,555)	
RSVA - Retail Transmission Connection Charge	1586			(62)	(519)			(5,152)	(96)	(615)		(615)	(5,767)	(55,440)	
RSVA - Power ⁴	1588			(8,563)	(35,028)			(677,705)	(35,028)	(13,291)		(48,320)	(726,025)	(1,402,950)	
RSVA - Global Adjustment ⁴	1589			3,340	30,411			242,438	30,411	5,184		35,595	278,033	913,949	
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595				0			0	0			<input type="checkbox"/> Check to Dispose of Account	0	33	
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595				0			0	0			<input type="checkbox"/> Check to Dispose of Account	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595			2,285	6,379			190,382	6,379	3,546		9,924	<input type="checkbox"/> Check to Dispose of Account	200,306	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595			101	3,653			8,443	3,653	157		3,811	<input type="checkbox"/> Check to Dispose of Account	12,254	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			120	3,016			9,990	3,016	186		3,202	<input type="checkbox"/> Check to Dispose of Account	0	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595				0			0	0			0	<input type="checkbox"/> Check to Dispose of Account	0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³															
Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595				0			0	0			0	<input type="checkbox"/> Check to Dispose of Account	0	
RSVA - Global Adjustment	1589	0	0	3,340	30,411	0	0	242,438	30,411	5,184	0	35,595	278,033	913,949	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	(17,236)	(44,927)	0	0	(1,400,420)	(44,927)	(26,752)	0	(71,679)	(1,485,291)	(2,556,050)	
Total Group 1 Balance		0	0	(13,896)	(14,516)	0	0	(1,157,982)	(14,516)	(21,567)	0	(36,083)	(1,207,257)	(1,642,101)	
LRAM Variance Account (only input amounts if applying for disposition of this account)															
	1568				1,818			52,484	1,818		0	1,818	54,302	15,336	
Total including Account 1568		0	0	(13,896)	(12,698)	0	0	(1,105,498)	(12,698)	(21,567)	0	(34,265)	(1,152,955)	(1,626,764)	

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.

¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is 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 "OEB-Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. 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 column BT if the sub-account is requested for disposition.

⁴ 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Column BU has been prepopulated from the latest 2.1.7 RRR filing.

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the 2015 closing balance in the Adjustment column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2015), data should be inputted starting in 2015 when the relevant balances approved for disposition was first transferred into Account 1595 (2015).

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 1 Accounts		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance Account	1551	(3,325)
RSVA - Wholesale Market Service Charge ¹	1580	(227,178)
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(63,636)
RSVA - Retail Transmission Network Charge	1584	(80,621)
RSVA - Retail Transmission Connection Charge	1586	(49,769)
RSVA - Power ⁴	1588	(690,216)
RSVA - Global Adjustment ⁴	1589	641,100
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	33
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	2
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	(613)
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	4,920
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³ <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0
RSVA - Global Adjustment	1589	641,100
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,110,703)
Total Group 1 Balance		(469,603)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	(38,966)
Total including Account 1568		(508,569)

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.

¹ 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.

² If the LDC's rate year begins on January 1, 2019, the projected interest is recorded from January 1, 2018 to December 31, 2018 on the December 31, 2017 balances adjusted for the disposed balances approved by the OEB in the 2018 rate decision. If the LDC's rate year begins on May 1, 2019, the projected interest is recorded from January 1, 2018 to April 30, 2019 on the December 31, 2017 balances adjusted for the disposed interest balances approved by the OEB in the 2018 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is 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 "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. 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 column BT if the sub-account is requested for disposition.

⁴ 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 1588. 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.

⁵ 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 Class 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, 2017, the balance must be explained.

Incentive Regulation Model for 2019 Filers

Data on this worksheet has been populated using your most recent RRR filing.

Click on the checkbox to confirm the accuracy of the data below:

If you have identified any issues, please [contact](#) the OEB.

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

Please [contact](#) the OEB to make adjustments to the IRM rate generator for this situation.

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2014) ¹	1595 Recovery Proportion (2015) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	114,039,828	0	7,298,027	0	0	0	114,039,828	0	170%	504%	21,022	15,651
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	38,212,022	0	8,128,049	0	0	0	38,212,022	0	43%	132%	19,624	1,737
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	121,192,720	304,933	109,740,596	272,784	3,784,935	7228	117,407,785	297,705	-110%	-550%	13,596	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	50,825	141	2,493	6	0	0	50,825	141	0%	0%		
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,808,127	5,031	1,805,410	5,023	0	0	1,808,127	5,031	-3%	14%	60	
Total		275,303,522	310,105	126,974,575	277,813	3,784,935	7,228	271,518,587	302,877	100%	100%	54,302	17,388

Threshold Test

Total Claim (including Account 1568)	(\$1,152,955)
Total Claim for Threshold Test (All Group 1 Accounts)	(\$1,207,257)
Threshold Test (Total claim per kWh) ²	(\$0.0044)

1568 Account Balance from Continuity Schedule	54,302
Total Balance of Account 1568 in Column S matches the amount entered on the Continuity Schedule	

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

² The Threshold Test does not include the amount in 1568.

³ The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.



Incentive Regulation Model for 2019 Filers

No input required. This worksheet allocates the deferral/variance account balances (Group 1 and 1568) to the appropriate classes as per EDDVAR dated July 31, 2009

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP		
				1550	1551	1580	1584	1586	1588

Incentive Regulation Model for 2019 Filers

1 Please select the Year the Account 1589 CBR Class B was Last Disposed. (e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, enter 2016.)

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed to 2017)? (e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 and 2017.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed to 2017)? (e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer				2017		2016		2015	
Customer	Rate Class			January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,125,790	1,174,753	1,192,670	1,090,281		
		kW		3,192	3,254	3,480	3,091		
	Class A/B								
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		7,684,338	7,288,209	6,876,318	7,191,910		
		kW		13,934	13,975	13,716	13,621		
	Class A/B								
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		8,497,597	8,306,364	8,571,144	8,533,339		
		kW		16,921	16,820	16,508	16,293		
	Class A/B								
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		3,202,567	3,820,412	3,187,696	3,668,369		
		kW		6,274	7,523	6,365	7,221		
	Class A/B								
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,112,963	1,212,660	1,085,747	1,128,199		
		kW		1,923	2,027	1,767	2,023		
	Class A/B								
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		397,194	464,880	423,309	439,110		
		kW		1,041	1,188	1,037	1,106		
	Class A/B								
Customer 7	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,819,521	1,410,269	1,299,098	1,231,422		
		kW		2,367	2,633	2,284	2,238		
	Class A/B								
Customer 8	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		43,191	48,567	51,728	49,231		
		kW		203	221	228	229		
	Class A/B								
Customer 9	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		813,220	889,076	869,123	855,587		
		kW		1,882	2,177	1,855	2,080		
	Class A/B								
Customer 10	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		136,676	130,077	141,145	117,769		
		kW		489	544	498	473		
	Class A/B								
Customer 11	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		655,101	594,883	718,934	604,049		
		kW		2,280	2,176	2,175	2,162		
	Class A/B								
Customer 12	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		182,906	174,793	181,189	154,153		
		kW		773	718	760	664		
	Class A/B								
Customer 13	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		702,727	787,535	688,765	796,105		
		kW		1,796	1,963	1,542	1,901		
	Class A/B								
Customer 14	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,827,160	796,720	1,526,323	1,621,522		
		kW		1,864	2,260	4,353	4,363		
	Class A/B								
Customer 15	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,313	1,404	1,326	1,405		
		kW		2	2	4	4		
	Class A/B								
Customer 16	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,122,807	1,179,354	1,091,245	1,128,363		
		kW		3,008	3,384	2,869	3,234		
	Class A/B								
Customer 17	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		797,146	1,008,932	784,169	1,022,139		
		kW		2,067	2,562	2,112	2,817		
	Class A/B								
Customer 18	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		171,596	133,661	164,995	130,392		
		kW		787	687	729	696		
	Class A/B								
Customer 19	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		198,717	205,660	265,333	185,211		
		kW		511	551	900	518		
	Class A/B								
Customer 20	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		205,768	168,874	235,873	154,522		
		kW		521	454	592	401		
	Class A/B								
Customer 21	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		209,516	190,894	227,454	178,175		
		kW		1,117	1,027	1,135	1,014		
	Class A/B								
Customer 22	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		686,353	630,813	700,483	551,486		
		kW		2,637	2,467	2,667	2,113		
	Class A/B								
Customer 23	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		227,873	149,890	252,548	167,427		
		kW		594	447	597	431		
	Class A/B								
Customer 24	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		1,471,549	1,685,177	1,601,159	1,715,299		
		kW		3,864	4,453	4,016	4,422		
	Class A/B								

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).

Class A Customers - Billing Determinants by Customer				2017		2016		2015	
Customer	Rate Class								

Incentive Regulation Model for 2019 Filers

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

Year the Account 1589 GA Balance Last Disposed

2014

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

		Total	2017	2016	2015
Total Non-RPP Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial or full year)	A	225,438,126		96,755,194	128,682,932
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	97,110,630	-	32,293,589	64,817,041
Transition Customers' Portion of Total Consumption	C=B/A	43.08%			

Allocation of Total GA Balance \$

Total GA Balance	D	\$	278,033
Transition Customers Portion of GA Balance	E=C*D	\$	119,767
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$	158,267

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		24							
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2016	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2015	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments	
Customer 1		3,408,721	0	1,125,790	2,282,932	3.51%	\$ 4,204	\$ 350	
Customer 2		21,752,566	0	7,684,338	14,068,228	22.40%	\$ 26,828	\$ 2,236	
Customer 3		25,602,080	0	8,497,597	17,104,483	26.36%	\$ 31,575	\$ 2,631	
Customer 4		10,038,633	0	3,202,567	6,836,066	10.34%	\$ 12,381	\$ 1,032	
Customer 5		3,306,909	0	1,112,963	2,193,946	3.41%	\$ 4,078	\$ 340	
Customer 6		1,259,613	0	397,194	862,419	1.30%	\$ 1,553	\$ 129	
Customer 7		3,850,041	0	1,319,521	2,530,520	3.96%	\$ 4,748	\$ 396	
Customer 8		144,151	0	43,191	100,959	0.15%	\$ 178	\$ 15	
Customer 9		2,537,930	0	813,220	1,724,710	2.61%	\$ 3,130	\$ 261	
Customer 10		395,591	0	136,676	258,915	0.41%	\$ 488	\$ 41	
Customer 11		1,978,084	0	655,101	1,322,983	2.04%	\$ 2,440	\$ 203	
Customer 12		518,248	0	182,906	335,342	0.53%	\$ 639	\$ 53	
Customer 13		2,187,597	0	702,727	1,484,870	2.25%	\$ 2,698	\$ 225	
Customer 14		4,475,004	0	1,327,160	3,147,845	4.61%	\$ 5,519	\$ 460	
Customer 15		4,045	0	1,313	2,731	0.00%	\$ 5	\$ 0	
Customer 16		3,342,415	0	1,122,807	2,219,608	3.44%	\$ 4,122	\$ 344	
Customer 17		2,603,454	0	797,146	1,806,308	2.68%	\$ 3,211	\$ 268	
Customer 18		467,183	0	171,596	295,587	0.48%	\$ 576	\$ 48	
Customer 19		653,280	0	198,717	454,564	0.67%	\$ 806	\$ 67	
Customer 20		595,963	0	205,768	390,195	0.61%	\$ 735	\$ 61	
Customer 21		615,145	0	209,516	405,629	0.63%	\$ 759	\$ 63	
Customer 22		1,938,321	0	686,353	1,251,969	2.00%	\$ 2,391	\$ 199	
Customer 23		647,648	0	227,873	419,775	0.67%	\$ 799	\$ 67	
Customer 24		4,788,008	0	1,471,549	3,316,458	4.93%	\$ 5,905	\$ 492	
Total		97,110,630	0	32,293,589	64,817,041	100.00%	\$ 119,767		

Incentive Regulation Model for 2019 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable. Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	12

Rate Rider Recovery to be used below

		Total Metered 2017 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	7,298,027	0	0	7,298,027	5.7%	\$10,272	\$0.0014 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	8,128,049	0	0	8,128,049	6.4%	\$11,440	\$0.0014 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	109,740,596	0	0	109,740,596	86.4%	\$154,454	\$0.0014 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	2,493	0	0	2,493	0.0%	\$4	\$0.0016 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,805,410	0	0	1,805,410	1.4%	\$2,541	\$0.0014 kWh
Total		126,974,575	0	0	126,974,575	100.0%	\$178,711	

Incentive Regulation Model for 2019 Filers

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

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

Never
Disposed

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

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

		Total	2017	2016	2015
Total Class B Consumption for Years During Balance Accumulation (Total Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial or full year)	A	96,755,194		96,755,194	128,682,932
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	32,293,589	-	32,293,589	1
Transition Customers' Portion of Total Consumption	C=B/A	33.38%	-	64,461,605	128,682,931

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	\$	65,095
Transition Customers Portion of CBR Class B Balance	E=D*C	\$	21,727
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$	43,369

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers	24							
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2017	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2016	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2015	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Customer 1		1,125,790	-	1,125,790	2,282,932	3.49%	\$ 757	\$ 63
Customer 2		7,684,338	-	7,684,338	14,068,228	23.80%	\$ 5,170	\$ 431
Customer 3		8,497,597	-	8,497,597	17,104,483	26.31%	\$ 5,717	\$ 476
Customer 4		3,202,567	-	3,202,567	6,836,066	9.92%	\$ 2,155	\$ 180
Customer 5		1,112,963	-	1,112,963	2,193,946	3.45%	\$ 749	\$ 62
Customer 6		397,194	-	397,194	862,419	1.23%	\$ 267	\$ 22
Customer 7		1,319,521	-	1,319,521	2,530,520	4.09%	\$ 888	\$ 74
Customer 8		43,191	-	43,191	100,959	0.13%	\$ 29	\$ 2
Customer 9		813,220	-	813,220	1,724,710	2.52%	\$ 547	\$ 46
Customer 10		136,676	-	136,676	258,915	0.42%	\$ 92	\$ 8
Customer 11		655,101	-	655,101	1,322,983	2.03%	\$ 441	\$ 37
Customer 12		182,906	-	182,906	335,342	0.57%	\$ 123	\$ 10
Customer 13		702,727	-	702,727	1,484,870	2.18%	\$ 473	\$ 39
Customer 14		1,327,160	-	1,327,160	3,147,845	4.11%	\$ 893	\$ 74
Customer 15		1,313	-	1,313	2,731	0.00%	\$ 1	\$ 0
Customer 16		1,122,807	-	1,122,807	2,219,608	3.48%	\$ 755	\$ 63
Customer 17		797,146	-	797,146	1,806,308	2.47%	\$ 536	\$ 45
Customer 18		171,596	-	171,596	295,587	0.53%	\$ 115	\$ 10
Customer 19		198,717	-	198,717	454,564	0.62%	\$ 134	\$ 11
Customer 20		205,768	-	205,768	390,195	0.64%	\$ 138	\$ 12
Customer 21		209,516	-	209,516	405,629	0.65%	\$ 141	\$ 12
Customer 22		686,353	-	686,353	1,251,969	2.13%	\$ 462	\$ 38
Customer 23		227,873	-	227,873	419,775	0.71%	\$ 153	\$ 13
Customer 24		1,471,549	-	1,471,549	3,316,458	4.56%	\$ 990	\$ 83
Total		32,293,589	-	32,293,589	64,817,041	100.00%	\$ 21,727	\$ 1,811

Incentive Regulation Model for 2019 Filers

The purpose of this tab is to calculate the 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.

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

Never
Disposed

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

	Total Metered 2017 Consumption Minus WMP		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
	kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	114,039,828	0	0	0	0	114,039,828	0	42.0%	\$18,215	\$0.0002	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	38,212,022	0	0	0	0	38,212,022	0	14.1%	\$6,103	\$0.0002	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	117,407,785	297,705	0	0	0	117,407,785	297,705	43.2%	\$18,753	\$0.0630	kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	50,825	141	0	0	0	50,825	141	0.0%	\$8	\$0.0567	kW
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,808,127	5,031	0	0	0	1,808,127	5,031	0.7%	\$289	\$0.0574	kW
Total		271,518,587	302,877	0	0	0	271,518,587	302,877	100.0%	\$43,368		

Incentive Regulation Model for 2019 Filers

Input required at cells C13 and C14. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
LRAM Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider	Revenue Reconcila



Incentive Regulation Model for 2019 Filers

Summary - Sharing of Tax Change Forecast Amounts

For the 2015 year, enter any Tax Credits from the Cost of Service Tax Calculation
(Positive #)

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2015	2018
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	29,311,377	\$ 29,311,377
Deduction from taxable capital up to \$15,000,000		\$ -
Net Taxable Capital	\$ 29,311,377	\$ 29,311,377
Rate		0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

Regulatory Taxable Income	\$ 104,855	\$ 104,855
Corporate Tax Rate	26.50%	26.50%
Tax Impact	\$ 27,787	\$ 27,787
Grossed-up Tax Amount	\$ 37,805	\$ 37,805
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 37,805	\$ 37,805
Total Tax Related Amounts	\$ 37,805	\$ 37,805
Incremental Tax Savings		-\$ 0
Sharing of Tax Amount (50%)		-\$ 0

Incentive Regulation Model for 2019 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last OEB-Approved Cost of Service application in columns C through H.

As per Chapter 3 Filing Requirements, shared tax rate riders are based on a 1 year disposition.

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	114,039,828		0	0.00 S/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	38,212,022		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	121,192,720	304,933	0	0.0000 kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	50,825	141	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,808,127	5,031	0	0.0000 kW
Total		275,303,522	310,105	(\$0)	

Incentive Regulation Model for 2019 Filers

Columns E and F have been populated with data from the most recent RRR filing. Rate classes that have more than one Network or Connection charge will notice that the cells are highlighted in green and unlocked. If the data needs to be modified, please make the necessary adjustments and note the changes in your manager's summary. As well, the Loss Factor has been imported from Tab 2.

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	114,039,828	0	1.0393	118,521,593
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061	114,039,828	0	1.0393	118,521,593
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	38,212,022	0	1.0393	39,713,754
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057	38,212,022	0	1.0393	39,713,754
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7220	121,192,720	304,933		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3169	121,192,720	304,933		
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.7108	50,825	141		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4553	50,825	141		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0989	1,808,127	5,031		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7864	1,808,127	5,031		

Incentive Regulation Model for 2019 Filers

Uniform Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.66	\$ 3.61	\$ 3.61
Line Connection Service Rate		kW	\$ 0.87	\$ 0.95	\$ 0.95
Transformation Connection Service Rate		kW	\$ 2.02	\$ 2.34	\$ 2.34
Hydro One Sub-Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.1942	\$ 3.1942	\$ 3.1942
Line Connection Service Rate		kW	\$ 0.7710	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate		kW	\$ 1.7493	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate		kW	\$ 2.5203	\$ 2.5203	\$ 2.5203
If needed, add extra host here. (I)		Unit	2017	2018	2019
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	2017	2018	2019
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 2017	Current 2018	Forecast 2019

IESO	Network			Line Connection			Transformation Connection			Total Connection
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	
January	42,858	\$3.66	\$ 156,860	43,380	\$0.87	\$ 37,741	43,380	\$2.02	\$ 87,628	\$ 125,368
February	41,381	\$3.66	\$ 151,454	41,381	\$0.87	\$ 36,001	41,381	\$2.02	\$ 83,590	\$ 119,591
March	39,914	\$3.66	\$ 146,085	40,707	\$0.87	\$ 35,415	40,707	\$2.02	\$ 82,228	\$ 117,643
April	37,249	\$3.66	\$ 136,331	37,249	\$0.87	\$ 32,407	37,249	\$2.02	\$ 75,243	\$ 107,650
May	36,479	\$3.66	\$ 133,513	36,870	\$0.87	\$ 32,077	36,870	\$2.02	\$ 74,577	\$ 106,554
June	48,873	\$3.66	\$ 178,875	51,278	\$0.87	\$ 44,612	51,278	\$2.02	\$ 103,582	\$ 148,193
July	51,245	\$3.66	\$ 187,557	53,865	\$0.87	\$ 46,863	53,865	\$2.02	\$ 108,807	\$ 155,670
August	50,840	\$3.66	\$ 186,074	53,133	\$0.87	\$ 46,226	53,133	\$2.02	\$ 107,359	\$ 153,554
September	53,509	\$3.66	\$ 195,843	54,276	\$0.87	\$ 47,220	54,276	\$2.02	\$ 109,638	\$ 156,858
October	38,949	\$3.66	\$ 142,553	38,949	\$0.87	\$ 33,886	38,949	\$2.02	\$ 78,677	\$ 112,563
November	40,423	\$3.52	\$ 142,289	40,531	\$0.88	\$ 35,667	40,531	\$2.13	\$ 86,331	\$ 121,998
December	44,171	\$3.52	\$ 155,482	44,867	\$0.88	\$ 39,483	44,867	\$2.13	\$ 95,567	\$ 130,050
Total	525,891	\$ 3.64	\$ 1,912,918	536,486	\$ 0.87	\$ 467,597	536,486	\$ 2.04	\$ 1,093,096	\$ 1,560,692

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.0000			\$0.0000			\$0.0000		\$ -
February		\$0.0000			\$0.0000			\$0.0000		\$ -
March		\$0.0000			\$0.0000			\$0.0000		\$ -
April		\$0.0000			\$0.0000			\$0.0000		\$ -
May		\$0.0000			\$0.0000			\$0.0000		\$ -
June		\$0.0000			\$0.0000			\$0.0000		\$ -
July		\$0.0000			\$0.0000			\$0.0000		\$ -
August		\$0.0000			\$0.0000			\$0.0000		\$ -
September		\$0.0000			\$0.0000			\$0.0000		\$ -
October		\$0.0000			\$0.0000			\$0.0000		\$ -
November		\$0.0000			\$0.0000			\$0.0000		\$ -
December		\$0.0000			\$0.0000			\$0.0000		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (I (if needed)		Network			Line Connection			Transformation Connection			Total Connection
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		\$ -			\$ -			\$ -		\$ -	
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	

Add Extra Most Here (II)	Network			Line Connection			Transformation Connection			Total Connection
(If needed)										
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		\$ -			\$ -			\$ -		\$ -
Total		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -

Total		Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	42,858	\$ 3.6600	\$ 156,860	43,380	\$ 0.8700	\$ 37,741	43,380	\$ 2.0200	\$ 87,628	\$ 125,368	
February	41,381	\$ 3.6600	\$ 151,454	41,381	\$ 0.8700	\$ 36,001	41,381	\$ 2.0200	\$ 83,590	\$ 119,591	
March	39,914	\$ 3.6600	\$ 146,085	40,707	\$ 0.8700	\$ 35,415	40,707	\$ 2.0200	\$ 82,228	\$ 117,643	
April	37,249	\$ 3.6600	\$ 136,331	37,249	\$ 0.8700	\$ 32,407	37,249	\$ 2.0200	\$ 75,243	\$ 107,650	
May	36,479	\$ 3.6600	\$ 133,513	36,870	\$ 0.8700	\$ 32,077	36,870	\$ 2.0200	\$ 74,477	\$ 106,554	
June	48,872	\$ 3.6600	\$ 178,875	51,278	\$ 0.8700	\$ 44,612	51,278	\$ 2.0200	\$ 103,682	\$ 148,193	
July	51,245	\$ 3.6600	\$ 187,557	53,865	\$ 0.8700	\$ 46,963	53,865	\$ 2.0200	\$ 108,807	\$ 155,670	
August	50,840	\$ 3.6600	\$ 186,074	53,133	\$ 0.8700	\$ 46,226	53,133	\$ 2.0200	\$ 107,329	\$ 153,554	
September	53,509	\$ 3.6600	\$ 195,843	54,276	\$ 0.8700	\$ 47,220	54,276	\$ 2.0200	\$ 109,638	\$ 156,858	
October	38,949	\$ 3.6600	\$ 142,553	38,949	\$ 0.8700	\$ 33,886	38,949	\$ 2.0200	\$ 78,677	\$ 112,563	
November	40,423	\$ 3.5200	\$ 142,289	40,531	\$ 0.8800	\$ 35,667	40,531	\$ 2.1300	\$ 86,331	\$ 121,998	
December	44,171	\$ 3.5200	\$ 155,482	44,867	\$ 0.8800	\$ 39,483	44,867	\$ 2.1300	\$ 95,567	\$ 135,050	
Total	525,891	\$ 3.64	\$ 1,912,918	536,486	\$ 0.87	\$ 467,597	536,486	\$ 2.04	\$ 1,093,692	\$ 1,560,692	

12. RTSR - Historical Wholesale

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,858	\$ 3.6100	\$ 154,717	43,380	\$ 0.9500	\$ 41,211	43,380	\$ 2.3400	\$ 101,509	\$ 142,720
February	41,381	\$ 3.6100	\$ 149,385	41,381	\$ 0.9500	\$ 39,312	41,381	\$ 2.3400	\$ 96,832	\$ 136,143
March	39,914	\$ 3.6100	\$ 144,090	40,707	\$ 0.9500	\$ 38,672	40,707	\$ 2.3400	\$ 95,254	\$ 133,926
April	37,249	\$ 3.6100	\$ 134,469	37,249	\$ 0.9500	\$ 35,387	37,249	\$ 2.3400	\$ 87,163	\$ 122,549
May	36,479	\$ 3.6100	\$ 131,689	36,870	\$ 0.9500	\$ 35,027	36,870	\$ 2.3400	\$ 86,276	\$ 121,302
June	48,873	\$ 3.6100	\$ 176,432	51,278	\$ 0.9500	\$ 48,714	51,278	\$ 2.3400	\$ 119,991	\$ 168,705
July	51,245	\$ 3.6100	\$ 184,994	53,865	\$ 0.9500	\$ 51,172	53,865	\$ 2.3400	\$ 126,044	\$ 177,216
August	50,840	\$ 3.6100	\$ 183,532	53,133	\$ 0.9500	\$ 50,476	53,133	\$ 2.3400	\$ 124,331	\$ 174,808
September	53,509	\$ 3.6100	\$ 193,167	54,276	\$ 0.9500	\$ 51,562	54,276	\$ 2.3400	\$ 127,006	\$ 178,568
October	38,949	\$ 3.6100	\$ 140,606	38,949	\$ 0.9500	\$ 37,002	38,949	\$ 2.3400	\$ 91,141	\$ 128,142
November	40,423	\$ 3.6100	\$ 145,927	40,531	\$ 0.9500	\$ 38,504	40,531	\$ 2.3400	\$ 94,843	\$ 133,347
December	44,171	\$ 3.6100	\$ 159,457	44,867	\$ 0.9500	\$ 42,624	44,867	\$ 2.3400	\$ 104,989	\$ 147,612
Total	525,891	\$ 3.61	\$ 1,898,467	536,486	\$ 0.95	\$ 509,662	536,486	\$ 2.34	\$ 1,255,377	\$ 1,765,039

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
February	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
March	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
April	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
May	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
June	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
July	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
August	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
September	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
October	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
November	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
December	-	\$ 3.1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,858	\$ 3.6100	\$ 154,717	43,380	\$ 0.9500	\$ 41,211	43,380	\$ 2.3400	\$ 101,509	\$ 142,720
February	41,381	\$ 3.6100	\$ 149,385	41,381	\$ 0.9500	\$ 39,312	41,381	\$ 2.3400	\$ 96,832	\$ 136,143
March	39,914	\$ 3.6100	\$ 144,090	40,707	\$ 0.9500	\$ 38,672	40,707	\$ 2.3400	\$ 95,254	\$ 133,926
April	37,249	\$ 3.6100	\$ 134,469	37,249	\$ 0.9500	\$ 35,387	37,249	\$ 2.3400	\$ 87,163	\$ 122,549
May	36,479	\$ 3.6100	\$ 131,689	36,870	\$ 0.9500	\$ 35,027	36,870	\$ 2.3400	\$ 86,276	\$ 121,302
June	48,873	\$ 3.6100	\$ 176,432	51,278	\$ 0.9500	\$ 48,714	51,278	\$ 2.3400	\$ 119,991	\$ 168,705
July	51,245	\$ 3.6100	\$ 184,994	53,865	\$ 0.9500	\$ 51,172	53,865	\$ 2.3400	\$ 126,044	\$ 177,216
August	50,840	\$ 3.6100	\$ 183,532	53,133	\$ 0.9500	\$ 50,476	53,133	\$ 2.3400	\$ 124,331	\$ 174,808
September	53,509	\$ 3.6100	\$ 193,167	54,276	\$ 0.9500	\$ 51,562	54,276	\$ 2.3400	\$ 127,006	\$ 178,568
October	38,949	\$ 3.6100	\$ 140,606	38,949	\$ 0.9500	\$ 37,002	38,949	\$ 2.3400	\$ 91,141	\$ 128,142
November	40,423	\$ 3.6100	\$ 145,927	40,531	\$ 0.9500	\$ 38,504	40,531	\$ 2.3400	\$ 94,843	\$ 133,347
December	44,171	\$ 3.6100	\$ 159,457	44,867	\$ 0.9500	\$ 42,624	44,867	\$ 2.3400	\$ 104,989	\$ 147,612
Total	525,891	\$ 3.61	\$ 1,898,467	536,486	\$ 0.95	\$ 509,662	536,486	\$ 2.34	\$ 1,255,377	\$ 1,765,039

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										<u>\$ 1,765,039</u>

Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,858	\$ 3,6100	\$ 154,717	43,380	\$ 0.9500	\$ 41,211	43,380	\$ 2.3400	\$ 101,509	\$ 142,720
February	41,381	\$ 3,6100	\$ 149,385	41,381	\$ 0.9500	\$ 39,312	41,381	\$ 2.3400	\$ 96,832	\$ 136,143
March	39,914	\$ 3,6100	\$ 144,090	40,707	\$ 0.9500	\$ 38,672	40,707	\$ 2.3400	\$ 95,254	\$ 133,926
April	37,249	\$ 3,6100	\$ 134,469	37,249	\$ 0.9500	\$ 35,387	37,249	\$ 2.3400	\$ 87,163	\$ 122,549
May	36,479	\$ 3,6100	\$ 131,689	36,870	\$ 0.9500	\$ 35,027	36,870	\$ 2.3400	\$ 86,276	\$ 121,302
June	48,873	\$ 3,6100	\$ 176,432	51,278	\$ 0.9500	\$ 48,714	51,278	\$ 2.3400	\$ 119,991	\$ 168,705
July	51,245	\$ 3,6100	\$ 184,994	53,865	\$ 0.9500	\$ 51,172	53,865	\$ 2.3400	\$ 126,044	\$ 177,216
August	50,840	\$ 3,6100	\$ 183,532	53,133	\$ 0.9500	\$ 50,476	53,133	\$ 2.3400	\$ 124,331	\$ 174,808
September	53,509	\$ 3,6100	\$ 193,167	54,276	\$ 0.9500	\$ 51,562	54,276	\$ 2.3400	\$ 127,006	\$ 178,568
October	38,949	\$ 3,6100	\$ 140,606	38,949	\$ 0.9500	\$ 37,002	38,949	\$ 2.3400	\$ 91,141	\$ 128,142
November	40,423	\$ 3,6100	\$ 145,927	40,531	\$ 0.9500	\$ 38,504	40,531	\$ 2.3400	\$ 94,843	\$ 133,347
December	44,171	\$ 3,6100	\$ 159,457	44,867	\$ 0.9500	\$ 42,624	44,867	\$ 2.3400	\$ 104,989	\$ 147,612
Total	525,891	\$ 3.61	\$ 1,898,467	536,486	\$ 0.95	\$ 509,662	536,486	\$ 2.34	\$ 1,255,377	\$ 1,765,039

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
February	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
March	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
April	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
May	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
June	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
July	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
August	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
September	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
October	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
November	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
December	-	\$ 3,1942	\$ -	-	\$ 0.7710	\$ -	-	\$ 1.7493	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,858	\$ 3.61	\$ 154,717	43,380	\$ 0.95	\$ 41,211	43,380	\$ 2.34	\$ 101,509	\$ 142,720
February	41,381	\$ 3.61	\$ 149,385	41,381	\$ 0.95	\$ 39,312	41,381	\$ 2.34	\$ 96,832	\$ 136,143
March	39,914	\$ 3.61	\$ 144,090	40,707	\$ 0.95	\$ 38,672	40,707	\$ 2.34	\$ 95,254	\$ 133,926
April	37,249	\$ 3.61	\$ 134,469	37,249	\$ 0.95	\$ 35,387	37,249	\$ 2.34	\$ 87,163	\$ 122,549
May	36,479	\$ 3.61	\$ 131,689	36,870	\$ 0.95	\$ 35,027	36,870	\$ 2.34	\$ 86,276	\$ 121,302
June	48,873	\$ 3.61	\$ 176,432	51,278	\$ 0.95	\$ 48,714	51,278	\$ 2.34	\$ 119,991	\$ 168,705
July	51,245	\$ 3.61	\$ 184,994	53,865	\$ 0.95	\$ 51,172	53,865	\$ 2.34	\$ 126,044	\$ 177,216
August	50,840	\$ 3.61	\$ 183,532	53,133	\$ 0.95	\$ 50,476	53,133	\$ 2.34	\$ 124,331	\$ 174,808
September	53,509	\$ 3.61	\$ 193,167	54,276	\$ 0.95	\$ 51,562	54,276	\$ 2.34	\$ 127,006	\$ 178,568
October	38,949	\$ 3.61	\$ 140,606	38,949	\$ 0.95	\$ 37,002	38,949	\$ 2.34	\$ 91,141	\$ 128,142
November	40,423	\$ 3.61	\$ 145,927	40,531	\$ 0.95	\$ 38,504	40,531	\$ 2.34	\$ 94,843	\$ 133,347
December	44,171	\$ 3.61	\$ 159,457	44,867	\$ 0.95	\$ 42,624	44,867	\$ 2.34	\$ 104,989	\$ 147,612
Total	525,891	\$ 3.61	\$ 1,898,467	536,486	\$ 0.95	\$ 509,662	536,486	\$ 2.34	\$ 1,255,377	\$ 1,765,039

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 1,765,039

Incentive Regulation Model for 2019 Filers

The purpose of this table 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 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	118,521,593	0	805,947	42.0%	798,226	0.0067
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	39,713,754	0	270,054	14.1%	267,467	0.0067
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7220		304,933	830,028	43.3%	822,076	2.6959
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.7108		141	241	0.0%	239	1.6944
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0989		5,031	10,560	0.6%	10,458	2.0788

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 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061	118,521,593	0	722,982	43.4%	766,402	0.0065
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057	39,713,754	0	226,368	13.6%	239,963	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3169		304,933	706,499	42.4%	748,929	2.4560
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4553		141	205	0.0%	218	1.5427
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7864		5,031	8,987	0.5%	9,527	1.8937

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 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067	118,521,593	0	798,226	42.0%	798,226	0.0067
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067	39,713,754	0	267,467	14.1%	267,467	0.0067
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6959		304,933	822,076	43.3%	822,076	2.6959
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6944		141	239	0.0%	239	1.6944
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0788		5,031	10,458	0.6%	10,458	2.0788

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 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065	118,521,593	0	766,402	43.4%	766,402	0.0065
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	39,713,754	0	239,963	13.6%	239,963	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4560		304,933	748,929	42.4%	748,929	2.4560
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5427		141	218	0.0%	218	1.5427
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8937		5,031	9,527	0.5%	9,527	1.8937



Incentive Regulation Model for 2019 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2018 values and will be updated by OEB staff at a later date.

Price Escalator	1.20%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	15,120	Effective Year of Residential Rate Design Transition (yyyy)	2016
Choose Stretch Factor Group	III	Price Cap Index	0.90%	Billed kWh for Residential Class (approved in the last CoS)	120,603,908	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.30%						
				Rate Design Transition Years Left	1		
Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge

Incentive Regulation Model for 2019 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

Time-of-Use RPP Prices

As of	May 1, 2018	
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0940
On-Peak	\$/kWh	0.1320

Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	\$/kWh	0.0000
------------------------------	--------	--------

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.57
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ATTACHMENT 2

GA Analysis Workform

Issued July 12, 2018



Ontario Energy Board

GA Analysis Workform

Version 1.0

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells

Drop down cells

Utility Name **ST. THOMAS ENERGY INC.**

Note 1 **Year(s) Requested for Disposition**

☐ 2014

☒ 2015

☒ 2016

☐ 201

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K51)	Net Change in Principal Balance in the GL (cell C62)	Reconciling Items (sum of cells C63 to C75)	Adjusted Net Change in Principal Balance in the GL (cell C76)	Unresolved Difference	\$ Consumption at Actual Rate Paid (cell J51)	Unresolved Difference as % of Expected GA Payments to IESO
2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2015	\$ 238,086	\$ 2,042,100	-\$ 1,829,643	\$ 212,457	-\$ 25,629	\$ 10,460,629	-0.2%
2016	\$ 14,902	\$ 446,159	-\$ 446,243	\$ 84	-\$ 14,986	\$ 13,032,408	-0.1%
2017	\$ 208,987	\$ 99,668	\$ 167,180	\$ 266,848	\$ 57,862	\$ 10,793,862	0.5%
Cumulative Balance	\$ 461,975	\$ 2,587,927	-\$ 2,108,706	\$ 479,221	\$ 17,246	\$ 34,286,898	N/A

GA Analysis Workform

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

Year		2015		
Total Metered excluding WMP	C = A+B	266,419,362	kWh	100%
RPP	A	137,736,430	kWh	51.7%
Non RPP	B = D+E	128,682,932	kWh	48.3%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	128,682,932	kWh	48.3%

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

Note 3 GA Billing Rate

GA is billed on the

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month ☒

Note 4 Analysis of Expected GA Amount

Year	2015								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	11,176,671	11,629,547	11,629,547	11,176,671	0.05549	\$ 620,193	0.05068	\$ 566,434	\$ 53,760
February	11,973,876	11,629,547	11,629,547	11,973,876	0.06981	\$ 835,896	0.03961	\$ 474,285	\$ 361,611
March	11,580,115	11,629,547	11,629,547	11,580,115	0.03604	\$ 417,347	0.06290	\$ 728,389	\$ 311,042
April	11,341,719	11,629,547	11,629,547	11,341,719	0.06705	\$ 760,462	0.09559	\$ 1,084,155	\$ 323,693
May	10,702,326	11,629,547	11,629,547	10,702,326	0.09416	\$ 1,007,731	0.09668	\$ 1,034,701	\$ 26,970
June	10,806,005	11,629,547	11,629,547	10,806,005	0.09228	\$ 997,178	0.09540	\$ 1,030,893	\$ 33,715
July	10,091,108	11,629,547	11,629,547	10,091,108	0.08888	\$ 896,898	0.07883	\$ 795,482	\$ 101,416
August	11,365,596	11,629,547	11,629,547	11,365,596	0.08805	\$ 1,000,741	0.08010	\$ 910,384	\$ 90,356
September	11,784,870	11,629,547	11,629,547	11,784,870	0.08270	\$ 974,609	0.06703	\$ 789,940	\$ 184,669
October	11,455,597	11,629,547	11,629,547	11,455,597	0.06371	\$ 729,836	0.07544	\$ 864,210	\$ 134,374
November	10,840,670	11,629,547	11,629,547	10,840,670	0.07623	\$ 826,384	0.11320	\$ 1,227,164	\$ 400,780
December	8,537,211	11,629,547	13,171,436	10,079,100	0.11462	\$ 1,155,266	0.09471	\$ 954,592	\$ 200,675
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	131,655,764	139,554,564	141,096,453	133,197,653		\$ 10,222,542		\$ 10,460,629	\$ 238,086

Calculated Loss Factor

1.0351

Note 5 Reconciling Items

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 2,042,100	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ -	No material impacts were noted
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	-\$ 57,067	The 2015 reclassification entry was the result of a change in estimated RPP GA consumption. As this work was completed in 2017, it was recorded in 2017.
2a	Remove prior year end unbilled to actual revenue differences		
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	\$ 668	Balance reflects 2014 Long Term Load Transfer ("LTLT") amounts booked in 2015. These amounts had not been accrued for in 2015.
3b	Add difference between current year accrual/forecast to actual from long term load transfers	\$ 79	Balance reflects 2015 Long Term Load Transfer ("LTLT") amounts booked in 2016. These amounts had not been accrued for in 2015.
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9	IESO 2015 payable due to the change in RPP consumption booked in subsequent year		
10	Reclassification entry	-\$ 1,773,323	This adjustment is related to a 2015 reclassification entry, audited by Board Staff, booked in 2017 between RSAV

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ 212,457
Net Change in Expected GA Balance in the Year Per Analysis	\$ 238,086
Unresolved Difference	-\$ 25,629
Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

GA Analysis Workform

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

Year		2016		
Total Metered excluding WMP	C = A+B	276,311,028	kWh	100%
RPP	A	147,262,245	kWh	53.3%
Non RPP	B = D+E	129,048,783	kWh	46.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	129,048,783	kWh	46.7%

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

Note 3 GA Billing Rate

GA is billed on the 1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month ☒

Note 4 Analysis of Expected GA Amount

Year	2016									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	12,331,414	13,171,436	13,171,436	12,331,414	0.08423	\$ 1,038,675	0.09179	\$ 1,131,901	\$ 93,222	
February	11,492,338	13,171,436	13,171,436	11,492,338	0.10384	\$ 1,193,364	0.09851	\$ 1,132,110	\$ 61,254	
March	11,403,434	13,171,436	13,171,436	11,403,434	0.09022	\$ 1,028,818	0.10610	\$ 1,209,904	\$ 181,086	
April	11,147,453	13,171,436	13,171,436	11,147,453	0.12115	\$ 1,350,514	0.11132	\$ 1,240,934	\$ 109,579	
May	10,460,412	13,171,436	13,171,436	10,460,412	0.10405	\$ 1,088,406	0.10749	\$ 1,124,390	\$ 35,984	
June	10,539,460	13,171,436	13,171,436	10,539,460	0.11650	\$ 1,227,847	0.09545	\$ 1,005,991	\$ 221,856	
July	11,240,363	13,171,436	13,171,436	11,240,363	0.07667	\$ 861,799	0.09306	\$ 933,625	\$ 71,826	
August	11,669,820	13,171,436	13,171,436	11,669,820	0.08569	\$ 999,987	0.07103	\$ 828,907	\$ 171,080	
September	12,474,212	13,171,436	13,171,436	12,474,212	0.07060	\$ 880,679	0.09531	\$ 1,188,917	\$ 308,238	
October	11,568,293	13,171,436	13,171,436	11,568,293	0.09720	\$ 1,124,438	0.11226	\$ 1,298,657	\$ 174,219	
November	10,741,728	13,171,436	13,171,436	10,741,728	0.12271	\$ 1,318,117	0.11109	\$ 1,193,299	\$ 124,818	
December	10,615,121	13,171,436	11,097,574	8,541,259	0.10594	\$ 904,861	0.08708	\$ 743,773	\$ 161,088	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	135,684,049	158,057,231	155,983,369	133,610,187		\$ 13,017,506		\$ 13,032,408	\$ 14,902	

Calculated Loss Factor

1.0353

Note 5 Reconciling Items

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 446,159	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 57,067	RPP True up amounts related to 2015 booked in 2016.
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	-\$ 472,498	RPP True up amounts related to 2016 booked in 2017.
2a	Remove prior year end unbilled to actual revenue differences		
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	-\$ 79	Balance reflects 2015 Long Term Load Transfer ("LTLT") amounts booked in 2016. These amounts had not been accrued for in 2015.
3b	Add difference between current year accrual/forecast to actual from long term load transfers	\$ -	
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9	Interval customers that were billed on final GA rate effective July 1, 2016. Model assumed all billing was done on the first estimate	-\$ 30,733	Effective July 1, 2016, the former St. Thomas Energy commenced billing interval customers at the IESO GA Actual rate for the full period of 2017 (rather the IESO GA 1st Estimate rate shown above, which was applied to all other Class B accounts). Amount was calculated based on billed interval consumption multiplied by the difference between
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	-\$ 84
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 14,902
	Unresolved Difference	-\$ 14,986
	Unresolved Difference as % of Expected GA Payments to IESO	-0.1%

ATTACHMENT 3

Account 1595 Analysis Workform

Issued July 12, 2018



Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name

ST. THOMAS ENERGY INC.

Utility name must be selected

1595 Rate Years Requested for Disposition

- ☐ 2012
☐ 2013
☒ 2014
☒ 2015
☐ 2016

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-\$1,790,515	-\$62,030	-\$1,852,545	-\$1,719,042	-\$133,503	\$8,287	-\$195,237	7.2%
Account 1589 - Global Adjustment		\$1,451,745	\$57,893	\$1,509,638	\$1,191,524	\$318,114	\$3,885	\$321,999	21.1%
Total Group 1 and Group 2 Balances		-\$338,770	-\$4,137	-\$342,907	-\$527,518	\$184,611	\$12,151	\$196,762	-53.8%

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

Calculated differences of greater than + or - 10% require further analysis
Calculated differences of greater than + or - 10% require further analysis

Step 2 Select Rate Rider(s) Applicable for 1595 Recovery Period

- ☐ RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)
☐ RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP
☒ RATE RIDER - RSVA - GLOBAL ADJUSTMENT
☐ RATE RIDER - RSVA - GROUP 2 ACCOUNTS (if a separate Group 2 rate rider was created)
☐ OTHER 1
☐ OTHER 2
☐ OTHER 3

RATE RIDER - RSVA - GLOBAL ADJUSTMENT
Rate Rider Recovery Period (Months)

12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period**	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period**	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$164,576	17,406,959	\$0.0095	17,406,959	13,285,646	4,121,313	\$38,965	23.7%	13,747,453	13,747,453	461,807	3.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	\$83,739	8,856,890	\$0.0095	8,856,890	9,062,529	-205,639	(\$1,944)	-2.3%	9,015,808	9,015,808	-46,721	-0.5%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	\$1,231,826	346,635	\$3.5333	346,635	269,001	79,634	\$281,369	22.8%	260,249	260,249	-8,752	-3.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	\$0	0		0	0	0			0	0	0	
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$29,497	8,607	\$3.4271	8,607	8,687	-80	(\$275)	-0.9%	8,672	8,672	-16	-0.2%
microFIT SERVICE CLASSIFICATION					0	0	0			0	0	0	
TOTAL		\$1,509,638						\$318,115	21.1%				

**Projected consumption over the recovery period, and billed consumption per RRR filings are initially calculated on an annualized basis. If the recovery period spans more or less than 12 months, these figures are prorated or extrapolated accordingly.

***Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.

Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

SUMMARY

Total Calculated Account Balance

\$318,115

Total Account Residual Balance per Step 1 above

\$184,611

Unreconciled Differences****

\$133,503

****Any unreconciled difference between amounts reported in the residual balances section in Step 1 and amounts calculated for the total of all applicable riders in Step 3 must be explained.

Additional Notes and Comments

Variance in Cell J238 relates to Group One rate rider disposition balance.

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-\$684,104	-\$55,061	-\$739,165	-\$715,973	-\$23,192	-\$2,675	-\$25,967	3.1%
Account 1589 - Global Adjustment		\$677,980	\$13,845	\$691,825	\$660,199	\$31,636	\$5,714	\$37,350	4.6%
Total Group 1 and Group 2 Balances		-\$6,124	-\$41,215	-\$47,339	-\$55,783	\$8,444	\$3,040	\$11,484	-17.8%

Calculated differences of greater than + or - 10% require further analysis

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

Additional Notes and Comments

ATTACHMENT 4

GA Questionnaire

GA ANALYSIS WORKFORM, APPENDIX A, QUESTIONNAIRE

Note, Entegrus-St. Thomas is disposing of activity to December 31, 2016. Questions have been answered relevant to activity to the end of 2016.

- 1) The former St. Thomas Energy Inc. ("STEI") uses option (c), another approach. STEI records the above noted IESO charges to the appropriate cost of power expense accounts. Subsequently, monthly variance entries are booked that transfer the Global Adjustment cost on STEI's monthly IESO invoice reconciliations based on pro-rated RRP/non-RPP consumption. The GA revenue and expense accounts are then reconciled with the variance being booked to Account 1589.
- 2) Regarding CT 1142:
 - a. Please see Entegrus-St. Thomas Application dated August 22, 2018, Attachment C, Section "Regulated Price Plan Settlement Amount", starting on PDF page 69.
 - b. Please see Entegrus-St. Thomas Application dated August 22, 2018, Attachment C, Section "Regulated Price Plan Settlement Amount", starting on PDF page 69.
 - c. Entegrus-St. Thomas has trued up CT 1142 to the end of 2016.
 - d. September, October, November & December 2016 were trued up in 2017.
 - e. Yes, the 2016 amounts trued up in 2017 are reflected in the 2016 Principal Adjustments (Column AV). For more details, please see Entegrus-St. Thomas Application Update dated September 28, 2018, Attachment A, Section 5.1.4.
 - f. Entegrus-St. Thomas has included a credit of \$472,489 related to 2016 true up amounts for CT 1142 in the Rate Generator Model, Tab "3. Continuity Schedule", Cell AV29.
- 3) Regarding CT 148:
 - a. Entegrus-St. Thomas initially records CT 148 in Account 1589. Upon reconciling the monthly RPP and Non-RPP consumption, Entegrus-St. Thomas transfers the appropriate GA amount related to RPP customers from Account 1589 to Account 1588.
 - b. Entegrus-St. Thomas re-reconciles each month's data after all billing and retailer movement during the period is known. This is typically completed within 3 months following the month of consumption. Any required adjustments are made to the GL at that time.
 - c. Entegrus-St. Thomas uses verified meter data to determine the non-RPP kWh volume that is multiplied with the Actual GA rate. The initial settlement submission and GL activity is based on the second GA rate which is trued-up to actual during the reconciliation process.
 - d. Yes.
 - e. December 2016 was trued up in 2017. However, the adjustments were booked into the 2016 ledger prior to the close of the financial statements.
 - f. No additional adjustments were required in Entegrus-St. Thomas' DVA Continuity Schedule for this item.
 - g. Not applicable.
- 4) DVA Continuity Schedule Adjustments:
 - a. The former STEI has not disposed of its Account 1588 or Account 1589 balances since 2014. Accordingly, there are no reversing items.
 - b. Not applicable.
 - c. Not applicable.
 - d. Entegrus-St. Thomas has included a single credit adjustment of \$472,489 related to the true up of CT1142 noted in 2 (d) above.
 - e. Yes, the amount in 4 (d) above reconciles to the amount input in the Rate Generator Model, Tab "3. Continuity Schedule", Cell AV29.
 - f. Entegrus-St. Thomas confirms all principal adjustments have been reflected in its GL.

ATTACHMENT 5

Board Staff Report

Ontario Energy
Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

Commission de l'énergie
de l'Ontario
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone: 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



February 2, 2018

Robert Kent
Chief Operating Officer
St. Thomas Energy Inc.
125 Edward St., PO Box 460, Station Main
St. Thomas, Ontario, N5P 3V2

Dear Mr. Kent:

Re: Audit of Power and Global Adjustment Deferral and Variance Accounts

The Ontario Energy Board (OEB) issued an engagement letter to St. Thomas Energy Inc. (STEI) on September 19, 2017 advising that the OEB would be conducting an audit of STEI's Account 1588 Power and Account 1589 Global Adjustment deferral and variance accounts.

The audit was ordered by the OEB in its Decision and Order EB-2016-0104. The objective of the audit was to examine STEI's Accounts 1588 and 1589 balances as at December 31, 2016 to determine whether accounting policies and procedures for these accounts were properly and consistently applied in accordance with Accounting Procedures Handbook (APH), Reporting and Record Keeping Requirements (RRR), and related guidelines. OEB Staff (Staff) examined entries in the deferral and variance accounts from January 1, 2015 to December 31, 2016.

Staff has now completed the audit, the results of which are included in the attached audit report (Report). Staff expects STEI's management to implement the applicable actions to address the findings and observations outlined in this Report. A follow-up audit may be conducted in order to ensure that the action plans in the Report are implemented by STEI. Furthermore, Staff expects that STEI will continue to apply these findings and observations going forward.

The findings in the Report represent the views of Staff and are not necessarily the views of the OEB as a whole. Staff provides no assurances that addressing the areas of non-conformity requiring action alone will resolve the issues identified in the Report.

We thank the staff of STEI for the assistance and support provided to us during the audit.

Yours truly,

A handwritten signature in black ink, appearing to read 'Tony Stanco', with a stylized, flowing script.

Tony Stanco
Manager, Audit & Investigations
Phone: (416) 440-7614
Fax: (416) 440-7656
Email address: Tony.Stanco@oeb.ca

Cc. Lisa Barker, Manager of Finance and Regulatory, St. Thomas Energy Inc.

ONTARIO ENERGY BOARD



Audit Report

Audits of St. Thomas Energy Inc.'s Selected Deferral and Variance Accounts

February 2, 2018

BACKGROUND

This Audit Report has been prepared by Ontario Energy Board staff (Staff) in response to the Decision and Order of the Ontario Energy Board (OEB) in St. Thomas Energy Inc.'s (STEI) 2017 IRM proceeding.¹ In that proceeding, the OEB expressed concerns with regard to the magnitude of the deferral and variance account balances in STEI's Account 1588 – RSVA Power and Account 1589 – RSVA Global Adjustment.² The Decision and Order stated that the OEB would “conduct an audit of balances in St. Thomas Energy's Accounts 1588 and 1589 for the period following when balances were last disposed.”

Staff conducted the audit during the period of September 2017 to January 2018. Staff's conclusions and findings are summarized in this Audit Report.

OBJECTIVE AND SCOPE

The main objective of the audit was to ensure the accuracy of the balances for Accounts 1588 and 1589 as at December 2016.³ As well, Staff sought to determine whether accounting policies and procedures for these accounts were properly and consistently applied and reported to the OEB in accordance with the Accounting Procedures Handbook (APH), Electricity Reporting and Record-Keeping Requirements (RRR), and related guidelines.

Staff examined the transactions for Accounts 1588 and 1589 from January 1, 2015 to December 31, 2016.⁴

¹ EB-2016-0104, Decision and Order issued December 8, 2016.

² As per the OEB's Accounting Procedures Handbook, these deferral and variance accounts are to be used by distributors to record:

- The net difference between the energy amount billed to customers and the energy charge to a distributor using the monthly settlement invoice received from the IESO, host distributor, or embedded generator (Account 1588);
- The net difference between the global adjustment amount billed to non-Regulated Price Plan (non-RPP) customers and the global adjustment charge to a distributor for non-RPP customers using the monthly settlement invoice received from the IESO, host distributor or embedded generator (Account 1589).

³ The most recent year of RRR 2.1.7 balances filed with the OEB when the audits were initiated.

⁴ The balances for Accounts 1588 and 1589 were last disposed on a final basis for the period ending December 31, 2014.

PROCEDURES

Staff gained an understanding of STEI's processes for complying with the APH, RRR, and related guidelines with respect to Accounts 1588 and 1589 by inquiring with STEI management and performing walkthroughs of established procedures. Staff examined, on a test basis, evidence supporting STEI's compliance with guidelines and regulations, including the tracing of accounting records to invoices and customer bills, and the tracing of settlement records to the underlying volumes and prices posted by the OEB or the IESO.

SUMMARY

A complete description of the findings and observations is detailed in **Appendix 1**. A brief summary is set out below:

Overall Conclusion

Staff has concluded that due to a misallocation error in 2015, the balances reported for Accounts 1588 and 1589 as at December 31, 2016 have been materially misstated. However, Staff notes there has been no impact to customers to date as these balances have not yet been approved for disposition. As a result, Staff expects STEI to make the necessary adjustments to Accounts 1588 and 1589 as of 2017 to ensure accurate account balances are brought forward for disposition in its next rate application.

Apart from the misallocation error, nothing came to Staff's attention that the balances for Accounts 1588 and 1589 as at December 31, 2016 have been materially misstated.

Summary Findings

1. In 2016, STEI reviewed its internal processes for splitting the global adjustment (GA) charges between RPP (Account 1588) and non-RPP (Account 1589) customers. STEI found that due to an error in estimating consumption, Account 1588 had been understated by \$1.8 million and Account 1589 had been overstated by the same amount, as of December 31, 2015. This misstatement carried over into balances as of December 31, 2016.
2. STEI did not perform any true-ups of the claims for RPP settlement with the IESO in 2015. STEI only began performing true-ups of RPP claims in September 2016. As a result, the balances in Accounts 1588 and 1589 as of December 31, 2015 were not accurate.

Summary Observations

1. STEI does not record monthly accruals for unbilled power and GA revenues. This is not in accordance with the APH. However, Staff noted that STEI records unbilled revenues at year-end so there is no impact on the year-end balances reported for Accounts 1588 and 1589.
2. For settlement of embedded generation (EG) payments with the IESO, STEI does not record the EG contract costs and the EG settlement with the IESO into the Cost of Power expense Account 4705. Instead, STEI records only the net difference between the EG contract price and the market price of generated kWh in Account 4705. This is not in accordance with the APH. However, Staff noted that there is no impact on the balance of Account 1588.
3. For RRR 2.1.7 reporting, STEI combines all GA charges in its GL with Power Purchased charges in Account 4705. The APH requires distributors to record the non-RPP portion of the GA charges separately in Account 4707, while the RPP portion of the GA charges are recorded in Account 4705. Staff notes that there is no impact on the balances of Accounts 1588 and 1589. However, the RRR 2.1.7 balances for Accounts 4705 and 4707 have been misstated for both 2015 and 2016.
4. Staff noted some instances of control weaknesses in the reporting of deferral and variance account (DVA) balances and the RPP settlement process with the IESO.

Detailed Findings

1.1.1 Finding 1

In 2016, STEI reviewed its internal processes for splitting the GA charges between RPP (Account 1588) and non-RPP (Account 1589) customers. STEI found that due to an error in estimating consumption, Account 1588 had been understated by \$1.8 million and Account 1589 had been overstated by the same amount as of December 31, 2015. This misstatement carried over into balances as of December 31, 2016.

1.1.2 Basis of Finding

In the OEB's Decision and Order for STEI's 2017 IRM proceeding EB-2016-0104, the OEB noted concerns with the magnitude of the Account 1588 and 1589 balances and stated:

“While St. Thomas Energy provided OEB staff with a high level explanation for the large balances, this was not supported by any analysis that would validate this explanation. In the absence of this analysis, the OEB will not approve disposition of Account 1588 and 1589. The OEB plans to conduct an audit of balances in St. Thomas Energy's Accounts 1588 and 1589 for the period following when balances were last disposed.”

Subsequently, as part of STEI's 2018 IRM application EB-2017-0074, STEI disclosed that it had made errors in estimating 2015 consumption data used to split the GA charges between RPP and non-RPP customers. STEI found that the main reason for the error was due to double recording the consumption data for non-RPP retail interval customers. As a result, STEI underestimated the RPP consumption and overestimated the non-RPP consumption used to calculate the GA charges to be recorded in Accounts 1588 and 1589 respectively throughout 2015.

STEI found these errors as a result of an internal review, initiated in 2016, of its processes for splitting GA charges. STEI subsequently updated its processes for estimating consumption in 2016, using available actual hourly consumption data for each of its customers. STEI also applied these new processes retroactively to 2015 to determine the impact on 2015 balances.

Staff found that the updated processes resulted in more reasonable estimates of RPP and non-RPP consumption for the purposes of splitting GA charges between Accounts 1588 and 1589 during 2016. However, the 2015 misallocation error for GA charges was not corrected in 2016. Therefore, while STEI allocated GA charges correctly in 2016,

Appendix 1

Detailed Audit Findings and Observations

the error affecting 2015 balances carried forward to 2016, impacting both year-end balances. As a result, Account 1588 has been understated by \$1.8 million and Account 1589 overstated by the same amount as of year-end 2015 and 2016. A summary of the impact of the error is shown below:

2015		GL balance as of Dec 31, 2015	Restated GL balance as of Dec 31, 2015	Net change (due to misallocation of GA charges)
Account 1588	Principal	(2,769,420)	(1,004,940)	1,764,480
	Interest	(40,906)	(32,063)	8,843
	Total	(2,810,326)	(1,037,003)	1,773,323
Account 1589	Principal	3,499,788	1,735,308	(1,764,480)
	Interest	41,653	32,810	(8,843)
	Total	3,541,441	1,768,118	(1,773,323)

2016		GL balance as of Dec 31, 2016	Restated GL balance as of Dec 31, 2016	Net change (due to misallocation of GA charges in 2015)
Account 1588	Principal	(2,486,942)	(722,462)	1,764,480
	Interest	(35,308)	(26,465)	8,843
	Total	(2,522,249)	(748,926)	1,773,323
Account 1589	Principal	2,524,173	759,693	(1,764,480)
	Interest	35,914	27,071	(8,843)
	Total	2,560,086	786,763	(1,773,323)

Staff noted that STEI has not yet recorded any adjusting entry in its general ledger to correct for the error.

1.1.3 Area of Non-Conformity Requiring Action

STEI made a misallocation error of GA charges resulting in inaccurate balances for Accounts 1588 and 1589 for the years ending 2015 and 2016. STEI should make an adjusting entry as of 2017 to reallocate \$1.8 million from Account 1589 to Account 1588 to ensure that the balances are accurate going forward. STEI should also ensure the correct balances are reflected in RRR 2.1.7 filings.

1.1.4 Management Response

The reclassification entry was the result of a comprehensive review process, which resulted in a number of internal control enhancements and process improvements. As indicated above, STEI disclosed the reclassification on its 2018 IRM application EB-2017-0074. STEI agrees with the recommendations and will ensure that the correct balances are reflected in STEI's 2017 RRR 2.1.7 filings.

Appendix 1
Detailed Audit Findings and Observations

1.1.5 Management Action Plan

STEI implemented a revised settlement process in 2016 and has worked diligently to monitor the results to ensure accurate financial reporting. STEI is committed to continuous improvement and enhanced management oversight of its DVA account balances. The process changes have been incorporated into STEI's monthly settlement submissions and 1588 and 1589 month-end account analysis. The changes made have resulted in more accurate financial reporting while eliminating STEI's reliance on using estimated consumption. As indicated above, STEI uses actual consumption as generated by each Unique Service Delivery Point (USDP) number to compile its settlement data and reconciliations for RPP and Non-RPP customers and will continue to use this approach moving forward.

1.2.1 Finding 2

STEI did not perform any true-ups of the claims for RPP settlement with the IESO in 2015. STEI only began performing true-ups of RPP claims in September 2016. As a result, the balances in Accounts 1588 and 1589 as of December 31, 2015 were not accurate.

1.2.2 Basis of Finding

Settlement of the variance for RPP customers with the IESO is captured in Account 1588. The underlying consumption data used for RPP settlement is also used by STEI to calculate the split of GA charges between RPP and non-RPP customers. Therefore, accurate and timely settlement of RPP claims with the IESO is required to ensure accurate balances in Accounts 1588 and 1589.

Distributors are required to file claims for the RPP settlement with the IESO for each month by the fourth business day after month end. Since billing has generally not been completed for the month, the claim is based on a forecast of what will be billed to RPP customers for the month. Once the customers have been billed, distributors are then expected to do a true up to capture the difference between the forecast and actual amounts.

As required in the IESO's RPP Self-Certification Program, distributors are expected to conduct these true-up claims at minimum on a quarterly basis. The year-end RPP settlement true-up claim must be completed no later than the settlement claim with the IESO for the final month of the first quarter of the following fiscal year.

Appendix 1 Detailed Audit Findings and Observations

STEI noted in its 2015 self-certification form with the IESO that a reconciliation process for performing true-up claims was not in place. Staff found that no true-up claims were performed for all of 2015. As a result, the 2015 balances in Accounts 1588 and 1589 were not accurate. STEI conducted a true-up for 2015 balances in 2017, which contributed to the \$1.8 million misallocation between Accounts 1588 and 1589 described in Finding 1 above. Staff noted that the true-up for all of 2015 in the amount of \$57,067 was eventually submitted to the IESO in October 2017.

Staff also noted that STEI implemented a reconciliation process in September 2016 and began conducting monthly true-up claims for RPP settlement with the IESO at that time.

1.2.3 Area of Non-Conformity Requiring Action

To ensure accurate balances in Accounts 1588 and 1589 going forward, STEI should continue to conduct RPP settlement true-up claims at minimum on a quarterly basis.

Furthermore, STEI should follow the OEB guidance issued on May 23, 2017 to all electricity distributors stating that effective immediately:

“the OEB requires distributors to complete RPP settlement true-up claims and to reflect these true-ups in the account balances being requested for disposition, before filing for disposition of the RSVA Power (1588) and Global Adjustment (1589) variance accounts.”

STEI should also ensure that appropriate controls, processes, and systems are in place in order to settle accurate RPP claims with the IESO.

1.2.4 Management Response

As noted above, STEI started performing monthly RPP settlement true-up claims in 2016 and retroactively performed monthly reconciliations in 2015. This exceeds the OEB’s guidance of quarterly true-ups.

1.2.5 Management Action Plan

STEI has continued to perform monthly RPP settlement true-up claims throughout 2017 and will continue this practice in the future.

Detailed Observations

2.1.1 Observation 1

STEI does not record monthly accruals for unbilled power and GA revenues. This is not in accordance with the APH. However, Staff noted that STEI records unbilled revenues at year-end so there is no impact on the year-end balances reported for Accounts 1588 and 1589.

2.1.2 Basis of Observation

Article 220 of the APH states that Account 1588 shall be used monthly to record the net difference between the energy amount billed to customers, including accruals, and the energy charge to a distributor from the IESO, including accruals.

Similarly, the APH also states that Account 1589 shall be used monthly to record the net difference between the GA amount billed to non-RPP consumers, including accruals, and the GA charge to a distributor for non-RPP customers from the IESO, including accruals.

Staff found that while STEI records monthly accruals for the energy and GA charges from the IESO, it does not record monthly accruals of the energy and GA amounts billed to customers.

As a result, STEI does not properly match the monthly revenues with expenses, and the monthly variances recorded in Accounts 1588 and 1589 are not accurate.

However, Staff noted that this results in a likely immaterial impact only on the carrying charges recorded for Accounts 1588 and 1589. Staff noted that STEI appropriately accrued for unbilled energy and GA revenues for the balances at year-end.

2.1.3 Area of Concern

By not recording monthly accruals for unbilled energy and GA revenues, STEI is not in conformity with the APH. Moving forward, STEI should develop procedures to account for monthly unbilled revenues to ensure the accuracy of monthly balances in Accounts 1588 and 1589.

2.1.4 Management Response

STEI agrees with the findings noted.

Appendix 1

Detailed Audit Findings and Observations

As indicated above, unbilled revenue was recorded at year-end to ensure accurate financial reporting and year-end account balances. The monthly unbilled adjustments represent timing differences which management considered to be immaterial in nature.

2.1.5 Management Action Plan

STEI will develop an unbilled revenue model and conduct the appropriate testing and analysis before implementation. STEI expects to be recording monthly unbilled revenue by the end of the second quarter of 2018.

Additionally, STEI has a “MAADs” application before the OEB to merge with Entegrus Powerlines Inc.⁵ As part of the merger transition, an evaluation of organizational best practices and procedures will be conducted and implemented.

2.2.1 Observation 2

For settlement of embedded generation payments with the IESO, STEI does not record the EG contract costs and the EG settlement with the IESO into the Cost of Power expense Account 4705. Instead, STEI records only the net difference between the EG contract price and the market price of generated kWh in Account 4705. This is not in accordance with the APH. However, Staff noted that there is no impact on the balance of Account 1588.

2.2.2 Basis of Observation

As per the APH guidance issued in July 2012, payments by a distributor to an embedded generator under a Feed-in-Tariff (FIT) contract are to be recorded in Account 4705 Power Purchased. In addition, the amount settled with the IESO for the difference between the contract price and the wholesale market price is charged or paid to the distributor via IESO Charge Type 1412. Distributors should record amounts attributable to Charge Type 1412 in Account 4705.

Staff found that STEI does not record either the payment amounts to embedded generators or IESO Charge Type 1412 amounts into Account 4705. Instead, STEI records the net amount – i.e. the wholesale market price of electricity purchased from embedded generators – in Account 4705.

⁵ EB-2017-0212. (MAADs applications deal with mergers, acquisitions, amalgamations, and divestitures).

Appendix 1
Detailed Audit Findings and Observations

Staff noted that this ultimately results in the correct amount being recorded in Account 4705, and there is no impact to the balance in Account 1588.

2.2.3 Area of Concern

By not recording contract payments to embedded generators and IESO Charge Type 1412 amounts into Account 4705, STEI is not in conformity with the APH. Moving forward, STEI should develop procedures to properly account for these charges in Account 4705.

2.2.4 Management Response

STEI records the contract payments to embedded generators on the balance sheet as a liability to better track the payments to embedded generators. This amount represents a flow through cost and as such appropriately nets to zero and has no financial impact on the organization. STEI agrees with the findings and recommendations noted above.

2.2.5 Management Action Plan

In order to be in compliance with APH guidance, STEI will create a 4705 sub-account effective January 2018 and record the contract payments in this sub-account moving forward.

2.3.1 Observation 3

For RRR 2.1.7 reporting, STEI combines all GA charges in its GL with Power Purchased charges in Account 4705. The APH requires distributors to record the non-RPP portion of the GA charges separately in Account 4707, while the RPP portion of the GA charges are recorded in Account 4705. Staff notes that there is no impact on the balances of Accounts 1588 and 1589. However, the RRR 2.1.7 balances for Accounts 4705 and 4707 have been misstated for both 2015 and 2016.

2.3.2 Basis of Observation

Article 220 of the APH defines Account 4707 as follows:

Appendix 1 Detailed Audit Findings and Observations

4707 Charges - Global Adjustment

This account shall be used to record the Global Adjustment charges attributable to non-RPP customers, as a result of the settlement process with the Independent Electricity System Operator (“IESO”), host distributor or embedded generator. Note that the global adjustment charge for Regulated Price Plan consumers is not included in this account since the distributor settles this part of the global adjustment charge on its monthly settlement filings with the IESO.

Staff noted that STEI has followed the APH in recording the power and GA variances in Accounts 1588 and 1589 by separating the revenues and expenses for power and GA in the GL respectively. However, STEI maps both the RPP portion and the non-RPP portion of the GA charges into Account 4705 for the purposes of RRR 2.1.7 reporting.

Furthermore, Staff found that STEI erroneously mapped Wholesale Market Service charges to Account 4707 in 2015 RRR 2.1.7.

As a result, Account 4705 Power Purchased balances have been overstated and Account 4707 Charges – Global Adjustment balances have been understated for RRR 2.1.7 reporting:

2015		Reported in RRR 2.1.7 2015	Actual balance for 2015	Difference
4705	Power Purchased	24,892,853	15,336,780	(9,556,073)
4707	Charges - Global Adjustment	1,053,679	9,556,073	8,502,394

2016		Reported in RRR 2.1.7 2016	Actual balance for 2016	Difference
4705	Power Purchased	31,863,081	18,521,810	(13,341,271)
4707	Charges - Global Adjustment	0	13,341,271	13,341,271

Staff notes that there is no impact to the balances of Accounts 1588 and 1589 as the GA charges were recorded separately in the GL.

2.3.3 Area of Concern

STEI maps all GA charges into Account 4705 Power Purchased. GA charges for non-RPP customers should be recorded in Account 4707 Charges – Global Adjustment.

Moving forward (from 2017 RRR reporting), Staff expects STEI to correctly map the RPP portion of the GA charges to Account 4705 Power Purchased and the non-RPP

Appendix 1
Detailed Audit Findings and Observations

portion of the GA charges to Account 4707 Charges – Global Adjustment to ensure accurate reporting of both accounts in RRR 2.1.7.

2.3.4 Management Response

STEI has appropriately recorded the Power Purchased and Global Adjustment charges in separate GL accounts. However, both accounts were mapped to Account 4705.

STEI agrees that the accounts should be appropriately separated to Accounts 4705 and 4707.

2.3.5 Management Action Plans

Effective immediately, STEI will re-map Charges – Global Adjustment to Account 4707 in order to comply with APH guidelines.

2.4.1 Observation 4

Staff noted some instances of control weaknesses in the reporting of DVA balances and the RPP settlement process with the IESO.

2.4.2 Basis of Observation

Staff noted the following control weaknesses in the reporting of DVA balances and the RPP settlement process:

- 1) Beginning in January 2016, STEI recorded the variances in Accounts 1588 and 1589 on a year-to-date basis. The January 2016 variance for Account 1588 resulted in a reduction to Account 4705 Cost of Power expense by \$41,448. In recording the year-to-date variance for Account 1588, this entry to reduce Cost of Power expense should have been reversed in February. However, Staff found that STEI failed to make this reversing entry. Instead, STEI reversed a subsequent year-to-date variance entry in March 2016, which resulted in erroneously reducing Cost of Power revenues by \$41,448. As a result, STEI understated the Cost of Power expense and the Cost of Power revenue each in the amount of \$41,448 for the year ended December 31, 2016.

Appendix 1

Detailed Audit Findings and Observations

While the impact is not material (and there was no impact to Account 1588 as both expenses and revenues were understated by the same amount), STEI did not have sufficient control procedures in place to identify the error.

- 2) As noted in STEI's 2018 IRM application EB-2017-0074, carrying charges for Accounts 1588 and 1589 for 2016 were reported incorrectly for RRR 2.1.7. STEI erroneously reported the sum of carrying charges for both Accounts 1588 and 1589 in Account 1588 only. As a result, the carrying charges for Account 1588 as reported for 2016 RRR 2.1.7 were overstated by \$35,913, and Account 1589 carrying charges were understated by the same amount. STEI management noted the error subsequent to reporting of RRR 2.1.7 balances to the OEB.
- 3) STEI calculated the true-up amount for the entire 2015 year's settlement of RPP variances with the IESO to be a refund from the IESO of \$57,067. However, Staff found that STEI erroneously submitted this amount as an additional payment to the IESO in its true-up submission in October 2017. While this was a one-time "catch-up" of true-ups that had not been performed for all of 2015, STEI should review the controls in place to ensure that the true-up process going forward results in accurate RPP variance settlement submissions to the IESO.

2.4.3 Area of Concern

The control weaknesses impact the accuracy of the DVA balances (and underlying revenue and expense accounts) that are reported to the OEB, as well as settlement amounts with the IESO.

Staff encourages STEI to continue making efforts to improve on its internal controls and strengthen its reviews to ensure the accuracy of its DVA balances and the integrity of the RPP variance settlement processes. STEI should consider implementing measures such as:

- 1) Simplifying Excel spreadsheets by removing clutter such as unused, outdated or irrelevant data to reduce risk of errors.
- 2) Additional management review procedures prior to submission of RPP settlement variances to the IESO and submission of RRR 2.1.7 balances to the OEB.

2.4.4 Management Response

The January 2016 entry of \$41,448 was mainly attributed to a change in process whereby STEI went from recording monthly variance balances to year-to-date variance

Appendix 1
Detailed Audit Findings and Observations

balances effective January 2016. STEI confirms that this was an isolated event and agrees with the findings referenced above.

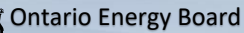
2.4.5 Management Action Plan

STEI has subsequently implemented a management review of the RPP settlement submissions as part of its month-end financial review process to ensure the accuracy of its DVA balances. As referenced above, STEI has made various enhancements to internal controls and recognizes the importance of having strong controls and management oversight in place to monitor DVA balances and settlement submissions and will continue this practice moving forward.

Benefits of the proposed merger include additional resources and the opportunity to review, select and implement operational best practices from both organizations. The review and implementation of best practices will commence upon OEB MAADs approval. STEI will benefit from the additional shared resources and is confident that this will strengthen management controls and oversight over its DVA balances and settlement submissions.

ATTACHMENT 6

Entegrus-St. Thomas Bill Impacts



 Ontario Energy Board

Incentive Regulation Model for 2019 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. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

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:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of \$0.1101/kWh (IESO's Monthly Market Report for May 2017, 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 table for the specific class.

2. 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

[illegible]

Table 2

[illegible]

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	\$ 23.54	1	\$ 23.54	\$ 26.64	1	\$ 26.64	\$ 3.10	13.17%
Distribution Volumetric Rate	\$ 0.0043	750	\$ 3.23	\$ -	750	\$ -	\$ (3.23)	-100.00%
Fixed Rate Riders	\$ 0.37	1	\$ 0.37	\$ 0.37	1	\$ 0.37	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	
Sub-Total A (excluding pass through)			\$ 27.14			\$ 27.16	\$ 0.02	0.09%
Line Losses on Cost of Power	\$ 0.0820	29	\$ 2.42	\$ 0.0820	29	\$ 2.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0031	750	\$ (2.33)	\$ (2.33)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.12			\$ 27.97	\$ (2.15)	-7.14%
RTSR - Network	\$ 0.0068	779	\$ 5.30	\$ 0.0067	779	\$ 5.22	\$ (0.08)	-1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	779	\$ 4.75	\$ 0.0065	779	\$ 5.07	\$ 0.31	6.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.18			\$ 38.26	\$ (1.92)	-4.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 104.96			\$ 103.04	\$ (1.92)	-1.83%
HST	13%		\$ 13.64	13%		\$ 13.40	\$ (0.25)	-1.83%
8% Rebate	8%		\$ (8.40)	8%		\$ (8.24)	\$ 0.15	
Total Bill on TOU			\$ 110.21			\$ 108.20	\$ (2.01)	-1.83%

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	\$ 24.22	1	\$ 24.22	\$ 24.44	1	\$ 24.44	\$ 0.22	0.91%
Distribution Volumetric Rate	\$ 0.0165	2000	\$ 33.00	\$ 0.0166	2000	\$ 33.20	\$ 0.20	0.61%
Fixed Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0005	2000	\$ 1.00	\$ 1.00	
Sub-Total A (excluding pass through)			\$ 58.01			\$ 59.43	\$ 1.42	2.45%
Line Losses on Cost of Power	\$ 0.0820	79	\$ 6.44	\$ 0.0820	79	\$ 6.44	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0039	2,000	\$ (7.80)	\$ (7.80)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0002	2,000	\$ 0.40	\$ 0.40	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 65.02			\$ 59.04	\$ (5.98)	-9.20%
RTSR - Network	\$ 0.0068	2,079	\$ 14.13	\$ 0.0067	2,079	\$ 13.93	\$ (0.21)	-1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0057	2,079	\$ 11.85	\$ 0.0060	2,079	\$ 12.47	\$ 0.62	5.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 91.01			\$ 85.44	\$ (5.56)	-6.11%
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)	\$ 0.0003	2,079	\$ 0.62	\$ 0.0003	2,079	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 263.34			\$ 257.78	\$ (5.56)	-2.11%
HST	13%		\$ 34.23	13%		\$ 33.51	\$ (0.72)	-2.11%
8% Rebate	8%		\$ (21.07)	8%		\$ (20.62)	\$ 0.45	
Total Bill on TOU			\$ 276.51			\$ 270.67	\$ (5.84)	-2.11%

Customer Class:	GENERAL SERVICE 50 to 4.999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	43,800	kWh
Demand	100	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	\$ 75.46	1	\$ 75.46	\$ 76.14	1	\$ 76.14	\$ 0.68	0.90%
Distribution Volumetric Rate	\$ 3.6125	100	\$ 361.25	\$ 3.6450	100	\$ 364.50	\$ 3.25	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ 0.0446	100	\$ 4.46	\$ 4.46	
Sub-Total A (excluding pass through)			\$ 436.71			\$ 445.10	\$ 8.39	1.92%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	100	\$ -	\$ 3.5354	100	\$ (353.54)	\$ (353.54)	
CBR Class B Rate Riders	\$ -	100	\$ -	\$ 0.0630	100	\$ 6.30	\$ 6.30	
GA Rate Riders	\$ -	43,800	\$ -	\$ 0.0014	43,800	\$ 61.32	\$ 61.32	
Low Voltage Service Charge	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 436.71			\$ 159.18	\$ (277.53)	-63.55%
RTSR - Network	\$ 2.7220	100	\$ 272.20	\$ 2.6959	100	\$ 269.59	\$ (2.61)	-0.96%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3169	100	\$ 231.69	\$ 2.4560	100	\$ 245.60	\$ 13.91	6.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 940.60			\$ 674.37	\$ (266.23)	-28.30%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	45,521	\$ 163.88	\$ 0.0036	45,521	\$ 163.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	45,521	\$ 13.66	\$ 0.0003	45,521	\$ 13.66	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	45,521	\$ 5,011.90	\$ 0.1101	45,521	\$ 5,011.90	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,130.28			\$ 5,864.05	\$ (266.23)	-4.34%
HST	13%		\$ 796.94	13%		\$ 762.33	\$ (34.61)	-4.34%
Total Bill on Average IESO Wholesale Market Price			\$ 6,927.22			\$ 6,626.38	\$ (300.84)	-4.34%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	730	kWh
Demand	1	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	\$ 4.88	1	\$ 4.88	\$ 4.92	1	\$ 4.92	\$ 0.04	0.82%
Distribution Volumetric Rate	\$ 5.9077	1	\$ 5.91	\$ 5.9609	1	\$ 5.96	\$ 0.05	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 10.79			\$ 10.88	\$ 0.09	0.86%
Line Losses on Cost of Power	\$ 0.0820	29	\$ 2.35	\$ 0.0820	29	\$ 2.35	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -2.2573	1	\$ (2.26)	\$ (2.26)	
CBR Class B Rate Riders	\$ -	1	\$ -	\$ 0.0567	1	\$ 0.06	\$ 0.06	
GA Rate Riders	\$ -	730	\$ -	\$ -	730	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13.14			\$ 11.03	\$ (2.11)	-16.04%
RTSR - Network	\$ 1.7108	1	\$ 1.71	\$ 1.6944	1	\$ 1.69	\$ (0.02)	-0.96%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4553	1	\$ 1.46	\$ 1.5427	1	\$ 1.54	\$ 0.09	6.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 16.31			\$ 14.27	\$ (2.04)	-12.49%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	759	\$ 2.73	\$ 0.0036	759	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	759	\$ 0.23	\$ 0.0003	759	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	475	\$ 30.84	\$ 0.0650	475	\$ 30.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	124	\$ 11.67	\$ 0.0940	124	\$ 11.67	\$ -	0.00%
TOU - On Peak	\$ 0.1320	131	\$ 17.34	\$ 0.1320	131	\$ 17.34	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 79.37			\$ 77.33	\$ (2.04)	-2.57%
HST	13%		\$ 10.32	13%		\$ 10.05	\$ (0.26)	-2.57%
Total Bill on TOU			\$ 89.69			\$ 87.38	\$ (2.30)	-2.57%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	730	kWh
Demand	1	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	\$ 3.73	1	\$ 3.73	\$ 3.76	1	\$ 3.76	\$ 0.03	0.80%
Distribution Volumetric Rate	\$ 0.0364	1	\$ 0.04	\$ 0.0367	1	\$ 0.04	\$ 0.00	0.82%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ 0.0119	1	\$ 0.01	\$ 0.01	
Sub-Total A (excluding pass through)			\$ 3.77			\$ 3.81	\$ 0.04	1.12%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.16	\$ 0.1101	29	\$ 3.16	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ 3.2207	1	\$ (3.22)	\$ (3.22)	
CBR Class B Rate Riders	\$ -	1	\$ -	\$ 0.0574	1	\$ 0.06	\$ 0.06	
GA Rate Riders	\$ -	730	\$ -	\$ 0.0014	730	\$ 1.02	\$ 1.02	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6.93			\$ 4.83	\$ (2.10)	-30.31%
RTSR - Network	\$ 2.0989	1	\$ 2.10	\$ 2.0788	1	\$ 2.08	\$ (0.02)	-0.96%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7864	1	\$ 1.79	\$ 1.8937	1	\$ 1.89	\$ 0.11	6.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 10.81			\$ 8.80	\$ (2.01)	-18.61%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	759	\$ 2.73	\$ 0.0036	759	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	759	\$ 0.23	\$ 0.0003	759	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	730	\$ 80.38	\$ 0.1101	730	\$ 80.38	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 94.40			\$ 92.39	\$ (2.01)	-2.13%
HST	13%		\$ 12.27	13%		\$ 12.01	\$ (0.26)	-2.13%
Total Bill on Average IESO Wholesale Market Price			\$ 106.68			\$ 104.40	\$ (2.27)	-2.13%

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	\$ 23.54	1	\$ 23.54	\$ 26.64	1	\$ 26.64	\$ 3.10	13.17%
Distribution Volumetric Rate	\$ 0.0043	750	\$ 3.23	\$ -	750	\$ -	\$ (3.23)	-100.00%
Fixed Rate Riders	\$ 0.37	1	\$ 0.37	\$ 0.37	1	\$ 0.37	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	
Sub-Total A (excluding pass through)			\$ 27.14			\$ 27.16	\$ 0.02	0.09%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.25	\$ 0.1101	29	\$ 3.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ -0.0031	750	\$ (2.33)	\$ (2.33)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0014	750	\$ 1.05	\$ 1.05	
Low Voltage Service Charge	\$ -	750	\$ -		750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.95			\$ 29.85	\$ (1.10)	-3.55%
RTSR - Network	\$ 0.0068	779	\$ 5.30	\$ 0.0067	779	\$ 5.22	\$ (0.08)	-1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	779	\$ 4.75	\$ 0.0065	779	\$ 5.07	\$ 0.31	6.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 41.01			\$ 40.14	\$ (0.87)	-2.11%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 126.62			\$ 125.75	\$ (0.87)	-0.68%
HST	13%		\$ 16.46	13%		\$ 16.35	\$ (0.11)	-0.68%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 143.08			\$ 142.10	\$ (0.98)	-0.68%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	323	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	\$ 23.54	1	\$ 23.54	\$ 26.64	1	\$ 26.64	\$ 3.10	13.17%
Distribution Volumetric Rate	\$ 0.0043	323	\$ 1.39	\$ -	323	\$ -	\$ (1.39)	-100.00%
Fixed Rate Riders	\$ 0.37	1	\$ 0.37	\$ 0.37	1	\$ 0.37	\$ -	0.00%
Volumetric Rate Riders	\$ -	323	\$ -	\$ 0.0002	323	\$ 0.06	\$ 0.06	
Sub-Total A (excluding pass through)			\$ 25.30			\$ 27.07	\$ 1.78	7.02%
Line Losses on Cost of Power	\$ 0.0820	13	\$ 1.04	\$ 0.0820	13	\$ 1.04	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	323	\$ -	\$ 0.0031	323	\$ (1.00)	\$ (1.00)	
CBR Class B Rate Riders	\$ -	323	\$ -	\$ 0.0002	323	\$ 0.06	\$ 0.06	
GA Rate Riders	\$ -	323	\$ -	\$ -	323	\$ -	\$ -	
Low Voltage Service Charge	\$ -	323	\$ -	\$ -	323	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	323	\$ -	\$ -	323	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 26.91			\$ 27.75	\$ 0.84	3.12%
RTSR - Network	\$ 0.0068	336	\$ 2.28	\$ 0.0067	336	\$ 2.25	\$ (0.03)	-1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	336	\$ 2.05	\$ 0.0065	336	\$ 2.18	\$ 0.13	6.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.24			\$ 32.18	\$ 0.94	3.01%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	336	\$ 1.21	\$ 0.0036	336	\$ 1.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	336	\$ 0.10	\$ 0.0003	336	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	210	\$ 13.65	\$ 0.0650	210	\$ 13.65	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	55	\$ 5.16	\$ 0.0940	55	\$ 5.16	\$ -	0.00%
TOU - On Peak	\$ 0.1320	58	\$ 7.67	\$ 0.1320	58	\$ 7.67	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 59.28			\$ 60.22	\$ 0.94	1.59%
HST	13%		\$ 7.71	13%		\$ 7.83	\$ 0.12	1.59%
8% Rebate	8%		\$ (4.74)	8%		\$ (4.82)	\$ (0.08)	
Total Bill on TOU			\$ 62.25			\$ 63.23	\$ 0.99	1.59%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	323	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	\$ 23.54	1	\$ 23.54	\$ 26.64	1	\$ 26.64	\$ 3.10	13.17%
Distribution Volumetric Rate	\$ 0.0043	323	\$ 1.39	\$ -	323	\$ -	\$ (1.39)	-100.00%
Fixed Rate Riders	\$ 0.37	1	\$ 0.37	\$ 0.37	1	\$ 0.37	\$ -	0.00%
Volumetric Rate Riders	\$ -	323	\$ -	\$ 0.0002	323	\$ 0.06	\$ 0.06	
Sub-Total A (excluding pass through)			\$ 25.30			\$ 27.07	\$ 1.78	7.02%
Line Losses on Cost of Power	\$ 0.1101	13	\$ 1.40	\$ 0.1101	13	\$ 1.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	323	\$ -	\$ -0.0031	323	\$ (1.00)	\$ (1.00)	
CBR Class B Rate Riders	\$ -	323	\$ -	\$ 0.0002	323	\$ 0.06	\$ 0.06	
GA Rate Riders	\$ -	323	\$ -	\$ 0.0014	323	\$ 0.45	\$ 0.45	
Low Voltage Service Charge	\$ -	323	\$ -	\$ -	323	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		323	\$ -	\$ -	323	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.27			\$ 28.56	\$ 1.29	4.74%
RTSR - Network	\$ 0.0068	336	\$ 2.28	\$ 0.0067	336	\$ 2.25	\$ (0.03)	-1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	336	\$ 2.05	\$ 0.0065	336	\$ 2.18	\$ 0.13	6.56%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.60			\$ 32.99	\$ 1.39	4.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	336	\$ 1.21	\$ 0.0036	336	\$ 1.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	336	\$ 0.10	\$ 0.0003	336	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	323	\$ 35.56	\$ 0.1101	323	\$ 35.56	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 68.47			\$ 69.86	\$ 1.39	2.03%
HST	13%		\$ 8.90	13%		\$ 9.08	\$ 0.18	2.03%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 77.37			\$ 78.94	\$ 1.57	2.03%

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	\$ 24.22	1	\$ 24.22	\$ 24.44	1	\$ 24.44	\$ 0.22	0.91%
Distribution Volumetric Rate	\$ 0.0165	2000	\$ 33.00	\$ 0.0166	2000	\$ 33.20	\$ 0.20	0.61%
Fixed Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0005	2000	\$ 1.00	\$ 1.00	
Sub-Total A (excluding pass through)			\$ 58.01			\$ 59.43	\$ 1.42	2.45%
Line Losses on Cost of Power	\$ 0.1101	79	\$ 8.65	\$ 0.1101	79	\$ 8.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0039	2,000	\$ (7.80)	\$ (7.80)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0002	2,000	\$ 0.40	\$ 0.40	
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0014	2,000	\$ 2.80	\$ 2.80	
Low Voltage Service Charge	\$ -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -		2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 67.23			\$ 64.05	\$ (3.18)	-4.73%
RTSR - Network	\$ 0.0068	2,079	\$ 14.13	\$ 0.0067	2,079	\$ 13.93	\$ (0.21)	-1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0057	2,079	\$ 11.85	\$ 0.0060	2,079	\$ 12.47	\$ 0.62	5.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 93.22			\$ 90.45	\$ (2.76)	-2.97%
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)	\$ 0.0003	2,079	\$ 0.62	\$ 0.0003	2,079	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 321.52			\$ 318.76	\$ (2.76)	-0.86%
HST	13%		\$ 41.80	13%		\$ 41.44	\$ (0.36)	-0.86%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 363.32			\$ 360.20	\$ (3.12)	-0.86%