



October 18, 2018

Attention: Kirsten Walli,

Board Secretary,
Ontario Energy Board
Via E-mail and Filed via RESS

**RE: Brantford Power Inc. (BPI) IRM Rate Application OEB Case No. EB-2018-0020
Responses to Interrogatories**

Dear Ms. Walli:

Pursuant to Procedural Order #1 in the above-mentioned case, BPI is hereby filing its responses to interrogatories. All intervenors of record are copied and will receive these responses via email. Two paper copies of the responses will be sent via courier to the OEB.

Sincerely,

Original Signed by

Oana Stefan
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Cc:
Brian D'Amboise, Brantford Power
Wayne McNally, School Energy Coalition
Mark Rubenstein, Shepherd Rubenstein Professional Corporation
Jay Shepherd, Shepherd Rubenstein Professional Corporation
Shelley Grice, Econalysis Consulting Services
John Lawford, Vulnerable Energy Consumers Coalition

IR: Staff – IR 1

Pre-amble:

BPI has responded below to the interrogatories from OEB Staff (“Staff”), School Energy Coalition (“SEC”) and the Vulnerable Electricity Consumers Coalition (“VECC”).

BPI has responded to each interrogatory as it relates to the original IRM application, dated August 13, 2018 (the “Application”) with the model filed via RESS on August 24, 2018. In the process of responding to these interrogatories, BPI has identified the need to make the following material changes to the Rate Generator model (included as Attachment A) which may also impact the responses to other interrogatories.

- A remapping adjustment between RSVA-1588 and RSVA-1589 to correct a sign reversal identified during the response to Staff –IR 2; and
- Removal of the proposed 2015 adjustment to the 1588 and 1589 balances and associated interest.

Additionally, BPI has made the following smaller adjustments which have immaterial impacts on the DVA balances eligible for disposition:

- Updates to projected interest for 2018 in the DVA schedule based on an updated Q4 2018 prescribed interest rate of 2.17% (released on September 14, 2018 by the OEB) vs. the previously assumed 1.89% (bringing the weighted interest rate from 1.7925% to 1.8625%) ;
- Similar interest update to the LRAMVA worksheet; and
- Updates to the 2016 consumption for customers who transitioned from Class B to Class A in 2017.

Interrogatories which have been materially impacted by these changes include a description of these impacts. The changes and their impacts on the DVA balances eligible for disposition are summarized below:

	Total Group 1	1588	1589	LRAMVA
Original Application	\$ (3,109,431)	\$ (368,896)	\$ (1,287,009)	\$ 339,535
<i>Correction to 15-16 adj. required per Staff-2bi</i>				
<i>refs: reverse table Staff-2b.1</i>	\$ -	\$ 307,796	\$ (307,796)	\$ -
<i>add Staff 2b.2</i>	\$ -	\$ 307,796	\$ (307,796)	\$ -
Total eligible Disposition with correction for 2-bi	\$ (3,109,431)	\$ 246,696	\$ (1,902,601)	\$ 339,535
<i>Remove 2015 Adjustments per Staff -1c</i>				
<i>refs: Remove 2015 IESO settlement per Table Staff-1b.1</i>	\$ 287,434	\$ 287,434	\$ -	\$ -
<i>Remove 2015 adjustments per Table Staff 2b.2</i>	\$ -	\$ (701,695)	\$ 701,695	\$ -
Total Eligible Disposition corrected for 2-bi and Staff-1c	\$ (2,821,997)	\$ (167,565)	\$ (1,200,906)	\$ 339,535
<i>Update Q4 '18 Interest Rate</i>	\$ 3,226	\$ 3,155	\$ 923	\$ 230
Updated Disposition per Att.A	\$ (2,818,771)	\$ (164,410)	\$ (1,199,983)	\$ 339,765

IR: Staff – IR 1

Staff-IR 1

Ref: Response 4 d of Appendix A (2015 principal adjustments for a/c 1588 and 1589); DVA Continuity Schedule (corrections to 2015 approved RSVA a/c 1588 and 1589); Application Pages 20 and 23

Pre-amble

OEB staff notes that the applicant has adjusted its 2015 variance account balances, which were already approved for final disposition in 2017 for accounts 1588 and 1589.

Brantford Power proposes to adjust 2015 approved balances in order to use the credit amount of \$925,092 (it should have returned to RPP customers in 2015) to offset \$747,655 owed by RPP customers in 2016.

Staff has re-produced the table in Response 4d of Appendix A:

Principal Adjustment Column	Description of Adjustment	1588	1589	Total	Year Adjustment made in G/L	Application Reference	
AL - Principal adjustments for 2015	ODS Data Correction - Remapping GA/CoP	\$ (645,208)	\$ 645,208	\$ -	2018	Page 19	} 2015
AL - Principal adjustments for 2015	ODS Data Correction - IESO settlement	\$ (279,884)		\$ (279,884)	2017	Page 18	
Sub-total 2015		\$ (925,092)	\$ 645,208	\$ (279,884)			
AV - Principal adjustments for 2016	ODS Data Correction - Remapping GA/CoP	\$ 371,340	\$ (371,340)	\$ -	2018	Page 19	} 2016
AV - Principal adjustments for 2016	ODS Data Correction - IESO settlement	\$ 375,315		\$ 375,315	2017	Page 18	
Sub-total 2016		\$ 746,655	\$ (371,340)	\$ 375,315			
BF - Principal adjustments for 2017	December 2017 True up	\$ (127)	\$ (537)	\$ (664)	2018	Page 17	
Sub-total 2017		\$ (127)	\$ (537)	\$ (664)			
Total of all adjustments to Principal		\$ (178,564)	\$ 273,331	\$ 94,767			

Questions

- a. If the OEB does not approve of retroactive adjustments to 2015 approved balances, please provide the adjustment to reverse the correction that was already made to 2015 principal balances.

		Balance proposed for disposition (as currently reflected in application) A	Retroactive amount included in balance proposed for disposition B	Adjusted balance after removal of retroactive amount a-b
RSVA Power	1588			
RSVA Global Adjustment	1589			

- b. Please quantify and explain all adjustments and reversals in the DVA continuity schedule that relate to the correction to 2015 RSVA 1588 and 1589 balances, if the request to correct 2015 approved balances is not granted.

IR: Staff – IR 1

- c. In the context of past rulings against retroactivity, such as that decided by the OEB in Kitchener-Wilmot’s 2018 [Decision and Order](#) denying corrections to approved RSVA balances, please provide rationale to support the case that Brantford Power be granted approval to have previously approved balances corrected.
- d. Please provide more details on how \$279,884 was overcharged by the IESO to the distributor in 2015 (which is proposed to be returned to RPP customers, if a retrospective adjustment were approved) due to settlement data corrections in account 1588. For example, how were the amounts calculated, what data was used, and why did errors occur from the ODS third party provider?

BPI Response:

- a. The table below summarizes the principal adjustments required to reverse the correction made to the 2015 balances as included in the original Application.

Table Staff-1a.1: Principal Adjustments to Reverse 2015 Amount- Original Application

		Balance proposed for disposition (as currently reflected in application) A	Retroactive amount included in balance proposed for disposition B	Adjusted balance after removal of retroactive amount a-b
RSVA Power	1588	\$(344,432)	(\$925,092)	\$580,660
RSVA Global Adjustment	1589	\$(1,274,331)	\$645,208	\$(1,919,539)
Total		\$(1,618,763)	(\$279,884)	\$(1,338,879)

IR: Staff – IR 1

b. The table below provides details related to the adjustments required to reverse the ODS data error related to 2015 in the original Application. Please note that a portion of the interest adjustments recorded in the 2016 and 2017 interest adjustment columns include interest related to the 2015 ODS data adjustments. Please refer to the response to Staff-5 for further detail on the interest adjustments. DVA continuity schedule cell references are included in the charts below. The tables below include the impact of projected interest.

Table Staff-1 b.1: Detailed Adjustments to Reverse 2015 Amount- Original Application

	1588				1589			
	Principal	Cell Ref.	Interest	Cell Ref.	Principal	Cell Ref.	Interest	Cell Ref.
Total Claim as per DVA Schedule	(344,432)	BO28	(24,464)	BS28	(1,274,331)	BO29	(12,679)	BS29
Remove:								
2015 - ODS data error - IESO Settlement	(279,884)	AL28	(7,550)	AQ28	-		-	
2015 - ODS data error - remapping due to RPP/non-RPP split	(645,208)	AL28	(11,968)	AQ28	645,208	AL29	11,968	AQ29
2016 - Interest related to 2015 adjustments reported in 2016 adjustment column	-		(21,292)	BA28	-		21,292	BA29
2017 - Interest related to 2015 adjustments reported in 2017 adjustment column	-		(23,227)	BK28	-		23,227	BK29
2018 - Projected interest related to 2015 adjustment			(16,582)	BQ28			11,566	BQ29
Total Adjustments related to 2015 ODS error	(925,092)		(80,619)		645,208		68,053	
Adjusted Claim excluding 2015 ODS error adjustments	580,660		56,155		(1,919,539)		(80,732)	

c. BPI is aware of precedents related to corrections to previously approved RSVA adjustments, however BPI originally proposed to make the reducing adjustments totalling (\$279,884) to the 2015 balances in order to partially offset the impact of related adjustments made to the 2016 balances which have not yet been disposed of which have an increasing impact of \$381,802. At the time of the Application, the total principal balance to be returned to all customers from account 1588 was a credit balance of (\$925,092), partially offset by a debit adjustment in 1589 (to be collected only from non-RPP customers of \$645,208. However, as a result of the correction identified in Staff IR-2, the 2015 adjustment requires the collection of a debit principal balance of \$365,324, offset by a (\$645,208) credit to be refunded only to non-RPP customers, resulting in an increase to the bill for the majority of customers (who are RPP).

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BPI is therefore withdrawing its request to make the adjustments to the DVA schedule related to the 2015 ODS issue. This has been reflected in tab 3. Continuity Schedule of the updated 2019 Rate Generator model included Attachment A. BPI initially included the proposed adjustment to correct the balances in a manner which mitigates customer bill impacts, however this would no longer be the case for the majority of customers (see also the updated tables in IR SEC-3 and IR SEC-4).

If the OEB concurs with this approach in its Decision, BPI will return the total of (\$279,884) to the IESO, plus associated interest.

- d. The amount overcharged by the IESO was as a result of BPI's IESO submissions, which were based on ODS data. BPI's previous settlement processes were based on data from the ODS as that data was understood to be equivalent with the actual smart meter data for each month.

BPI began billing TOU meters in December 2011. To settle with the IESO the difference between monthly consumption at spot versus TOU rates, BPI acquired the meter data on a calendar month basis from the ODS. The settlement with the IESO was calculated as the difference between what would have been billed to these customers on RPP rates versus spot. The ODS data was validated at the time and was determined to be an accurate account of customer's consumption for the month. TOU true-ups were completed for only the price differences related to actual weighted average price and global adjustment final pricing. BPI believed the consumption data did not require true ups.

In the process of completing the Global Adjustment Variance Account reconciliation for the first time during its 2018 IRM application, BPI examined the original input data for the calculations, including the ODS meter data. In doing so, BPI identified unexpectedly high consumption records for individual customers which looked anomalous. BPI confirmed these meter readings were anomalous and as a result, recalculated its IESO submissions for 2015 and 2016 based on assumed more appropriate values for the anomalous entries.

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The ODS data issue is isolated to individual entries in monthly smart metered customer files which have impossibly large consumption levels. BPI believes the ODS data issues occurred in months when a customer's smart meter was switched for another smart meter. BPI has updated its true-up process to now true-up consumption estimates as well as pricing to ensure settlement with the IESO is accurate.

IR: Staff – IR 2

Staff-IR 2

Ref: Response 4d of Appendix A (2016 principal adjustments for a/c 1589); 2016 GA Analysis Workform (note 5); DVA Continuity Schedule (a/c 1588 and 1589)

Pre-ambule

The sum of “Principal Adjustments during 2016” for account 1588 during 2016 was \$746,655 made up of i) a debit adjustment of \$371,340 due to remapping of RPP/non-RPP costs and ii) a debit adjustment of \$375,315 in IESO settlement corrections in 2016. The amounts reconcile with the adjustments noted in Appendix A.

AV28 $=371340.2+375315$

		AV	AW
		2016	
Account Descriptions	Account Number	Principal Adjustments ¹ during 2016	Closing Principal Balance as of Dec 31, 2016
Group 1 Accounts			
LV Variance Account	1550		0
Smart Metering Entity Charge Variance Account	1551		(10,306)
RSVA - Wholesale Market Service Charge ⁵	1580		(2,864,958)
Variance WMS – Sub-account CBR Class A ⁶	1588	(12,913)	0
Variance WMS – Sub-account CBR Class B ⁶	1580		184,899
RSVA - Retail Transmission Network Charge	1584		410,441
RSVA - Retail Transmission Connection Charge	1586		289,889
RSVA - Power ⁴	1588	746,655	(1,092,393)
RSVA - Global Adjustment ⁴	1589	(371,340)	56,595

In account 1589, (\$371,340) was recorded as a principal adjustment comprised of the following amounts:

AV29 $=273868-645208.2$

		AV	AW
		2016	
Account Descriptions	Account Number	Principal Adjustments ¹ during 2016	Closing Principal Balance as of Dec 31, 2016
Group 1 Accounts			
LV Variance Account	1550		0
Smart Metering Entity Charge Variance Account	1551		(10,306)
RSVA - Wholesale Market Service Charge ⁵	1580		(2,864,958)
Variance WMS – Sub-account CBR Class A ⁶	1580	(12,913)	0
Variance WMS – Sub-account CBR Class B ⁶	1580		184,899
RSVA - Retail Transmission Network Charge	1584		410,441
RSVA - Retail Transmission Connection Charge	1586		289,889
RSVA - Power ⁴	1588	746,655	(1,092,393)
RSVA - Global Adjustment ⁴	1589	(371,340)	56,595

The 2016 GA Analysis Workform shows that \$371,340 is calculated by adding up reconciliation item 1b (-\$14,032) and item 9 (+\$385,372).

IR: Staff – IR 2

	Item	Amount
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	-\$ 1,831,214
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 697,065
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	-\$ 14,032
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	
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	\$ 226,198
8	Others as justified by distributor	
9	RPP/Non-RPP allocation adjustment for 2016	\$ 385,372
10		

Questions

- a) OEB staff notes that the “Principal Adjustments” shown for account 1588 regarding IESO settlements are in the same direction as the transactions for the year. Typically, RPP settlements and true-up adjustments reduce the absolute value (+/-) of account 1588, and not increase the absolute value (+/-).
 - i. Please provide more details on \$375,315 under-recovered by the IESO due to errors in the ODS third party data for account 1588 in 2016 (i.e., how were the amounts calculated, what data was used).

- b) OEB staff notes that the net of reconciliation items 1b and 9 on the 2016 GA Analysis Workform is a debit of \$371,340. However, Brantford Power has included the amount as a credit of \$371,340 in the “Principal Adjustments in 2016” column in the DVA Continuity Schedule. It is expected that amounts must both be either a debit or a credit. In other words, it is expected that the amounts are the same in both the DVA continuity schedule and GA Analysis Workform as it relates to account 1589.
 - i. Considering items 1b and 9, are true-up adjustments of GA charges related to the current year in account 1589, please confirm the amounts and update the appropriate amount to ensure consistency with the DVA continuity schedule, and resubmit the GA Analysis Workform as required.
 - ii. Please explain what the adjustments of \$273,868 and (\$645,208) recorded in account 1589 in the DVA continuity schedule relate to and why they were included.

IR: Staff – IR 2

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- iii. Please provide more details with respect to the \$371,340 adjustment which is recorded as a debit in the 2016 GA analysis workform (e.g., how this adjustment was calculated, data used for the calculations, rationale).

c) Item 7

In its 2016 GA Analysis Workform, Brantford Power included reconciliation item 7 for \$226,198 relating to the actual system losses versus billed total loss factors.

- i. Please provide the detailed calculation to show how the \$226,198 difference was derived.
- d) If the unresolved difference exceeds +/- 1% materiality threshold based on potential revisions to the interrogatories above, please provide additional analysis to explain the variances.
- e) As shown in the table in Response 4.d reproduced from Appendix A, there were IESO settlement corrections recorded in account 1588. These corrections include i) a credit amount of \$279,884 in 2015 and ii) a debit amount of \$375,315 in 2016. Staff noticed that these IESO settlement corrections are entered as principal adjustments in each of their respective years for account 1588.
 - i. Please confirm that the transactions recorded in Brantford Power's 2017 G/L were also recorded in the 2017 "Transactions Column" of the DVA continuity schedule. If yes, why were the principal adjustments regarding these transactions not reversed in the "Principal Adjustments for 2017 Column" in the DVA continuity schedule? If adjustments were not reversed in the "Principal Adjustments for 2017", please update the DVA continuity schedule to show the reversals of these adjustments.

BPI Response:

- a. i. BPI relies on a third party Operational Data Store provider for Smart Metering data to be used in the IESO settlement calculation. The process includes identifying all RPP customers then subtracting the consumption associated with those customers from the total power purchases in order to establish Non-RPP consumption. During the IRM process in 2017 (for 2018 rates) BPI discovered that 2016 consumption data for a number of customers was showing anomalous consumption levels, exceeding a reasonable level of monthly consumption for a smart meter eligible customer. Estimates were used to normalize these entries that changed the split between RPP and non-RPP consumption resulting in an amount of \$375, 315 owed to the IESO for RPP

IR: Staff – IR 2

customer consumption. BPI has since implemented additional review processes with respect to the third party ODS data received in order to identify any such issues in the future.

b. i. BPI confirms that no additional adjustments are required to the GA Analysis Workform, however adjustments are needed to tab 3. Continuity Schedule of the Rate Generator model. The principle amount of \$371,340 and associated interest to December 31, 2017 totalling \$22,559 for the account 1589 adjustment related to 2016 IESO settlements in the DVA continuity schedule should have been entered as a debit with an offsetting credit of the same amount in account 1588. The same correction needs to be completed for the 2015 adjustment, however based on the impact of this adjustment on proposed bill impacts to the majority of customers (see tables in SEC-3 and SEC-4) BPI is withdrawing its requests to make the 2015 adjustments. The required adjustments related to 2015 are included in the tables below for explanation only. The Rate Generator Model has been updated to include the corrections related to 2016, and is included as Attachment A.

Table Staff-2 b.1: Original 2015/2016 Adjustments included in Application

Adjustments TO 2015 (made in 2018)			
	1588	1589	Total
Principle	\$ (645,208)	\$ 645,208	\$ -
Interest	\$ (56,487)	\$ 56,487	\$ -
Sub-total	\$ (701,695)	\$ 701,695	\$ -
Adjustments TO 2016 (made in 2018)			
	1588	1589	Total
Principle	\$ 371,340	\$ (371,340)	\$ -
Interest	\$ 22,559	\$ (22,559)	\$ -
Sub-total	\$ 393,899	\$ (393,899)	\$ -
TOTAL Adj	\$ (307,796)	\$ 307,796	\$ -

IR: Staff – IR 2

Table Staff-2 b.2: Corrected 2015/2016 Adjustments included in Application

Adjustments TO 2015 (made in 2018)			
	1588	1589	Total
Principle	\$ 645,208	\$(645,208)	\$ -
Interest	\$ 56,487	\$(56,487)	\$ -
Sub-total	\$ 701,695	\$(701,695)	\$ -
Corrected: Adjustments TO 2016 (made in 2018)			
	1588	1589	Total
Principle	\$(371,340)	\$ 371,340	\$ -
Interest	\$ (22,559)	\$ 22,559	\$ -
Sub-total	\$(393,899)	\$ 393,899	\$ -
TOTAL Adj	\$ 307,796	\$(307,796)	\$ -

ii. The amount of \$273,868 represents the total of the principal adjustments related to the ODS data error for 2015 (a debit adjustment of \$645,208) and 2016 (a credit adjustment of \$(371,340)). The formula in the cell is taking the total of both adjustments and subtracting the one related to 2015 (reported in the 2015 principal adjustment column) in order to arrive at the 2016 adjustment amount of \$(371,340).

iii. BPI receives its Smart Metering data from a third party Operational Data Store provider. That data is used to determine the consumption split between RPP and non-RPP customers by subtracting the RPP consumption amount from the total purchases in order arrive at the non-RPP consumption. The percentage split between the two groups is used to true up the GA amounts between RPP and non-RPP. During the 2018 IRM process an error was discovered with respect to RPP consumption data received from the ODS provider. The effect was that the RPP consumption data was overstated and the non-RPP consumption understated. Once the consumption amounts for RPP customers with overstated kWh were corrected the percentage split between RPP and non-RPP changed. This in turn changed the required true up resulting in \$371,340 of additional GA related to non-RPP customer consumption.

c. i. Please see table Staff-2c.1 below which details the calculation method for determining the variance related to billed loss factor vs. actual loss factor.

Table Staff-2 c.1: Original Losses Calculation - 2016

Loss Factor Variance	January	February	March	April	May	June	July	August	September	October	November	December	Total
A Consumption including loss factor (billed and unbilled)	39,237,927	35,487,635	35,102,116	33,575,558	33,871,687	38,746,835	38,428,504	44,031,219	37,938,043	33,539,925	34,953,930	35,395,854	440,309,235
B Loss factor used for billing	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	
A/B = C Consumption excluding loss factor (billed and unbilled)	37,914,704	34,290,884	33,918,365	32,443,288	32,729,430	37,440,173	37,132,577	42,546,352	36,658,656	32,408,856	33,775,177	34,202,198	425,460,658
D Actual Loss Factor	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	1.0294	
C*D = E Consumption at actual loss factor	39,029,408	35,299,046	34,915,575	33,397,130	33,691,685	38,540,925	38,224,286	43,797,227	37,736,431	33,361,686	34,768,177	35,207,753	437,969,330
F GA Rate	0.0918	0.0985	0.1061	0.1113	0.1075	0.0955	0.0831	0.0710	0.0953	0.1123	0.1111	0.0871	
(A-E)*F rate	19,140	18,578	19,792	19,863	19,348	19,654	16,962	16,620	19,216	20,009	20,635	16,380	226,198

In the process of answering this interrogatory BPI has noticed that the actual loss factor used in the calculation is not consistent with the loss factor report in the 2016 annual RRR filing. BPI uses an alternative method for estimating losses on a monthly basis for internal purposes and originally included this as the comparative loss factor basis in the GA workform. BPI believes the loss factor calculated in the RRR filing is the most appropriate loss factor to use and has updated the GA workform accordingly. The chart below details the updated calculation.

Table Staff-2 c.2: Updated Losses Calculation-2016

Loss Factor Variance	January	February	March	April	May	June	July	August	September	October	November	December	Total
Consumption including loss factor (billed and unbilled)	39,237,927	35,487,635	35,102,116	33,575,558	33,871,687	38,746,835	38,428,504	44,031,219	37,938,043	33,539,925	34,953,930	35,395,854	440,309,235
Loss factor used for billing	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	1.0349	
Consumption excluding loss factor (billed and unbilled)	37,914,704	34,290,884	33,918,365	32,443,288	32,729,430	37,440,173	37,132,577	42,546,352	36,658,656	32,408,856	33,775,177	34,202,198	425,460,658
Actual Loss Factor (as per RRR filing)	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	1.0264	
Consumption at actual loss factor	38,915,652	35,196,163	34,813,810	33,299,790	33,593,487	38,428,594	38,112,877	43,669,575	37,626,444	33,264,450	34,666,841	35,105,136	436,692,820
GA Rate	0.09179	0.09851	0.10610	0.11132	0.10749	0.09545	0.08306	0.07103	0.09531	0.11226	0.11109	0.08708	
Loss factor variance at actual rate	29,582	28,713	30,589	30,698	29,904	30,376	26,216	25,688	29,698	30,925	31,893	25,316	349,598

IR: Staff – IR 2

d. BPI confirms the only adjustment required to the GA workform reconciliation is related to the loss factor calculation as described above in part c) of this interrogatory. The resulting variance of \$(17,863) is within the +/- 1% materiality threshold. An updated Global Adjustment workform is included as attachment B.

e. i. and ii:

Although the credit amount of \$279,884 related to 2015(referred to in question e)i)) and the debit amount of \$375,315 related to 2016 (referred to in question e) ii)) were recorded in the general ledger for 2017, these amounts are not reflected in the “Transactions Column” for 2017 in the DVA continuity schedule. BPI reported these two amounts in the “Principal Adjustments column” in the years they related to. The result is that only 2017 related transactions are reported in the “Transactions Column” for 2017 and the adjustment amounts for 2015 and 2016 are reported in the “Principle Adjustments column” under 2015 and 2016 in the DVA continuity schedule.

IR: Staff – IR 3

Staff-IR 3

Ref: 2017 GA Analysis Workform (note 5); DVA Continuity Schedule (a/c 1588 and 1589)

	Item	Amount
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		\$ 282,626
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	-\$ 537
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	
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	\$ 283,763

Questions

a. Net Change in Principal Balance in the GL

The transactions balance of \$282,626 in the 2017 GA Analysis Workform does not agree with the transactions amount of \$283,552 in the DVA continuity schedule.

i. Please explain the discrepancy and make appropriate revisions to the models, as required.

b. Item 1b

Considering item 1b relates to true-up of GA charges for the current period, please confirm whether the credit sign on reconciliation item 1b is correct.

c. Item 7

In its 2017 GA Analysis Workform, Brantford Power included reconciliation item 7 for \$283,763 relating to the actual system losses vs billed total loss factors.

i. Please provide the detailed calculation to show how the \$283,763 difference was derived.

IR: Staff – IR 3

BPI Response:

- a. i. The difference of \$926 was related to dispositions for the previous year that were not removed from the Net Change amount shown in the GA workform. The amount should be \$283,552 as properly stated in the DVA continuity schedule. This adjustment is reflected in the updated GA Workform included as Attachment B.

- b. BPI confirms the amount reported for item 1b is a credit of \$537.

- c. i. Please see the chart below which details the calculation method for determining the variance related to billed loss factor vs. actual loss factor.

Table Staff-3 c.1: Original Losses Calculation - 2017

Loss Factor														
Calculations - 2017		January	February	March	April	May	June	July	August	September	October	November	December	Total
A	Total for Non-RPP Class B customers (including losses)	38,302,182	32,129,313	36,932,678	32,179,351	38,983,693	40,079,422	41,100,024	22,099,981	29,581,142	31,666,818	31,891,406	27,489,082	402,435,093
B	Loss Factor - as per 2017 CoS	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320
A/B = C	Non-RPP consumption, Class B, excluding losses	37,114,518	31,133,056	35,787,479	31,181,541	37,774,896	38,836,650	39,825,604	21,414,711	28,663,898	30,684,901	30,902,525	26,636,707	389,956,485
D	Loss Factor - actual as per line loss calc	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	1.0248	
C*D = E	Non-RPP consumption, Class B, at actual loss factor	38,034,958	31,905,155	36,675,009	31,954,844	38,711,714	39,799,799	40,813,279	21,945,796	29,374,762	31,445,887	31,668,908	27,297,297	399,627,406
A-E = F	Loss Variance - kWh's	267,225	224,158	257,670	224,507	271,979	279,624	286,744	154,186	206,380	220,931	222,498	191,784	2,807,687
G	GA Rate	0.08227	0.08639	0.07135	0.10778	0.12307	0.11848	0.11280	0.10109	0.08864	0.12563	0.09704	0.09207	
F*G	Loss Variance - \$'s	21,984.56	19,365.01	18,384.74	24,197.37	33,472.49	33,129.84	32,344.76	15,586.65	18,293.53	27,755.60	21,591.22	17,657.58	\$283,763.36

In the process of answering this interrogatory BPI has noticed that the actual loss factor used in the calculation is not consistent with the loss factor report in the 2017 annual RRR filing. BPI estimates its loss factor on a monthly basis for internal purposes and this was the basis for the original workform. BPI believes the loss factor calculated in the RRR filing is the appropriate loss factor to use and has updated the GA workform accordingly in Attachment B. The chart below details the updated calculation.

Table Staff-3 c.2: Updated Losses Calculation - 2017

Loss Factor Calculations - 2017	January	February	March	April	May	June	July	August	September	October	November	December	Total
Total for Non-RPP Class B customers (including	38,302,182	32,129,313	36,932,678	32,179,351	38,983,693	40,079,422	41,100,024	22,099,981	29,581,142	31,666,818	31,891,406	27,489,082	402,435,093
Loss Factor - as per 2017 CoS	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320	1.0320
Non-RPP consumption, Class B, excluding losses	37,114,518	31,133,056	35,787,479	31,181,541	37,774,896	38,836,650	39,825,604	21,414,711	28,663,898	30,684,901	30,902,525	26,636,707	389,956,485
Loss Factor - actual as per RRR Filing	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239	1.0239
Non-RPP consumption, Class B, at actual loss factor	38,001,555	31,877,136	36,642,800	31,926,780	38,677,716	39,764,846	40,777,436	21,926,522	29,348,965	31,418,270	31,641,095	27,273,324	399,276,445
Loss Variance - kWh's	\$ 300,628	\$ 252,178	\$ 289,879	\$ 252,570	\$ 305,977	\$ 314,577	\$ 322,587	\$ 173,459	\$ 232,178	\$ 248,548	\$ 250,310	\$ 215,757	\$ 3,158,648
GA Rate	\$ 0.08227	\$ 0.08639	\$ 0.07135	\$ 0.10778	\$ 0.12307	\$ 0.11848	\$ 0.11280	\$ 0.10109	\$ 0.08864	\$ 0.12563	\$ 0.09704	\$ 0.09207	
Loss Variance - \$'s	\$ 24,733	\$ 21,786	\$ 20,683	\$ 27,222	\$ 37,657	\$ 37,271	\$ 36,388	\$ 17,535	\$ 20,580	\$ 31,225	\$ 24,290	\$ 19,865	\$ 319,234

IR: Staff – IR 4

Staff-IR 4

Ref: Application Page 21 of 33; 2016 and 2017 GA Analysis Workform (re: unbilled revenues)

Pre-amble

In the application, Brantford Power notes the following:

For 2016, the opening and closing unbilled revenue for each month was not readily available. As such, Brantford Power provided only the change in unbilled GA revenue for 2016 on a month over month basis. In the 2016 GA Analysis Workform, Brantford Power confirmed that for reconciliation items 2 a) and b) it accrues unbilled revenues based on actual billings. Therefore, no adjustments for these reconciliation items appear to be made in the 2016 GA Analysis Workform.

For 2017 portion of the reconciliation, Brantford Power notes that the data was available. Rather than the change month over month, it has reflected the opening and closing unbilled GA revenue.

Questions

- a. For the 2016 GA Analysis Workform, Brantford Power confirmed in the explanation reconciliation items 2 a) and b) that Brantford Power accrues unbilled revenues based on actual billings. When is the actual billing data known?
- b. As Brantford Power explains that its 2016 unbilled revenues are accrued based on actuals. When does Brantford Power close its books in order to have actual data used for accruals of unbilled revenues?

BPI Response:

Pre-amble

BPI would like to clarify the process used in the GA workform related to unbilled revenue. In 2016 the **gross** amount of kWhs related to unbilled revenue by rate class was not available on a monthly basis. During the year, the unbilled revenue calculation is an estimate based on prior month's billing and the **net change** month over month is recorded in the general ledger. The kWh related to unbilled revenue used in the GA form was established by pro-rating the estimated change in unbilled kWh to Class B. As part of its year end process BPI uses actual billing data by read date up to Feb 15 of the following year in order to estimate the unbilled revenue. In

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2017 the OEB introduced the GA workform as part of the IRM process. As a result, BPI adjusted its processes to capture the gross kWhs related to unbilled revenue on a monthly basis. Although the unbilled revenue during the year is still based on an estimate, by having the monthly consumption BPI was able to provide the estimated gross amount of kWhs. Therefore, the kWhs related to unbilled revenue in the GA workform for 2017 is presented on a gross basis rather than on a net basis as with 2016. Please find below the answers to parts a) and b).

- a. Actual billing data is known approximately 1 ½ months after the consumption month. As mentioned in the pre-amble, BPI uses estimates throughout the year, but uses the actual billing data up to Feb 15 of the following year to accrue unbilled revenue at the end of the year.
- b. BPI typically closes its books within two months during the year. At year end, the books remain open until the annual audit is complete, typically by the end of April.

IR: Staff – IR 5

Staff-IR 5

Ref: DVA Continuity Schedule (2015 and 2016 interest adjustments related to RSVA a/c 1588 and 1589 corrections); Table 1.5.6-G of Application (page 19 of 33)

Pre-amble

The 2015 and 2016 interest adjustments in accounts 1588 and 1589 in Table 1.5.6-G of the Application could not be reconciled against the amounts in the DVA continuity schedule.

Table 1.5.6-G shows an interest adjustment of (\$56,487) in account 1588 and \$56,487 for account 1589 in 2015, and \$22,559 in account 1588 and (\$22,559) in account 1589 in 2016.

Table 1.5.6-G: ODS Data Correction- Remapping of Power Purchases

Adjustments TO 2015 (made in 2018)				
	1588	1589	Total	
Principle	\$ (645,208)	\$ 645,208	\$ -	} 2015
Interest	\$ (56,487)	\$ 56,487	\$ -	
Sub-total 2015	\$ (701,695)	\$ 701,695	\$ -	
Adjustments TO 2016 (made in 2018)				
	1588	1589	Total	
Principle	\$ 371,340	\$ (371,340)	\$ -	} 2016
Interest	\$ 22,559	\$ (22,559)	\$ -	
Sub-total 2016	\$ 393,899	\$ (393,899)	\$ -	
TOTAL Adjustment	\$ (307,796)	\$ 307,796	\$ -	

In the DVA continuity schedule, an interest adjustment of (\$19,516) in 2015 was recorded in account 1588, based on the calculation circled below, rather than (\$56,487) noted in Table 1.5.6-G. Furthermore, an interest adjustment of \$11,968 in 2015 was recorded in account 1589, rather than \$56,487 noted in Table 1.5.6-G.

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		2015					
Account Descriptions	Account Number	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments ¹ during 2015	
Group 1 Accounts							
LV Variance Account	1550	0	0	0	0		
Smart Metering Entity Charge Variance Account	1551	(9,014)	664	(10)	693		
RSVA - Wholesale Market Service Charge ³	1580	(2,253,822)	(42,118)	(9,938)	(40,896)		
Variance WMS – Sub-account CBR Class A ²	1580	17,193	0	49	0		
Variance WMS – Sub-account CBR Class B ²	1580	226,094	0	754	0		
RSVA - Retail Transmission Network Charge	1584	375,090	10,622	6,653	6,808		
RSVA - Retail Transmission Connection Charge	1586	156,885	(1,068)	2,068	(1,384)		
RSVA - Power ⁴	1588	(3,747,661)	(60,849)	(15,918)	(53,310)	(19,516)	
RSVA - Global Adjustment ⁴	1589		3,820,232	46,345	25,203	45,929	11,968

In 2016, an interest adjustment of (\$5,613) was recorded in account 1588 in the DVA continuity schedule rather than \$22,559 noted in Table 1.5.6-G. An interest adjustment of \$12,101 in 2016 was recorded in account 1589 based on the calculation circled below rather than (\$22,559) noted in Table 1.5.6-G.

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		AW	AX	AY	AZ	BA
		2016				
Account Descriptions	Account Number	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
Group 1 Accounts						
LV Variance Account	1550	0	0			
Smart Metering Entity Charge Variance Account	1551	(10,306)	(39)	(57)	(79)	
RSVA - Wholesale Market Service Charge ⁵	1580	(2,864,958)	(11,160)	(27,201)	(3,989)	
Variance WMS – Sub-account CBR Class A ⁵	1580	0	49	107		(157)
Variance WMS – Sub-account CBR Class B ⁵	1580	184,899	754	2,143		
RSVA - Retail Transmission Network Charge	1584	410,441	10,467	223	11,257	
RSVA - Retail Transmission Connection Charge	1586	289,889	2,384	1,754	1,826	
RSVA - Power ⁶	1588	(1,092,393)	(42,975)	(9,875)	(22,756)	(5,613)
RSVA - Global Adjustment ⁷	1589	56,595	37,587	10,196	19,032	12,101

Questions

- a. Please explain the discrepancies in the interest adjustment amounts in Table 1.5.6-G and the DVA continuity schedule.
- b. Please itemize the interest adjustments made and explain what the adjustments represent for 2015 and 2016 in accounts 1588 and 1589.

BPI Response:

Please note, the explanations below reconcile the interest calculations in the Deferral Variance Accounts up to December 31, 2017. The projected interest calculations up to December 31, 2018 have been updated in Attachment A as the OEB released an updated Q4 2018 interest rate.

a. 2015 Discrepancy explanation:

The table 1.5.6 - G amount of \$56,487 is the total interest adjustment made which relates to the 2015 adjustment due to the ODS Data Correction – remapping of Power Purchases. The amount recorded in the DVA schedule is specific to the interest amount incurred in 2015 the remaining amounts were recorded in 2016 and 2017 in the DVA schedule. The \$(7,550) also recorded in the DVA schedule is related to the 2015 interest from the IESO Settlement adjustment as seen in table 1.5.6-F.

2016 Discrepancy explanation:

The table 1.5.6 - G amount of \$22,559 is the total interest adjustment made which relates to the 2016 adjustment due to the ODS Data Correction – remapping of Power Purchases. The amount recorded in the DVA schedule is specific to the interest amount incurred in 2016 which includes

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the interest incurred in 2016 pertaining to the 2015 balance. The remaining amounts were recorded in 2017 in the DVA schedule. The \$12,101 is a combination of the 2016 interest portion related to the 2015 adjustment and the 2016 adjustment.

The below chart provides an explanation of the interest adjustment calculations:

The amounts that make up the \$56,487 are below and outline in their appropriate year in which the adjustments were made in the DVA schedule to 2015:

The amounts that make up the \$22,559 are below and outline in their appropriate year in which the adjustments were made in the DVA schedule to 2015:

Table Staff-5 a.1: 1588 and 1589 Interest Adjustment Calculations- Original Application

ODS Data Correction - Remapping of Power Purchases				
2015 adj	2015	2016	2017	Total
1588	(11,967.59)	(21,291.84)	(23,227.47)	(56,486.90)
1589	11,967.59	21,291.84	23,227.47	56,486.90
2016 adj				
1588	-	9,190.82	13,368.30	22,559.12
1589	-	(9,190.82)	(13,368.30)	(22,559.12)
Total				
1588	(11,967.59)	(12,101.02)	(9,859.17)	(33,927.78)
1589	11,967.59	12,101.02	9,859.17	33,927.78
ODS Data Correction - IESO Settlement				
	2015	2016	2017	Total
1588	(7,550.23)	6,487.72	-	(1,062.51)
1589	-	-	-	-
Total DVA Adjustments				
1588	(19,517.82)	(5,613.30)	(9,859.17)	(34,990.29)
1589	11,967.59	12,101.02	9,859.17	33,927.78

b. Below is an itemized list of the interest adjustments which occurred with the appropriate year and account and explanations:

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Year	Account	Adjustment	Explanation
2015	1588	(11,967.59)	Interest related to the total COP Principal variance which should have been recorded in 2015 at the interest rate of 1.47% per annum or 0.37% monthly from Jan-15 until Mar-15 and at the rate of 1.10% per annum from Apr-15 until Dec-15. This is pertaining to the (\$645,208.20) principle adjustment related to the ODS Data Correction - Remapping of Power purchases
2015	1588	(7,550.23)	Interest related to the (\$279,884) principle adjustment of from the ODS Data Correction - IESO Settlement for 2015
2015	1588	(19,517.82)	Total DVA Adjustment
2015	1589	11,967.59	Interest earned related to the total GA variance which should have been recorded in 2015 at the interest rate of 1.47% per annum or 0.37% monthly from Jan-15 until Mar-15 and at the rate of 1.10% per annum from Apr-15 until Dec-15. This is pertaining to the \$645,208.20 principle adjustment related to the ODS Data Correction - Remapping of Power purchases
2015	1589	11,967.59	Total DVA Adjustment
2016	1588	(21,291.84)	Interest related to the total COP Principle variance from the ODS Data Correction - Remapping of Power Purchases which should have been recorded in 2016 at the interest rate of 1.10% per annum. This is pertaining to the -\$645,208.20 principal adjustment
2016	1588	9,190.82	Interest related to the total 2016 COP Principal variance from the ODS Data Correction which should have been recorded in 2016 at the interest rate of 1.10% per annum. This is pertaining to the

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Year	Account	Adjustment	Explanation
			\$371,340.20 principal adjustment.
2016	1588	6,487.72	Interest related to the ODS Data Correction - IESO Settlement adjustment of \$375,315 incurred in 2016
2016	1588	(5,613.30)	Total DVA Adjustment
2016	1589	21,291.84	Interest earned in relation to the total GA Principal variance which should have been recorded in 2016 at the interest rate of 1.10% per annum. This is pertaining to the \$645,208.20 principal adjustment from the ODS Data Correction - Remapping of Power purchases
2016	1589	(9,190.82)	Interest related to the total 2016 GA Principal variance which should have been recorded in 2016 at the interest rate of 1.10% per annum. This is pertaining to the -\$371,340.20 principal adjustment from the 2016 ODS Data Correction - Remapping of Power purchases
2016	1588	12,101.02	Total DVA Adjustment

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Ref: DVA Continuity Schedule (2017 interest adjustment related to billing true-up); Table 1.5.6-E of Application (page 17 of 33)

Pre-amble

In Table 1.5.6-E, there was no interest adjustment associated with the principal adjustment of (\$664) reflecting the IESO billing true-up in 2017 (for February 2018 billings related to 2017 consumption). This principal adjustment of (\$664) was comprised of (\$127) from account 1588 and (\$537) from account 1589 below.

Table 1.5.6- E: Final 2017 Billing True Up

	1588		1589 Total		
Principle	\$	(127)	\$	(537)	\$ (664)
Interest	\$	-	\$	-	\$ -
Total	\$	(127)	\$	(537)	\$ (664)

In account 1588 in the DVA continuity schedule, Brantford Power correctly recorded a 2017 principal adjustment of (\$127) but recorded an interest adjustment of (\$9,859). In account 1589, a 2017 principal adjustment of (\$537) was recorded, along with an interest adjustment of \$9,859.

Account Descriptions	Account Number	2017									
		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	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
Group 1 Accounts											
LV Variance Account	1550	0				0	0			0	
Smart Metering Entity Charge Variance Account	1551	(10,306)	(3,816)	(4,783)		(9,339)	(17)	(60)	(12)	(65)	
RSVA - Wholesale Market Service Charge ²	1580	(2,854,958)	(1,043,914)	(2,021,784)	5	(1,887,082)	(34,372)	(15,385)	(28,735)	(23,022)	
Variance WMS – Sub-account CBR Class A ³	1580	0				0	(0)			(0)	
Variance WMS – Sub-account CBR Class B ³	1580	184,899	(89,741)	226,094		(130,936)	2,897	(534)	754	1,609	
RSVA - Retail Transmission Network Charge	1584	410,441	(165,773)	(249,136)		493,804	(567)	7,070	(3,531)	10,034	
RSVA - Retail Transmission Connection Charge	1586	289,889	(137,036)	30,328		122,526	2,312	2,982	892	4,402	
RSVA - Power ⁴	1588	(1,092,393)	(798,434)	(1,546,522)	(127)	(344,432)	(35,707)	9,563	(17,713)	(9,859)	
RSVA - Global Adjustment ⁴	1589	56,595	283,552	1,613,940	(537)	(1,274,331)	40,852	(16,207)	24,341	10,164	
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0				0	(1)			(1)	
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0				0	21,326		21,326	(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	(68,232)		(68,146)		(86)	11,791		11,754	37	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	193,360	(188)			193,173	(208,985)	2,187		(206,798)	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	74,627			74,627	0	41,152		41,152	
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	56,595	283,552	1,613,940	(537)	(1,274,331)	40,852	(16,207)	24,341	9,859	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(2,957,299)	(2,164,275)	(3,633,949)	(122)	(1,487,747)	(241,323)	46,975	(13,265)	(9,859)	
Total Group 1 Balance		(2,900,704)	(1,880,724)	(2,020,009)	(659)	(2,762,078)	(200,471)	30,768	11,076	(180,779)	

Questions

- a. Please show the calculation for the 2017 interest adjustments of (\$9,859) in account 1588 and \$9,859 in account 1589.
- b. Please explain why the 2017 interest adjustment is higher than the principal adjustment amount.

IR: Staff – IR 6

BPI Response:

- a. The calculation of the \$9,859 interest amount in account 1589 and (\$9,859) in account 1588 is calculated using two amounts, the 2017 interest related to the 2015 adjustment and the 2016 adjustment related to the ODS Data Correction – Remapping of Power Purchases. These amounts were calculated in the response to IR 5 a. the chart is reattached below:

Table Staff-6 a.1:

ODS Data Correction - Remapping of Power Purchases				
2015 adj	2015	2016	2017	Total
1588	(11,967.59)	(21,291.84)	(23,227.47)	(56,486.90)
1589	11,967.59	21,291.84	23,227.47	56,486.90
2016 adj				
1588	-	9,190.82	13,368.30	22,559.12
1589	-	(9,190.82)	(13,368.30)	(22,559.12)
Total				
1588	(11,967.59)	(12,101.02)	(9,859.17)	(33,927.78)
1589	11,967.59	12,101.02	9,859.17	33,927.78
ODS Data Correction - IESO Settlement				
	2015	2016	2017	Total
1588	(7,550.23)	6,487.72	-	(1,062.51)
1589	-	-	-	-
Total DVA Adjustments				
1588	(19,517.82)	(5,613.30)	(9,859.17)	(34,990.29)
1589	11,967.59	12,101.02	9,859.17	33,927.78

- b. The interest adjustment is higher than the principal amount of (\$664) because this interest adjustment does not pertain to this principal amount it is instead the 2017 portion of the ODS Data Correction- Remapping of Power Purchases interest adjustments relating to the 2015 Principal amount of \$645,2018 and the 2016 principal amount of \$371,340.

IR: Staff – IR 7

Staff-IR 7

Ref: Application Pages 14-15 (reasons for deferring group 1 balances)

Pre-amble

Brantford Power stated that the primary driver for the deferral of Group 1 balances is that interim disposition would require accounting entries and implementation of interim rate riders in 2019, followed by the potential for a true-up of interim rate riders at a later date.

Brantford Power provided four reasons to defer disposition of Group 1 balances:

1. Many data points impacted by true-ups, particularly implementation of rate riders for 15 transitional class A customers
2. Process for communicating rate changes can cause confusion
3. Increased risk of billing or accounting errors due to true-up and billing adjustments, as well as creating an unclear audit trail
4. Smoothing bill impacts for 2020 rates, using the significant credit from Group 1 DVAs to offset some or all of its potential ICM rate riders in 2020 from a facility relocation project

Questions

- a. Please describe the accounting entries Brantford Power expects to have relating to implementation of interim rate riders in 2019.
- b. Please describe what kind of “true-ups and billing adjustments” Brantford Power is expecting to have and provide examples to demonstrate the concerns with respect to such “true-ups and subsequent adjustments”.
- c. In the event Brantford Power’s request to defer disposition of Group 1 balances is not approved, please explain what and how Brantford Power plans on communicating related to the interim-rate related “true-up adjustments/true-up accounting entries” to customers.
- d. As the potential future ICM rate riders are yet to be approved, why is it appropriate to factor in unapproved rate riders into its justification and analysis not to clear its Group 1 Account balances?
- e. Given that the Group 1 DVA account balances are 3 times greater than the magnitude of the DVA disposition threshold test, please provide a table that compares the difference between the total bill impacts by customer class of disposing of Group 1 DVA accounts and not disposing of Group 1 DVA account balances. Staff would like to note that Tables 1.4A and 1.4B (on pages 7 and 8) of the application are not legible.

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- f. What would the ramifications be to the customer bill impacts for 2019 and 2020, if Brantford Power's currently unrequested ICM rate rider was not approved by the OEB?

BPI Response:

- a. If the Group 1 DVA balances are approved for disposition, BPI would typically transfer to account 1595 the collective Group 1 credit balance of (2,818,771) (as updated in Attachment A from the previous balance of \$(3,109,431) into a set of account 1595-Subaccounts for 2019 disposition.

During the course of the year, the amounts collected via interim rate riders will also be booked to these accounts, reducing the balance of 1595- Sub account 2019. BPI will comply if the OEB's Decision and Order directs BPI to undertake another treatment.

BPI expects the implementation of interim rate riders to follow the same process, however it is requirement for subsequent true ups or billing corrections that cause BPI concern.

- b. The OEB's letter of July 20, 2018 (included as Attachment F), sets out the following (**emphasis added**):

“Effective immediately, the OEB will not be approving Group 1 rate riders on a final basis pending the development of this further guidance. Whether the riders will be approved on an **interim basis** or not approved at all (i.e. no disposition of account balances) will be determined on a case by case basis, until such time as the OEB has finalized the new standardized requirements for regulatory accounting and RPP settlements.”

BPI's expectation is that the original implementation of interim Group 1 DVA disposition and associated rate riders would be similar to a typical “final” Group 1 DVA disposition. However, the nature of interim approval indicates that there may or will be a subsequent true up. BPI expects this would occur after the OEB has completed its review of the RSVA processes and issued updated guidelines to distributors.

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As discussed in the Application, BPI is comfortable that its processes for settling Global Adjustment, Cost of Power and for processing RSVAs are appropriate and robust. However, BPI is aware that, particularly for RSVA-Power and RSVA-Global Adjustment accounts, a certain level of estimation is required for the IESO settlement process, and that treatments to achieve this vary from one LDC to another. In the case that the OEB selects one, very prescriptive methodology for all LDCs to follow, and if the OEB requires all LDCs to recalculate RSVAs which have not already been disposed of on a final basis, BPI will be required to make “true-up” adjustments to this interim 2019 DVA disposition.

This true up will almost certainly include accounting adjustments (if there is a difference between the current settlement processes and the new approved processes) and would likely also include mechanisms to pass these true ups through to customers- whether in the form of additional rate riders or billing adjustments or otherwise. These adjustments may become rather complex based on the need to consider, on a class by class basis (and for each of the 15 former class B customers) the: initial disposition approved; the rate rider recoveries to date; and the adjustments needed.

BPI has not had interim rates which were later trued up in its recent experience, and therefore is not familiar with the mechanisms employed by the OEB to adjust previously approved on an interim rates.

- c. BPI communicates with its customers regularly regarding rate changes, however communication of projected bill impacts requires a careful balance of precision and clarity, as applied to very complex subject matter. Often, and particularly during IRM rate applications, rate riders have a significant impact on total bill impacts even if they are related to pass-through amounts, which may require BPI to explain the notion of rate riders/Deferral and Variance Accounts.

In simple terms, a DVA rate rider is a true up mechanism for differences incurred on the customer’s behalf in a prior period. BPI believes it would add further complexity to customer communications if a true up to an original true up is being implemented.

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BPI would hope that no further adjustments are required to the balances and the interim rate riders would be deemed final after the OEB's review. If that is not the case BPI would develop communications at that time based on the appropriate situation, considering the following factors:

- 1) Magnitude and direction of adjustments required (whether a refund or collection from the customer and the magnitude of the bill impact);
- 2) Reasons for the additional adjustments;
- 3) Mechanism of adjustment (whether rate riders or billing adjustments or just accounting adjustments); and
- 4) Any communications requirements directed by the OEB.

For the 15 former Class B customers listed in tab 6.1a GA Allocation of the model, the customer-specific adjustments made to each customer's bill may need to be communicated individually.

- d. As set out in the Application, the main reason for the deferral request is the potential true-up of interim rate riders at a later date. Bill impact mitigation is not the only reason for BPI's proposal to defer the disposition of Group 1 DVA balances. BPI understands longer-term planning, and consideration of overall customer bill impacts to be key outcomes of the RRFE. BPI expects that there will be an ICM application in the near future which if approved, would likely increase distribution rates. BPI has observed an opportunity to mitigate or smooth short-to-medium term rate impacts for its customers and is proposing that the OEB take this opportunity. If the OEB does not deem it appropriate to consider this approach, BPI will comply fully.
- e. BPI has summarized the information in the original Application, tables 1.4-A and 1.4-B, below, however, the bill impact calculations have changed as a result of the corrections required to the DVA schedule.

IR: Staff – IR 7

Staff-7 e.1: Original Application Bill Impacts with and Without DVA Disposition

Rate Class	Total Bill Impact with DVA Disposition		Total Bill Impact without DVA Disposition	
	%	\$	%	\$
Residential	-1.30%	(\$1.36)	0.30%	\$0.29
General Service less than 50 kW	-1.00%	(\$2.52)	0.70%	\$1.76
General Service 50 to 4,999 kW	-3.40%	(\$509.24)	0.00%	\$2.55
Embedded Distributor Service Classification	1.10%	\$3,585.22	0.10%	\$318.23
Sentinel Light	-1.80%	(\$0.63)	0.60%	\$0.25
Street Light	-2.90%	(\$3,120.74)	0.20%	\$185.68
Unmetered Scattered Load	-0.80%	(\$0.44)	0.40%	\$0.23
Residential – 10 th percentile	2.80%	\$1.39	3.90%	\$2.04

Staff-7 e.2: Updated Application Bill Impacts with and Without DVA Disposition

Rate Class	Total Bill Impact with DVA Disposition		Total Bill Impact without DVA Disposition	
	%	\$	%	\$
Residential	-1.10%	(\$1.20)	0.30%	\$0.29
General Service less than 50 kW	-0.80%	(\$2.23)	0.70%	\$1.76
General Service 50 to 4,999 kW	-3.10%	(\$529.14)	0.00%	\$2.55
Embedded Distributor Service Classification	1.10%	\$4,054.01	0.10%	\$318.23
Sentinel Light	-1.50%	(\$0.61)	0.60%	\$0.25
Street Light	-2.60%	(\$3,225.48)	0.20%	\$185.68
Unmetered Scattered Load	-0.70%	(\$0.43)	0.40%	\$0.23
Residential – 10 th percentile	2.90%	\$1.52	3.90%	\$2.04

f. The analysis below assumes consistency in transmission, electricity and regulatory and HST/ rebate rates and charges. If ICM rate riders are not approved for 2020 rates, BPI would expect the following:

- 1) If Group 1 DVA rate riders are not disposed of in 2019; customers would see a modest increase bill increase in 2019, with all customer classes at the typical consumption level

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experiencing bill increases below 1%. In 2020, customers would likely experience a bill decrease assuming new RSVA balances eligible for disposition do not offset the balance currently eligible for disposition (plus additional interest on the credit balance accrued throughout 2019), and that IRM adjustments for 2020 are roughly in line with recent patterns.

2) If Group 1 DVA rate riders are disposed of on an interim basis in 2019, most customers at a typical consumption level would see a decrease in 2019 total bill impact, with bill impacts ranging approximately in the +/-3% range. In 2020, the bill impacts would depend on whether a new Group 1 DVA balance is approved for disposition, and if so the magnitude and direction of the new Group 1 DVA balances accrued in 2018.

IR: Staff – IR 8

Staff-IR 8

Ref: Page 32 of Application (facility relocation project); page 15 of Application (customer bill mitigation); OEB Staff Submission in 2017 COS (EB-2016-0058)

Pre-amble

Brantford Power proposes to defer disposition of Group 1 accounts in order to use the credit balance of (\$0.003)/kWh to offset bill increases in its 2020 rates application, as discussed previously. As noted in the application, the 2020 rates application will include an application for ICM funding for its facility relocation project outlined in its 2017 COS application. Brantford Power has stated that it understands that it will be eligible for ICM funding in 2020.

Questions

- a. Please provide the quantitative and qualitative information that Brantford Power relied upon to make its assertions and determinations of the bill impacts caused by the ICM rate rider, including all calculations relating to the potential rate rider.
- b. Please provide the expected cost of the proposed facility relocation. Has the amount changed from \$966K indicated in Brantford Power's 2017 COS application?
- c. Please confirm the expected date of completion for the facility relocation project. Please provide details on the relocation project and the status of the project.
- d. Please provide a yearly breakdown of actual spending for the facility relocation, as well as forecast expenditures if the relocation is not yet complete.
- e. Please provide a breakdown of the anticipated 2020 bill impacts based on expected costs of the facility relocation by customer class and the refund of Group 1 DVA balances by customer class.
- f. If the balance in Group 1 DVAs is lower than (\$0.003)/kWh with 2018 year-end balances, please discuss whether Brantford Power will consider additional risk mitigation measures to offset the potential significant bill increases from the ICM rate riders in 2020.

BPI Response:

- a. BPI only provided illustrative, directional bill impacts at the time it submitted the Application in acknowledgement that the costs of the facility relocation project, and the bill impacts associated with them were still to be determined.

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The core assumptions made by BPI in providing this illustrative analysis are that:

- 1) ICM rate riders, if approved, will result in debit charges to customer bills, that is, they will increase the customer bill; and
- 2) The incremental revenue requirement expected to be associated with the ICM-eligible portion of the facility relocation project is roughly similar in (absolute) order of magnitude to the credit balances in the 2017 closing balance of the Group 1 RSVAs.

If the two adjustments are completed simultaneously, these two factors are expected to have counter-acting impacts to the customer's bill. However, if their implementation is sequenced, they will increase bill variability from one year to another.

Several factors affect the level of the ICM rate rider, including the cost of the project as well as the ICM threshold. As described below, BPI has undertaken initiatives aimed at reducing facility cost passed through to customers which involve sharing the facility with a neighbouring LDC and with an affiliate. As a result, estimates of rate impacts to customers are complicated by the need to isolate the costs associated with the building which would be charged to customers from those which will be charged to BPI's tenants.

- b. BPI originally included an amount in its 2017 COS rate application which was later removed from the request for approvals. The quoted figure of \$966k represents the net revenue requirement associated with the building of roughly \$1.5M, less an amount associated with the (then) current facility rental costs of \$585k. The revenue requirement impact includes an allotment for return on capital, amortization, PILS and taxes and OM&A related to the building but does not represent the expected cost of the facility/facility relocation (which would be the capital and OM&A costs for the facility and the one-time relocation). The amounts included in the original 2017 COS application were completed on the basis of a Class D construction estimate from 2015, which is associated with a +/-30% expected level of variance, with expectations that increasingly more reliable Class C and Class B estimates would follow, leading up to an actual project

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cost. Additionally, BPI has since incorporated the initiative to share space with other parties in an effort to reduce fixed costs allocated to customer rates.

BPI has not yet determined the expected cost of the facility. As the planning stages of the project have moved forward, BPI's focus on minimizing cost levels while maintaining the operational objectives of the facility has required it to take time to carefully assess its options and to determine what cost saving measures are available.

- c. The most recently forecasted in-service date for the project is Q1 of 2020, however there is some project uncertainty which could alter this time frame.
- d. The table below outlines the annual breakdown of spending on the facility relocation project, including both capital and operating expenditures. At this time, BPI does not have a reliable forecast of expenditures.

Table Staff-7 d: Facility Project Spending To Date

Year	Spending
2014	14,000
2015	26,500
2016	22,250
2017	1,921,659
2018 YTD	544,815
Total	2,529,224

- e. BPI does not have this analysis prepared at a sufficient level of reliability.
- f. In its planning for its facility relocation, one of the key considerations for BPI has been to manage and minimize the impacts to customers' bills. For this reason, BPI has undertaken several cost-sharing initiatives which will help reduce the impact to BPI's

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customers. This includes the sharing of space with another Local Distribution Company and an affiliate. Through these efforts, BPI is able to reduce fixed costs which would typically be allocated 100% to BPI customers via rate base additions, if approved.

BPI will consider bill impacts at the time that it applies for rate relief related to its facility relocation project, in accordance with the applicable filing requirements at that time. Currently, the filing requirements expect that total bill impacts in any class exceeding 10% be discussed by the Distributor in its Application.

IR: Staff – IR 9

Staff-IR 9

Ref: Tabs 6/6.1a/Tab 6.2a of IRM Rate Generator Model (2016 & 2017 non-RPP class B consumption; 2016 & 2017 total class B consumption); Validation Spreadsheets (attachment)

Questions

- a. Customers that transition between Class A and B during the variance account accumulation period are to pay their share of the Global Adjustment and CBR costs during the time the customer was a Class B customer through a charge/or credit. In order for the IRM Rate Generator Model to make calculations correctly all fields of Tab 6 in the Rate Generator Model must be completed with the data required.
 - i. Please complete all information required in Tab 6 as required, and refile the 2019 Rate Generator Model.
- b. Once Tab 6 has been populated correctly, cell D20 and E20 of Tab 6.1a and Tab 6.2a for 2016 and 2017 must be updated.
 - i. Please confirm the values input into Tabs 6.1a and 6.2a based on the attached validation spreadsheet and update and re-file Rate Generator Model accordingly.

BPI Response:

- a.
 - i. Please refer to Attachment A for the updated Class B consumption.
- b.
 - i. Cell D20 and E20 of Tab 6.1a and Tab 6.2a for both 2016 and 2017 were updated and confirmed. Please see the updated model in Attachment A and the validation form in Attachment C for the corrections.

IR: Staff – IR 10

Staff-IR 10

Ref: LRAMVA workform (tabs 5 and 6)

Brantford Power applied for recovery of a debit balance of \$339,536 in lost revenues associated with new CDM program savings for 2016 and 2017, persisting savings from 2011 to 2015 for 2016, persisting savings from 2016 for 2017, and carrying charges.

2016 actual savings were compared against forecasted savings of 2,288,799 kWh set out in its 2013 COS application (EB-2012-0113). 2017 actual savings were compared against forecasted savings of 23,341,747 kWh set out in its 2017 COS application (EB-2016-0058).

a. Tab 6 of LRAMVA workform (Q4 2018 interest rate)

Please update the Q4 2018 interest rate in Table 6 (Tab 6) to reflect the OEB's most recently approved prescribed interest rate for deferral and variance accounts.

b. Updates to LRAMVA workform

- i. Please file the 2017 Final Results Report as provided by IESO. Attachment H3 appears to be an extract of the IESO final results report.
- ii. Please confirm any changes to the LRAMVA workform in "Table A-2. Updates to LRAMVA Disposition (Tab 2)".
- iii. If Brantford Power made any changes to the LRAMVA work form as a result of its responses to interrogatories, please file an updated LRAMVA work form.

BPI Response:

a. BPI has updated the Q4 2018 interest rate to reflect the OEB's most recently approved prescribed interest rate of 2.17%. Please refer to the updated LRAMVA model included as Attachment D. For consistency, BPI has updated the projected interest amounts for 2018 in tab 3. Continuity Schedule included in Attachment D for the LRAMVA and all DVA accounts.

b. i. BPI apologizes for attaching an incorrect file. The 2017 Final Results report as provided by the IESO is included as Attachment E to these responses.

ii. BPI has updated Table A-2 in the model filed as Attachment D for the change in interest rate as per part a) of this interrogatory.

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iii. BPI has provided an updated LRAMVA workform reflecting the updated Q4 2018 prescribed interest rate as per part a) above.

IR: SEC-1
 SEC-1

[p.10] BPI says that the total changes to the 2015 year end principle balances totaled \$-925,092 (Account 1588) and \$645,208 (Account 1589).

- a. Please confirm the \$645,208 (Account 1589) is shown in table 1.5.6-G, ‘Adjustments TO 2015’.
- b. Please provide the location in the evidence showing the \$-925,092 amount.

BPI Response:

a. The calculation of the \$645,208 from table 1.5.6-G is set out below, however as a result of the required correction identified in the response to IR-Staff-2, the total principal adjustments to account 1589 have changed to \$(645,208). BPI notes it is withdrawing its request to make the adjustments to the 2015 balance and has updated the DVA schedule included as Attachment A accordingly.

Table SEC-1 a: Adjustments to 2015-Detail (Original Application)

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Global Adjustment	\$ (151,560.78)	\$ (16,487.97)	\$ (29,707.96)	\$ (202,761.37)	\$ (32,190.18)	\$ (154,475.72)	A
1589 GA Variance - Principal							
	\$ 151,560.78	\$ 16,487.97	\$ 29,707.96	\$ 202,761.37	\$ 32,190.18	\$ 154,475.72	-A
Cumulative	\$ 151,560.78	\$ 168,048.75	\$ 197,756.71	\$ 400,518.08	\$ 432,708.26	\$ 587,183.98	

	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
Global Adjustment	\$ 310,459.00	\$ (148,967.08)	\$ (56,545.57)	\$ (72,750.72)	\$ (11,939.13)	\$ (78,280.72)	A
1589 GA Variance - Principal							
	\$ (310,459.00)	\$ 148,967.08	\$ 56,545.57	\$ 72,750.72	\$ 11,939.13	\$ 78,280.72	-A
Cumulative	\$ 276,724.98	\$ 425,692.06	\$ 482,237.63	\$ 554,988.35	\$ 566,927.48	\$ 645,208.20	

b. The total principal amount of \$(925,092) is comprised of two amounts which are shown in the chart below along with the location of both the amounts:

IR: SEC-1

Table SEC-1 b:Detail of 1588 Adjustment-Original Application.

1588 Cost of Power Variance

Table 1.5.6-F	Page 18	(279,884)	ODS Data Correction – IESO Settlement
Table 1.5.6-G	Page 19	(645,208)	ODS Data Correction - Remapping of Power Purchases
		(925,092)	

Please note, as a result of the required correction identified in the response to IR-Staff-2, the total principal adjustments to account 1588 have changed to \$365,324.

IR: SEC- 2
SEC-2

[p.10] With respect to the error(s):

- a. Please explain in significant more detail the cause of the error(s).
- b. Please provide an explanation of the internal processes and oversight used for ensuring the accuracy of DVA balances at the time the error occurred. Please explain if they have subsequently changed.
- c. Please also explain how BPI will ensure a similar error does not occur again in the future.

BPI Response:

- a. The erroneous data in the ODS was identified in 2017 when BPI was completing its 2018 IRM application, specifically the associated Global Adjustment Variance Analysis. The ODS data was previously relied upon for the monthly smart metered customer consumption, and includes individual entries for each active smart meter in a given month with that month's consumption for the meter (approximately 40,000 lines of data per month). During the review of the 2017 GA Variance, BPI staff identified that some months contained a limited number of entries in this source data had abnormally and unexpectedly large consumption values for individual meters- values which would not be possible for customers eligible to be smart metered.

BPI has suspected but not fully confirmed that the erroneous entries happened to meters which were switched in a certain month.

Until this time, BPI's processes for settling with the IESO had relied on the notion that the ODS represented smart metered consumption data completely accurately, and therefore did not true up this component of its settlements.

- b.

The monthly IESO settlement processes in place are as described on pages 22-23 of the Application. On a monthly basis, the Finance department prepares initial filings, based on data estimates to be submitted to the IESO within 4 days of the month's end. The

IR: SEC- 2

estimates are calculated in an excel model which includes checks and balances to prevent errors. True up adjustments are calculated once actual data is available [and is approved].

The processes have changed since the ODS data inconsistencies were discovered. Upon discovering the unusual entries, BPI changed its level of reliance on this data source. The ODS data is still used, however the entries are first sorted to identify any unreasonably high data points and these points are investigated and/or normalized from the data set and associated totals. Additionally, BPI has implemented new steps in its true-up calculation processes to true up the smart meter data to actuals. Further, BPI engaged KPMG to conduct a review of its 1598 Process and identify any opportunities for process improvements. Some of the key recommendations focused on:

- adding further checks and balances to the excel model (e.g. automating data integrity checks, locking cells, standardized coloured cells for inputs etc.)
- formal documentation of processes
- performing true-ups on a more regular basis (i.e. monthly)
- secondary review of the excel model on a regular basis

BPI has begun implementing KPMG's recommendations and plans to adopt all, with a goal of completing them by the end of 2018.

BPI reconciles RSVA accounts monthly to ensure pass through income statement accounts (Accounting Procedures Handbook accounts 4006 to 4075 and 4705 to 4750) are netted against RSVA accounts 1580 to 1589. The reconciliation is reviewed monthly by management. Further review and verification is done during the preparation of monthly financial reports that feature test totals to prove the income statement accounts including the adjustment to RSVA accounts net to zero.

BPI uses an Excel model to assist in the reconciliation of the RSVA accounts in addition to automation of the account reconciliation process within the financial system. The model includes checks and balances to ensure accounts agree to the financial system.

IR: SEC- 2

The automation process of account reconciliation mitigates data entry risk as well as the risk of omitted accounts. The automation of the process was implemented in 2017 as part of the Financial Information System implementation.

Balances in RSVA accounts are reported to the OEB quarterly. The finance department prepares the data for reporting. This data is reviewed by regulatory staff prior to filing for reasonableness and accuracy to the financial records. During the rate application process, regulatory staff complete the continuity schedule provided by the OEB. The continuity schedule is balanced to the annual RRR filing which is balanced to the financial records during the RRR filing process.

- c. As discussed, BPI immediately implemented process changes directly associated with its reliance on the ODS data, followed by the process review by a qualified third party, and implementation of many of the suggested process improvements.

IR: SEC- 3
 SEC-3

[p.10] Please provide a table showing the impact to each customer class, separate by RPP and Non-RPP customers, of the proposed adjustment to the 2015 balances.

BPI Response:

The chart below shows the impact of excluding the adjustments related to 2015 by rate class. **RPP customers will only be affected by the changes in account 1588** as shown in the “Table 5” section of the chart while non-RPP customers will be affected by the changes in both 1588 and 1589 as indicated in the last column.

As set out in the response to Staff-1 c, the results in Table SEC 3-2 have caused BPI to withdraw its request to make the adjustments to the 2015 balance. As shown below, the impact of the originally proposed 2015 adjustment on the corrected DVA balances now results in a debit balance allocated to RPP customers, who make up the majority of BPI’s customer base. Since the proposed adjustment no longer has the impact of lowering the bill for the majority of customers, BPI has withdrawn this request.

Table SEC-3.1: Impact of 2015 Adjustments by Rate Class- Original Application

Rate Class	Table 5 - Allocating Def-Var Balances			Table 6.1 and 6.1a - GA			Total Impact to RPP Customers	Total impact to non_RPP customers
	Account 1588			Account 1589				
	Including Adj't	Excluding Adj't	Variance	Including Adj't	Excluding Adj't	Variance		
RESIDENTIAL SERVICE CLASSIFICA	(113,055)	195,163	(308,218)	(40,142)	(62,388)	22,246	(308,218)	(285,972)
GENERAL SERVICE LESS THAN 50 K	(39,895)	68,870	(108,765)	(42,835)	(66,573)	23,738	(108,765)	(85,027)
GENERAL SERVICE 50 to 4,999 kW	(212,211)	366,334	(578,545)	(887,321)	(1,379,074)	491,753	(578,545)	(86,792)
EMBEDDED DISTRIBUTOR SERVICE	-	-	-	-	-	-	-	-
SENTINEL LIGHTING SERVICE CLAS	(77)	133	(210)	(23)	(36)	13	(210)	(197)
STREET LIGHTING SERVICE CLASSI	(3,028)	5,228	(8,256)	(23,463)	(36,466)	13,003	(8,256)	4,747
UNMETERED SCATTERED LOAD SE	(630)	1,088	(1,718)	-	-	-	(1,718)	(1,718)
STANDBY POWER SERVICE CLASSI	-	-	-	-	-	-	-	-
Class A - for GA allocations only				(293,227)	(455,733)	162,506	-	162,506
Totals	(368,896)	636,816	(1,005,712)	(1,287,011)	(2,000,270)	713,259	(1,005,712)	(292,453)

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Table SEC-3.2 : Impact of 2015 adjustments by Rate Class- Adjusted for IR Staff-2bi

Rate Class	Table 5 - Allocating Def-Var Balances			Table 6.1 and 6.1a - GA			Total impact to RPP customers	Total impact to non_RPP customers
	Account 1588			Account 1589				
	Including Adj't	Excluding Adj't	Variance	Including Adj't	Excluding Adj't	Variance		
RESIDENTIAL SERVICE CLASSIFICATION	78,657	(50,386)	129,043	(59,735)	(37,457)	(22,278)	129,043	106,765
GENERAL SERVICE LESS THAN 50 kW	27,757	(17,780)	45,537	(63,743)	(39,970)	(23,773)	45,537	21,764
GENERAL SERVICE 50 to 4,999 kW	147,643	(94,578)	242,221	(1,320,437)	(827,980)	(492,457)	242,221	(250,236)
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	-	-	-	-	-	-	-	-
SENTINEL LIGHTING SERVICE CLASSIFICATION	54	(34)	88	(34)	(21)	(13)	88	75
STREET LIGHTING SERVICE CLASSIFICATION	2,107	(1,350)	3,457	(34,915)	(21,894)	(13,021)	3,457	(9,564)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	438	(281)	719	-	-	-	719	719
STANDBY POWER SERVICE CLASSIFICATION	-	-	-	-	-	-	-	-
Class A - for GA allocations only				(434,831)	(272,661)	(162,170)	-	(162,170)
Totals	256,656	(164,409)	421,065	(1,913,695)	(1,199,983)	(713,712)	421,065	(292,647)

IR: SEC- 4
 SEC-4

[p.10] Please provide a similar table as requested in SEC-3, but showing the bill impacts.

BPI Response:

Please see the chart below which shows the bill impacts by customer class of excluding the 2015 adjustments.

Table SEC-4.1: Bill Impacts of 2015 Adjustment per Class (Original Application)

Rate Class	Bill Impacts - RPP Customers			Bill Impacts - Non-RPP Customers		
	Including Adj't	Excluding Adj't	Variance	Including Adj't	Excluding Adj't	Variance
RESIDENTIAL SERVICE CLASSIFICATION	(\$1.36)	(\$0.49)	(\$0.87)	(\$3.88)	(\$4.43)	\$0.55
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	(\$2.65)	(\$0.34)	(\$2.31)	(\$9.37)	(\$10.84)	\$1.47
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	(\$213.84)	(\$97.11)	(\$116.73)	(\$575.44)	(\$662.11)	\$86.67
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$4,051.30	\$4,051.30	\$0.00	\$4,051.30	\$4,051.30	\$0.00
SENTINEL LIGHTING SERVICE CLASSIFICATION	(\$0.51)	(\$0.10)	(\$0.41)	(\$0.71)	(\$0.41)	(\$0.30)
STREET LIGHTING SERVICE CLASSIFICATION	(\$1,277.28)	(\$483.75)	(\$793.53)	(\$3,526.44)	(\$3,998.05)	\$471.61
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	(\$0.50)	(\$0.15)	(\$0.35)	(\$0.50)	(\$0.15)	(\$0.35)
STANDBY POWER SERVICE CLASSIFICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RESIDENTIAL SERVICE CLASSIFICATION - RPP 10th pecentile	\$1.46	\$1.77	(\$0.31)	\$0.59	\$0.40	\$0.19

Table SEC-4.2: Bill Impacts of 2015 Adjustment per Class (Adjustment per Staff+2bi)

Rate Class	Bill Impacts - RPP Customers			Bill Impacts - non - RPP Customers		
	Including Adj't	Excluding Adj't	Variance	Including Adj't	Excluding Adj't	Variance
RESIDENTIAL SERVICE CLASSIFICATION	(\$0.81)	(\$1.20)	\$0.39	(\$4.59)	(\$3.56)	(\$1.03)
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	(\$1.18)	(\$2.23)	\$1.05	(\$11.26)	(\$8.53)	(\$2.73)
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	(\$141.27)	(\$190.14)	\$48.87	(\$683.67)	(\$529.14)	(\$154.53)
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$4,051.30	\$4,054.01	(\$2.71)	\$4,051.30	\$4,054.01	(\$2.71)
SENTINEL LIGHTING SERVICE CLASSIFICATION	(\$0.25)	(\$0.43)	\$0.18	(\$0.55)	(\$0.61)	\$0.06
STREET LIGHTING SERVICE CLASSIFICATION	(\$784.55)	(\$1,116.69)	\$332.14	(\$4,158.28)	(\$3,225.27)	(\$933.01)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	(\$0.27)	(\$0.43)	\$0.16	(\$0.27)	(\$0.43)	\$0.16
STANDBY POWER SERVICE CLASSIFICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RESIDENTIAL SERVICE CLASSIFICATION - RPP 10th pecentile	\$1.66	\$1.52	\$0.14	\$0.34	\$0.70	(\$0.36)

IR: VECC-1
VECC #1

Ref: Manager's Summary P13

Preamble: Brantford indicates that in its letter of July 20, 2018, the OEB established that effective immediately, it would no longer approve Group 1 rate riders on a final basis, pending the development of further guidance on the settlement and accounting for accounts 1588 – RSVA Power and 1589 – Global Adjustment.

Please provide a copy of the July 20, 2018 letter.

BPI Response:

BPI has included the letter as Attachment F.

IR: VECC-2
VECC #2

Ref: Manager's Summary P14

Preamble: Branford indicates it has calculated the bill impacts including Group 1 disposition.

Please provide the bill reduction and impacts if Group 1 disposition is not included.

BPI Response:

Please refer to the response provided to Staff-IR 7 e. for the bill impacts with and without the Group 1 disposition.

IR: VECC-3
VECC #3

Ref: Manager's Summary P14

Preamble: Brantford believes that its processes for the settlement of RSVA accounts are robust and that adequate controls are in place within these processes.

Please describe these processes as it relates to the preparation, review, verification and oversight of the account balances to be disposed.

BPI Response:

BPI reconciles RSVA accounts monthly to ensure pass through income statement accounts (Accounting Procedures Handbook accounts 4006 to 4075 and 4705 to 4750) are netted against RSVA accounts 1580 to 1589. The reconciliation is reviewed monthly by management. Further review and verification is done during the preparation of monthly financial reports that feature test totals to prove the income statement accounts including the adjustment to RSVA accounts net to zero.

BPI uses an Excel model to assist in the reconciliation of the RSVA accounts in addition to automation of the account reconciliation process within the financial system. The model includes checks and balances to ensure accounts agree to the financial system. The automation process of account reconciliation mitigates data entry risk as well as the risk of omitted accounts.

Balances in RSVA accounts are reported to the OEB quarterly. The finance department prepares the data for reporting. This data is reviewed by regulatory staff prior to filing for reasonableness and accuracy to the financial records. During the rate application process, regulatory staff complete the continuity schedule provided by the OEB. The continuity schedule is balanced to the annual RRR filing which is balanced to the financial records during the RRR filing process.

IR: VECC-4
VECC #4

Ref: Manager's Summary P16 Account 1580-RSVA Wholesale Market Service Charge Variance

Please explain further how the double counting occurred and whether or not this is an isolated incident.

BPI Response:

As discussed in the Application, this is double counting is a result of the automatic mapping from the RRR year-end DVA filings to the DVA continuity schedule. In its RRR filing, BPI reports the full balance in 1580-RSVA Wholesale Market Service Charge Variance, as well as the balance in the CBR sub-account for 1580. The CBR sub account is a part of the total account balance, and to add both totals in the DVA disposition results in double-counting of the CBR component, therefore BPI has made an adjustment to eliminate this effect. BPI included a similar adjustment in previous IRM filings.

IR: VECC-5
VECC #5

Ref: Manager's Summary P17 ODS Data Collection – Settlement with IESO during 2017

Please explain further when and how the data error was discovered and whether or not it was within Brantford's control.

BPI Response:

Please refer to the response to SEC-2 for a description of how the error was discovered. BPI believes the use of the ODS data in its settlement processes was a reasonable approach. The erroneous data was outside of BPI's control.

IR: VECC-6
VECC #6

Ref: Manager's Summary P18 ODS Data Collection – Remapping of Power Purchases during 2018

- a) Please explain further the processes followed and how Brantford determined that additional secondary impact adjustments were necessary and why they were not undertaken as part of the 2017 RRR.
- b) Please provide the customer impacts of misallocating Power Purchases between Global Adjustment and Cost of Power.

BPI Response:

- a. During the 2017 IRM process BPI identified there were ODS data collection errors in the 2016 data. Upon discovery of the errors BPI recalculated the amount to be settled with the IESO as well as the secondary impact related to 2016. As part of the review BPI looked at the 2015 data to assess whether the same issue existed. It was determined that in fact there were data errors for 2015 as well and BPI recalculated the IESO settlement amount for that year as well. BPI corresponded with the IESO to obtain approval to re-submit the IESO claims. BPI delayed booking any entries until confirmation from the IESO was received. Once confirmation from the IESO was received in March 2018, BPI booked the entries related to the IESO settlement but inadvertently missed booking the secondary impact entries during the 2017 year end process.
- b. The following tables outline the customer impact of the misallocation. Table VECC-6b-1 shows the impact in the original Application, Table VECC-6b-2 shows the impact considering the correction identified in the response to Staff-2bi.

IR: VECC-6

Table VECC-6 b.1: Impact of RPP non-RPP Re-mapping(Original Application)

Rate Class	Table 5 - Allocating Def-Var Balances			Table 6.1 and 6.1a - GA			Total impact to RPP customers	Total impact to non_RPP customers
	Account 1588			Account 1589				
	Including Adj't	Excluding Adj't	Variance	Including Adj't	Excluding Adj't	Variance		
RESIDENTIAL SERVICE CLASSIFICA	(113,055)	(17,221)	(95,834)	(40,142)	(49,895)	9,753	(95,834)	(86,081)
GENERAL SERVICE LESS THAN 50 K	(39,895)	(6,077)	(33,818)	(42,835)	(53,242)	10,407	(33,818)	(23,411)
GENERAL SERVICE 50 to 4,999 kW	(212,211)	(32,325)	(179,886)	(887,321)	(1,102,914)	215,593	(179,886)	35,707
EMBEDDED DISTRIBUTOR SERVICE	-	-	-	-	-	-	-	-
SENTINEL LIGHTING SERVICE CLAS	(77)	(12)	(65)	(23)	(28)	5	(65)	(60)
STREET LIGHTING SERVICE CLASSI	(3,028)	(461)	(2,567)	(23,463)	(29,164)	5,701	(2,567)	3,134
UNMETERED SCATTERED LOAD SE	(630)	(96)	(534)	-	-	-	(534)	(534)
STANDBY POWER SERVICE CLASSI	-	-	-	-	-	-	-	-
Class A - for GA allocations only				(293,227)	(364,472)	71,245	-	71,245
Totals	(368,896)	(56,192)	(312,704)	(1,287,011)	(1,599,715)	312,704	(312,704)	-

Table VECC-6 b.1: Impact of RPP to non-RPP Re-mapping(Updated per Staff-2bi)

Rate Class	Table 5 - Allocating Def-Var Balances			Table 6.1 and 6.1a - GA			Total impact to RPP customers	Total impact to non_RPP customers
	Account 1588			Account 1589				
	Including Adj't	Excluding Adj't	Variance	Including Adj't	Excluding Adj't	Variance		
RESIDENTIAL SERVICE CLASSIFICAT	78,657	(17,236)	95,893	(59,735)	(49,968)	(9,767)	95,893	86,126
GENERAL SERVICE LESS THAN 50 KV	27,757	(6,082)	33,839	(63,743)	(53,321)	(10,422)	33,839	23,417
GENERAL SERVICE 50 to 4,999 kW S	147,643	(32,353)	179,996	(1,320,437)	(1,104,540)	(215,897)	179,996	(35,901)
EMBEDDED DISTRIBUTOR SERVICE	-	0	(0)	-	-	-	(0)	(0)
SENTINEL LIGHTING SERVICE CLASS	54	(12)	66	(34)	(28)	(6)	66	60
STREET LIGHTING SERVICE CLASSIF	2,107	(462)	2,569	(34,915)	(29,207)	(5,708)	2,569	(3,139)
UNMETERED SCATTERED LOAD SER	438	(96)	534	-	-	-	534	534
STANDBY POWER SERVICE CLASSIF	-	-	-	-	-	-	-	-
Class A - for GA allocations only				(434,831)	(363,734)	(71,097)	-	(71,097)
Totals	256,656	(56,241)	312,897	(1,913,695)	(1,600,798)	(312,897)	312,897	0

Interrogatory Attachment A

Updated 2019IRM Rate Generator Model (excel)

Incentive Regulation Model for 2019 Filers

Quick Link

Ontario Energy Board's 2019 Electricity
Distribution Rates Webpage

Version 2.0

Utility Name	Brantford Power Inc.
Assigned EB Number	EB-2018-0020
Name of Contact and Title	Oana Stefan, Interim Manager of Regulatory Affairs
Phone Number	519-751-3522 x 5477
Email Address	ostefan@brantford.ca
We are applying for rates effective	Tuesday, January 01, 2019
Rate-Setting Method	Price Cap IR
Please indicate in which Rate Year the Group 1 accounts were last cleared ¹	2017
Please indicate the last Cost of Service Re-Basing Year	2017

Legend

- Pale green cells represent input cells.
- Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- Pale grey cell represent auto-populated RRR data
- White cells contain fixed values, automatically generated values or formulae.

Note:
1. Rate year of application

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

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



Incentive Regulation Model for 2019 File

Brantford Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0028

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.60
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0038
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Regulation Model for 2019 File

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.41
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0080
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Regulation Model for 2019 File

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	234.12
Distribution Volumetric Rate	\$/kW	2.8303
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2018	\$/kW	0.1068
Retail Transmission Rate - Network Service Rate	\$/kW	2.4295
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7948

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Regulation Model for 2019 File

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Approved on an Interim Basis

Service Charge	\$	358.26
Distribution Volumetric Rate	\$/kW	1.9882
Retail Transmission Rate - Network Service Rate	\$/kW	2.4295
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7948



Incentive Regulation Model for 2019 File

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Incentive Regulation Model for 2019 File

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.19
Distribution Volumetric Rate	\$/kW	20.0593
Retail Transmission Rate - Network Service Rate	\$/kW	2.2687
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6763

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Regulation Model for 2019 File

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photocells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.43
Distribution Volumetric Rate	\$/kW	6.0068
Retail Transmission Rate - Network Service Rate	\$/kW	2.3375
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6570

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Regulation Model for 2019 File

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.96
Distribution Volumetric Rate	\$/kWh	0.0090
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Regulation Model for 2019 File

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of the generation facility).	\$/kW	1.7183
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ALLOWANCES

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



Incentive Regulation Model for 2019 File

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

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

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	22.35
Meter removal without authorization	\$	60.00



Incentive Regulation Model for 2019 File

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0320
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0218

		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 ⁵	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

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 ⁵	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

2014

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2014	Transactions Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments ¹ 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 Adjustments ¹ during 2014	Closing Interest Amounts as of Dec 31, 2014
Group 1 Accounts											
LV Variance Account	1550	0			0	0	0			0	0
Smart Metering Entity Charge Variance Account	1551	0			23,662	23,662	0			664	664
RSVA - Wholesale Market Service Charge ⁵	1580	0			(946,751)	(946,751)	0			(42,118)	(42,118)
Variance WMS – Sub-account CBR Class A ⁵	1580	0			0	0	0			0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0			0	0	0			0	0
RSVA - Retail Transmission Network Charge	1584	0			863,571	863,571	0			10,622	10,622
RSVA - Retail Transmission Connection Charge	1586	0			74,513	74,513	0			(1,068)	(1,068)
RSVA - Power ⁴	1588	0			(2,760,608)	(2,760,608)	0			(60,849)	(60,849)
RSVA - Global Adjustment ⁴	1589	0			2,988,077	2,988,077	0			46,345	46,345
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0			0	0	0			128,472	128,472
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0			0	0	0			(219,336)	(219,336)
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0			0	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			0	0
RSVA - Global Adjustment	1589	0	0	0	2,988,077	2,988,077	0	0	0	46,345	46,345
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	(2,745,613)	(2,745,613)	0	0	0	(183,613)	(183,613)
Total Group 1 Balance		0	0	0	242,464	242,464	0	0	0	(137,268)	(137,268)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0			92,331	92,331	0			3,606	3,606
Total including Account 1568		0	0	0	334,795	334,795	0	0	0	(133,662)	(133,662)

2015

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2015	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments ¹ during 2015	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	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	0	0		0	0	0	0		0
Smart Metering Entity Charge Variance Account	1551	23,662	(4,783)	27,893		(9,014)	664	(10)	693		(39)
RSVA - Wholesale Market Service Charge ⁵	1580	(946,751)	(2,021,784)	(714,713)		(2,253,822)	(42,118)	(9,938)	(40,896)		(11,160)
Variance WMS – Sub-account CBR Class A ⁶	1580	0	17,193	0		17,193	0	49	0		49
Variance WMS – Sub-account CBR Class B ⁵	1580	0	226,094	0		226,094	0	754	0		754
RSVA - Retail Transmission Network Charge	1584	863,571	(249,135)	239,346		375,090	10,622	6,653	6,808		10,467
RSVA - Retail Transmission Connection Charge	1586	74,513	30,327	(52,045)		156,885	(1,068)	2,068	(1,384)		2,384
RSVA - Power ⁴	1588	(2,760,608)	(1,546,522)	(1,484,561)		(2,822,569)	(60,849)	(15,918)	(53,310)		(23,457)
RSVA - Global Adjustment ⁴	1589	2,988,077	1,613,940	1,426,993		3,175,024	46,345	25,203	45,929		25,619
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0		0		0	128,472	0	128,537		(65)
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0		0		0	(219,336)	21,326			(198,010)
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0		0		0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	1,915,934	1,984,080		(68,146)	0	(69,906)	(82,410)		12,504
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	2,988,077	1,613,940	1,426,993	0	3,175,024	46,345	25,203	45,929	0	25,619
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(2,745,613)	(1,632,676)	0	0	(4,378,289)	(183,613)	(64,922)	(41,962)	0	(206,573)
Total Group 1 Balance		242,464	(18,736)	1,426,993	0	(1,203,265)	(137,268)	(39,719)	3,967	0	(180,954)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	92,331	172,763	103,767	(1,606)	159,721	3,606	658	3,967		297
Total including Account 1568		334,795	154,027	1,530,760	(1,606)	(1,043,544)	(133,662)	(39,061)	7,934	0	(180,657)

2016

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
Group 1 Accounts											
LV Variance Account	1550	0	0			0	0				0
Smart Metering Entity Charge Variance Account	1551	(9,014)	(5,523)	(4,231)		(10,306)	(39)	(57)	(79)		(17)
RSVA - Wholesale Market Service Charge ⁵	1580	(2,253,822)	(843,174)	(232,038)		(2,864,958)	(11,160)	(27,201)	(3,989)		(34,372)
Variance WMS – Sub-account CBR Class A ⁵	1580	17,193	(4,280)		(12,913)	0	49	107		(157)	(0)
Variance WMS – Sub-account CBR Class B ⁵	1580	226,094	(41,195)	0		184,899	754	2,143			2,897
RSVA - Retail Transmission Network Charge	1584	375,090	659,576	624,225		410,441	10,467	223	11,257		(567)
RSVA - Retail Transmission Connection Charge	1586	156,885	259,562	126,558		289,889	2,384	1,754	1,826		2,312
RSVA - Power ⁴	1588	(2,822,569)	632,566	(1,276,047)	3,975	(909,981)	(23,457)	(9,875)	(22,756)	(2,703)	(13,279)
RSVA - Global Adjustment ⁴	1589	3,175,024	(1,831,214)	1,561,083	371,340	154,067	25,619	10,196	19,032	9,191	25,974
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0				0	(65)		(64)		(1)
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0	0			0	(198,010)		(219,336)		21,326
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	(68,146)	(86)			(68,232)	12,504	(713)			11,791
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	(606,190)	(799,550)		193,360	0	5,124	214,109		(208,985)
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	3,175,024	(1,831,214)	1,561,083	371,340	154,067	25,619	10,196	19,032	9,191	25,974
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(4,378,289)	51,257	(1,561,083)	(8,938)	(2,774,887)	(206,573)	(28,495)	(19,032)	(2,860)	(218,896)
Total Group 1 Balance		(1,203,265)	(1,779,958)	0	362,402	(2,620,820)	(180,954)	(18,299)	0	6,331	(192,922)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	159,721				159,721	297	1,754			2,051
Total including Account 1568		(1,043,544)	(1,779,958)	0	362,402	(2,461,099)	(180,657)	(16,545)	0	6,331	(190,871)

2017

Account Descriptions	Account Number	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	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
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	(10,306)	(3,816)	(4,783)		(9,339)	(17)	(60)	(12)		(65)
RSVA - Wholesale Market Service Charge ⁵	1580	(2,864,958)	(1,043,914)	(2,021,784)	5	(1,887,082)	(34,372)	(15,385)	(26,735)		(23,022)
Variance WMS – Sub-account CBR Class A ⁶	1580	0				0	(0)				(0)
Variance WMS – Sub-account CBR Class B ⁶	1580	184,899	(89,741)	226,094		(130,936)	2,897	(534)	754		1,609
RSVA - Retail Transmission Network Charge	1584	410,441	(165,773)	(249,136)		493,804	(567)	7,070	(3,531)		10,034
RSVA - Retail Transmission Connection Charge	1586	289,889	(137,036)	30,328		122,526	2,312	2,982	892		4,402
RSVA - Power ⁴	1588	(909,981)	(798,434)	(1,546,522)	(127)	(162,020)	(13,279)	9,563	(17,713)	(13,368)	628
RSVA - Global Adjustment ⁴	1589	154,067	283,552	1,613,940	(537)	(1,176,858)	25,974	(16,207)	24,341	13,368	(1,206)
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0				0	(1)				(1)
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0				0	21,326		21,326		(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	(68,232)		(68,146)		(86)	11,791		11,754		37
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	193,360	(188)			193,173	(208,985)	2,187			(206,798)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	74,627			74,627	0	41,152			41,152
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	154,067	283,552	1,613,940	(537)	(1,176,858)	25,974	(16,207)	24,341	13,368	(1,206)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(2,774,887)	(2,164,275)	(3,633,949)	(122)	(1,305,335)	(218,896)	46,975	(13,265)	(13,368)	(172,024)
Total Group 1 Balance		(2,620,820)	(1,880,724)	(2,020,009)	(659)	(2,482,194)	(192,922)	30,768	11,076	(0)	(173,230)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	159,721	735,126	159,721	(191,769)	543,357	2,051	12,240	2,052	(1,072)	11,167
Total including Account 1568		(2,461,099)	(1,145,598)	(1,860,288)	(192,427)	(1,938,836)	(190,871)	43,008	13,128	(1,073)	(162,063)

Account Descriptions	Account Number	2018				Projected Interest on Dec-31-17 Balances			
		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 ¹	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
Group 1 Accounts									
LV Variance Account	1550			0	0	0		0	0
Smart Metering Entity Charge Variance Account	1551			(9,339)	(65)	(174)		(239)	(9,578)
RSVA - Wholesale Market Service Charge ⁵	1580			(1,887,082)	(23,022)	(35,147)		(58,169)	(1,945,252)
Variance WMS – Sub-account CBR Class A ⁶	1580			0	(0)	0		(0)	0
Variance WMS – Sub-account CBR Class B ⁵	1580			(130,936)	1,609	(2,439)		(830)	(131,766)
RSVA - Retail Transmission Network Charge	1584			493,804	10,034	9,197		19,231	513,035
RSVA - Retail Transmission Connection Charge	1586			122,526	4,402	2,282		6,684	129,210
RSVA - Power ⁴	1588			(162,020)	628	(3,018)		(2,389)	(164,410)
RSVA - Global Adjustment ⁴	1589			(1,176,858)	(1,206)	(21,919)		(23,125)	(1,199,983)
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595			0	(1)	0		(1) <input type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595			0	(0)	0		(0) <input type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595			0	0	0		0 <input type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595			(86)	37	(2)		36 <input type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			193,173	(206,798)	3,598		(203,200) <input checked="" type="checkbox"/> Check to Dispose of Account	(10,027)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			74,627	41,152	1,390		42,542 <input type="checkbox"/> Check to Dispose of Account	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 <input type="checkbox"/> Check to Dispose of Account	0
RSVA - Global Adjustment	1589	0	0	(1,176,858)	(1,206)	(21,919)	0	(23,125)	(1,199,983)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	(1,305,335)	(172,024)	(24,312)	0	(196,336)	(1,618,788)
Total Group 1 Balance		0	0	(2,482,194)	(173,230)	(46,231)	0	(219,461)	(2,818,771)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	215,042	5,832	328,315	5,335	6,115		11,450	339,765
Total including Account 1568		215,042	5,832	(2,153,878)	(167,895)	(40,116)	0	(208,011)	(2,479,006)

2.1.7 RRR

Account Descriptions	Account Number	2.1.7 RRR	
		As of Dec 31, 2017	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 1 Accounts			
LV Variance Account	1550	0	0
Smart Metering Entity Charge Variance Account	1551	(9,403)	1
RSVA - Wholesale Market Service Charge ⁵	1580	(2,039,433)	(129,329)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(129,328)	(0)
RSVA - Retail Transmission Network Charge	1584	503,836	(1)
RSVA - Retail Transmission Connection Charge	1586	126,930	3
RSVA - Power ⁴	1588	(54,800)	106,592
RSVA - Global Adjustment ⁴	1589	(1,571,427)	(393,363)
Disposition and Recovery/Refund of Regulatory Balances (2012) ³	1595	0	1
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	(50)	(1)
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	(13,625)	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	115,778	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	(1,571,427)	(393,363)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,370,766)	106,593
Total Group 1 Balance		(2,942,193)	(286,769)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	747,366	192,842
Total including Account 1568		(2,194,827)	(93,928)

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 (2016) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,448,641	0	12,531,416	0	0	0	273,448,641	0	-47%	144,484	36,349
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	96,495,542	0	13,372,120	0	0	0	96,495,542	0	-14%	87,047	2,815
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	519,770,271	1,412,722	475,257,077	1,288,154	6,489,035	12330	513,281,236	1,400,392	150%	108,234	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	43,309,246	107,291	0	0	43,309,248	107291	(2)	0	0%		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	186,503	570	7,131	21	0	0	186,503	570	0%		
STREET LIGHTING SERVICE CLASSIFICATION	kW	7,324,649	22,338	7,324,649	22,338	0	0	7,324,649	22,338	0%		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,524,181	0	0	0	0	0	1,524,181	0	3%		
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	0	0	0	0	8%		
Total		942,059,033	1,542,921	508,492,393	1,310,513	49,798,283	119,621	892,260,750	1,423,300	100%	339,765	39,164

Threshold Test

Total Claim (including Account 1568)	(\$2,479,006)
Total Claim for Threshold Test (All Group 1 Accounts)	(\$2,818,771)
Threshold Test (Total claim per kWh) ²	(\$0.0030)

1568 Account Balance from Continuity Schedule	339,765
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	1595_(2016)	1568
RESIDENTIAL SERVICE CLASSIFICATION	29.0%	92.8%	30.6%	0	(8,889)	(596,156)	148,917	37,505	(50,386)	4,728	144,484
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	10.2%	7.2%	10.8%	0	(688)	(210,374)	52,550	13,235	(17,780)	1,378	87,047
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	55.2%	0.0%	57.5%	0	0	(1,119,024)	283,061	71,290	(94,578)	(15,085)	108,234
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	4.6%	0.0%	0.0%	0	0	0	23,586	5,940	0	29	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	(407)	102	26	(34)	(0)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.8%	0.0%	0.8%	0	0	(15,969)	3,989	1,005	(1,350)	4	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%	0	0	(3,323)	830	209	(281)	(315)	0
STANDBY POWER SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	0	0	0	0	(765)	0
Total	100.0%	100.0%	100.0%	0	(9,578)	(1,945,252)	513,035	129,210	(164,410)	(10,027)	339,765

** Used to allocate Account 1551 as this account records the variances arising from the Smart Metering Entity Charges to Residential and GS<50 customers.

Incentive Regulation Model for 2019 Filers

1 Please select the Year the Account 1580 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 1580, 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

Customer	Rate Class		2017		2016	
			January to June	July to December	January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	10,403,370	10,499,564	10,610,480	10,226,949
		kW	17,826	17,649	16,341	16,135
	Class A/B		A	A	B	A
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	4,384,872	4,346,031	4,159,490	3,375,352
		kW	7,221	6,770	6,837	5,850
	Class A/B		B	A	B	B
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	10,614,863	6,943,241	-	-
		kW	23,351	16,202	-	-
	Class A/B		B	A	B	B
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	4,116,393	4,160,317	3,739,187	4,363,861
		kW	9,359	9,120	8,643	9,818
	Class A/B		B	A	B	B
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	7,006,769	7,185,314	6,560,341	7,319,041
		kW	12,733	13,681	11,811	14,637
	Class A/B		B	A	B	B
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,430,476	2,642,418	2,482,576	2,435,712
		kW	5,444	5,730	5,747	5,609
	Class A/B		B	A	B	B
Customer 7	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,346,117	1,575,537	1,739,217	1,950,842
		kW	6,704	6,950	8,295	6,775
	Class A/B		B	A	B	B
Customer 8	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	4,458,113	4,174,682	4,507,941	4,637,513
		kW	10,674	10,574	11,004	11,142
	Class A/B		B	A	B	B
Customer 9	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,311,306	2,337,005	2,299,995	2,204,943
		kW	6,067	6,267	6,269	6,294
	Class A/B		B	A	B	B
Customer 10	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,355,242	2,328,569	2,377,923	2,360,605
		kW	5,832	5,988	5,592	5,680
	Class A/B		B	A	B	B
Customer 11	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,774,527	2,894,311	2,667,805	2,745,474
		kW	5,615	5,734	5,277	5,542
	Class A/B		B	A	B	B
Customer 12	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,529,907	2,148,363	2,540,275	2,674,407
		kW	8,490	7,907	8,289	8,398
	Class A/B		B	A	B	B
Customer 13	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,933,977	3,141,425	2,442,313	3,172,795
		kW	6,112	6,194	5,673	6,866
	Class A/B		B	A	B	B
Customer 14	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,739,349	1,674,491	1,760,270	1,632,561
		kW	5,522	5,613	5,613	5,521
	Class A/B		B	A	B	B
Customer 15	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	11,296,462	21,624,973	12,340,320	17,096,567
		kW	50,618	61,635	46,703	55,864
	Class A/B		B	B	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

Customer	Rate Class		2017		2016	
			kWh	kW	kWh	kW
Customer A1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	14,630,246		17,147,807	
		kW	24,544		28,309	
Customer A2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		35,243,182		33,923,001
		kW		59,675		51,284

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

2015

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

		Total	2017	2016
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	817,624,089	392,163,427	425,460,662
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	185,780,932	81,923,346	103,857,586
Transition Customers' Portion of Total Consumption	C=B/A	22.72%		

Allocation of Total GA Balance \$

Total GA Balance	D	-\$	1,199,983
Transition Customers Portion of GA Balance	E=C*D	-\$	272,661
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	927,322

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	15						
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	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments	
Customer 1	10,610,480	0	10,610,480	5.71%	-\$	15,572	
Customer 2	11,919,714	4,384,872	7,534,842	6.42%	-\$	17,494	
Customer 3	10,614,863	10,614,863	0	5.71%	-\$	15,579	
Customer 4	12,219,441	4,116,393	8,103,048	6.58%	-\$	17,934	
Customer 5	20,886,151	7,006,769	13,879,382	11.24%	-\$	30,653	
Customer 6	7,348,764	2,430,476	4,918,288	3.96%	-\$	10,785	
Customer 7	5,036,276	1,346,117	3,690,159	2.71%	-\$	7,391	
Customer 8	13,603,567	4,458,113	9,145,454	7.32%	-\$	19,965	
Customer 9	6,816,244	2,311,306	4,504,938	3.67%	-\$	10,004	
Customer 10	7,093,770	2,355,242	4,738,528	3.82%	-\$	10,411	
Customer 11	8,187,806	2,774,527	5,413,279	4.41%	-\$	12,017	
Customer 12	7,744,589	2,529,907	5,214,682	4.17%	-\$	11,366	
Customer 13	8,549,085	2,933,977	5,615,108	4.60%	-\$	12,547	
Customer 14	5,132,180	1,739,349	3,392,831	2.76%	-\$	7,532	
Customer 15	50,018,002	32,921,435	17,096,567	26.92%	-\$	73,409	
Total	185,780,932	81,923,346	103,857,586	100.00%	-\$	272,661	

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 Non-RPP 2017 Consumption excluding WMP	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	12,531,416	0	0	12,531,416	4.0%	(\$37,457)	-\$0.0030	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	13,372,120	0	0	13,372,120	4.3%	(\$39,970)	-\$0.0030	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	475,257,077	49,873,428	148,378,884	277,004,765	89.3%	(\$827,980)	-\$0.0030	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	7,131	0	0	7,131	0.0%	(\$21)	-\$0.0029	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	7,324,649	0	0	7,324,649	2.4%	(\$21,894)	-\$0.0030	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
STANDBY POWER SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
Total		508,492,393	49,873,428	148,378,884	310,240,081	100.0%	(\$927,322)		



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.

2015

(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
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	1,603,713,647	775,931,784	827,781,863
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	185,780,932	81,923,346	103,857,586
Transition Customers' Portion of Total Consumption	C=B/A	11.58%	694,008,438	723,924,277

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	-\$	131,766
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	15,264
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	116,502

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		15					
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	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Customer 1		10,610,480	-	10,610,480	5.71%	-\$ 872	-\$ 73
Customer 2		11,919,714	4,384,872	7,534,842	6.42%	-\$ 979	-\$ 82
Customer 3		10,614,863	10,614,863	-	5.71%	-\$ 872	-\$ 73
Customer 4		12,219,441	4,116,393	8,103,048	6.58%	-\$ 1,004	-\$ 84
Customer 5		20,886,151	7,006,769	13,879,382	11.24%	-\$ 1,716	-\$ 143
Customer 6		7,348,764	2,430,476	4,918,288	3.96%	-\$ 604	-\$ 50
Customer 7		5,036,276	1,346,117	3,690,159	2.71%	-\$ 414	-\$ 34
Customer 8		13,603,567	4,458,113	9,145,454	7.32%	-\$ 1,118	-\$ 93
Customer 9		6,816,244	2,311,306	4,504,938	3.67%	-\$ 560	-\$ 47
Customer 10		7,093,770	2,355,242	4,738,528	3.82%	-\$ 583	-\$ 49
Customer 11		8,187,806	2,774,527	5,413,279	4.41%	-\$ 673	-\$ 56
Customer 12		7,744,589	2,529,907	5,214,682	4.17%	-\$ 636	-\$ 53
Customer 13		8,549,085	2,933,977	5,615,108	4.60%	-\$ 702	-\$ 59
Customer 14		5,132,180	1,739,349	3,392,831	2.76%	-\$ 422	-\$ 35
Customer 15		50,018,002	32,921,435	17,096,567	26.92%	-\$ 4,110	-\$ 342
Total		185,780,932	81,923,346	103,857,586	100.00%	-\$ 15,264	-\$ 1,272

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.

2015

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

		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
		Total Metered 2017 Consumption Minus WMP	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,448,641	0	0	0	0	0	273,448,641	0	39.4%	(\$45,903)	-\$0.0002	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	96,495,542	0	0	0	0	0	96,495,542	0	13.9%	(\$16,199)	-\$0.0002	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kWh	513,281,236	1,400,392	49,873,428	84,219	148,378,884	367,578	315,028,924	948,594	45.4%	(\$52,883)	-\$0.0557	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	(2)	0	0	0	0	0	(2)	0	0.0%	\$0	\$0.0000	kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	186,503	570	0	0	0	0	186,503	570	0.0%	(\$31)	-\$0.0544	kW
STREET LIGHTING SERVICE CLASSIFICATION	kWh	7,324,649	22,338	0	0	0	0	7,324,649	22,338	1.1%	(\$1,230)	-\$0.0551	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,524,181	0	0	0	0	0	1,524,181	0	0.2%	(\$256)	-\$0.0002	kWh
STANDBY POWER SERVICE CLASSIFICATION	kWh	0	0	0	0	0	0	0	0	0.0%	\$0	\$0.0000	kW
Total		892,260,750	1,423,300	49,873,428	84,219	148,378,884	367,578	694,008,438	971,502	100.0%	(\$116,502)		

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
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,448,641	0	273,448,641	0	(464,281)		(0.0017)	0.0000	0.0005	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	96,495,542	0	96,495,542	0	(161,679)		(0.0017)	0.0000	0.0009	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	519,770,271	1,412,722	513,281,236	1,400,392	339,266	(1,213,602)	0.2402	(0.8666)	0.0766	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	43,309,246	107,291	(2)	0	29,554	0	0.2755	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	186,503	570	186,503	570	(314)		(0.5506)	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	7,324,649	22,338	7,324,649	22,338	(12,321)		(0.5516)	0.0000	0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,524,181	0	1,524,181	0	(2,880)		(0.0019)	0.0000	0.0000	
STANDBY POWER SERVICE CLASSIFICATION	kW	0	0	0	0	(765)		0.0000	0.0000	0.0000	
											(1,489,121.75)

¹ When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.

² Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.



Incentive Regulation Model for 2019 Filers

Summary - Sharing of Tax Change Forecast Amounts

For the 2017 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

0

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2017	2018
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	74,003,734	\$ 74,003,734
Deduction from taxable capital up to \$15,000,000	\$ -	\$ -
Net Taxable Capital	\$ 74,003,734	\$ 74,003,734
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

Regulatory Taxable Income	\$ 1,400,591	\$ 1,400,591
Corporate Tax Rate	26.50%	26.50%
Tax Impact	\$ 371,157	\$ 371,157
Grossed-up Tax Amount	\$ 504,975	\$ 504,975
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 504,975	\$ 504,975
Total Tax Related Amounts	\$ 504,975	\$ 504,975
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%
EMBEDDED DISTRIBUTOR 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%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STANDBY POWER 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	273,448,641		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	96,495,542		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	519,770,271	1,412,722	0	0.0000 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	43,309,246	107,291	0	0.0000 kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	186,503	570	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	7,324,649	22,338	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,524,181		0	0.0000 kWh
STANDBY POWER SERVICE CLASSIFICATION	kW			0	0.0000 kW
Total		942,059,033	1,542,921	(\$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	0.0080	273,448,641	0	1.0320	282,198,998
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	273,448,641	0	1.0320	282,198,998
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	96,495,542	0	1.0320	99,583,399
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	96,495,542	0	1.0320	99,583,399
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4295	519,770,271	1,412,722		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7948	519,770,271	1,412,722		
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4295	43,309,246	107,291		
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7948	43,309,246	107,291		
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2687	186,503	570		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6763	186,503	570		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3375	7,324,649	22,338		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6570	7,324,649	22,338		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0042	1,524,181	0	1.0320	1,572,955
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	1,524,181	0	1.0320	1,572,955

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			\$ 2.23	\$ 2.23
Line Connection Service Rate	kW			\$ 1.18	\$ 1.18
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ 1.18	\$ 1.18
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

Incentive Regulation Model for 2019 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	145,093	\$3.66	\$ 531,040	150,900	\$0.87	\$ 131,283	121,265	\$2.02	\$ 244,955	\$ 376,238
February	138,409	\$3.66	\$ 506,577	142,471	\$0.87	\$ 123,950	115,978	\$2.02	\$ 234,276	\$ 358,225
March	136,445	\$3.66	\$ 499,389	158,332	\$0.87	\$ 137,749	133,341	\$2.02	\$ 269,349	\$ 407,098
April	123,193	\$3.66	\$ 450,886	136,568	\$0.87	\$ 118,814	108,970	\$2.02	\$ 220,119	\$ 338,934
May	138,904	\$3.66	\$ 512,049	143,640	\$0.87	\$ 124,967	113,090	\$2.02	\$ 228,442	\$ 353,409
June	171,969	\$3.66	\$ 629,407	175,107	\$0.87	\$ 152,343	135,716	\$2.02	\$ 274,146	\$ 426,489
July	171,173	\$3.66	\$ 626,493	172,995	\$0.87	\$ 150,506	134,210	\$2.02	\$ 271,104	\$ 421,610
August	170,731	\$3.66	\$ 624,875	167,915	\$0.87	\$ 146,086	130,125	\$2.02	\$ 262,853	\$ 408,939
September	176,203	\$3.66	\$ 644,903	183,011	\$0.87	\$ 160,220	142,544	\$2.02	\$ 287,939	\$ 447,158
October	137,367	\$3.66	\$ 502,763	137,974	\$0.87	\$ 120,037	109,401	\$2.02	\$ 220,990	\$ 341,027
November	137,500	\$3.52	\$ 484,000	147,334	\$0.88	\$ 129,654	118,141	\$2.13	\$ 251,640	\$ 381,294
December	148,937	\$3.52	\$ 524,258	149,665	\$0.88	\$ 131,705	118,567	\$2.13	\$ 252,548	\$ 384,253
Total	1,798,924	3.64	6,536,641	1,865,912	0.87	1,628,313	1,481,348	2.04	3,018,361	\$ 4,644,674

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	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) Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	13	\$ 2,3675	\$ 30	13	\$ 1,2179	\$ 16		\$ -	\$ -	\$ 16
February	13	\$ 2,3682	\$ 31	13	\$ 1,2183	\$ 16		\$ -	\$ -	\$ 16
March	13	\$ 2,3680	\$ 31	13	\$ 1,2179	\$ 16		\$ -	\$ -	\$ 16
April	13	\$ 2,3680	\$ 30	13	\$ 1,2183	\$ 15		\$ -	\$ -	\$ 15
May	66	\$ 2,3694	\$ 156	129	\$ 1,2301	\$ 158		\$ -	\$ -	\$ 158
June	185	\$ 2,3694	\$ 438	221	\$ 1,2301	\$ 272		\$ -	\$ -	\$ 272
July	202	\$ 2,3694	\$ 480	202	\$ 1,2301	\$ 249		\$ -	\$ -	\$ 249
August	171	\$ 2,3694	\$ 404	171	\$ 1,2301	\$ 210		\$ -	\$ -	\$ 210
September	112	\$ 2,3694	\$ 265	155	\$ 1,2301	\$ 191		\$ -	\$ -	\$ 191
October	66	\$ 2,3693	\$ 156	108	\$ 1,2301	\$ 132		\$ -	\$ -	\$ 132
November	13	\$ 2,3691	\$ 31	13	\$ 1,2303	\$ 16		\$ -	\$ -	\$ 16
December	13	\$ 2,3692	\$ 31	14	\$ 1,2301	\$ 17		\$ -	\$ -	\$ 17
Total	879	\$ 2.37	2,084	1,065	\$ 1.23	1,310	-	\$ -	\$ -	\$ 1,310

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

Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	145,106	\$ 3.6599	\$ 531,071	150,913	\$ 0.8700	\$ 131,299	121,265	\$ 2.0200	\$ 244,955	\$ 376,254
February	138,422	\$ 3.6599	\$ 506,608	142,484	\$ 0.8700	\$ 123,966	115,978	\$ 2.0200	\$ 234,276	\$ 358,241
March	136,458	\$ 3.6599	\$ 499,420	158,345	\$ 0.8700	\$ 137,765	133,341	\$ 2.0200	\$ 269,349	\$ 407,114
April	123,206	\$ 3.6599	\$ 450,916	136,581	\$ 0.8700	\$ 118,830	108,970	\$ 2.0200	\$ 220,119	\$ 338,949
May	138,970	\$ 3.6594	\$ 512,205	143,769	\$ 0.8703	\$ 125,125	113,090	\$ 2.0200	\$ 228,442	\$ 353,567
June	172,154	\$ 3.6586	\$ 629,844	175,328	\$ 0.8705	\$ 152,615	135,716	\$ 2.0200	\$ 274,146	\$ 428,762
July	171,375	\$ 3.6585	\$ 626,973	173,197	\$ 0.8704	\$ 150,755	134,210	\$ 2.0200	\$ 271,104	\$ 421,859
August	170,902	\$ 3.6587	\$ 625,280	168,086	\$ 0.8704	\$ 146,296	130,125	\$ 2.0200	\$ 262,853	\$ 409,148
September	176,315	\$ 3.6592	\$ 645,168	183,166	\$ 0.8703	\$ 159,410	142,544	\$ 2.0200	\$ 287,939	\$ 447,349
October	137,433	\$ 3.6594	\$ 502,919	138,082	\$ 0.8703	\$ 120,170	109,401	\$ 2.0200	\$ 220,990	\$ 341,160
November	137,513	\$ 3.5199	\$ 484,031	147,347	\$ 0.8800	\$ 129,670	118,141	\$ 2.1300	\$ 251,640	\$ 381,311
December	148,950	\$ 3.5199	\$ 524,289	149,679	\$ 0.8800	\$ 131,723	118,567	\$ 2.1300	\$ 252,548	\$ 384,270
Total	1,797,803	3.64	6,538,724	1,866,977	0.87	1,627,623	1,481,348	2.04	3,018,361	\$ 4,645,984

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 4,645,984

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	145,093	\$ 3.6100	\$ 523,786	150,900	\$ 0.9500	\$ 143,355	121,265	\$ 2.3400	\$ 283,760	\$ 427,115
February	138,409	\$ 3.6100	\$ 499,656	142,471	\$ 0.9500	\$ 135,347	115,978	\$ 2.3400	\$ 271,389	\$ 406,736
March	136,445	\$ 3.6100	\$ 492,566	158,332	\$ 0.9500	\$ 150,415	133,341	\$ 2.3400	\$ 312,018	\$ 462,433
April	123,193	\$ 3.6100	\$ 444,727	136,568	\$ 0.9500	\$ 129,740	108,970	\$ 2.3400	\$ 254,990	\$ 384,729
May	139,904	\$ 3.6100	\$ 505,053	143,640	\$ 0.9500	\$ 136,458	113,090	\$ 2.3400	\$ 264,631	\$ 401,089
June	171,969	\$ 3.6100	\$ 620,808	175,107	\$ 0.9500	\$ 166,352	135,716	\$ 2.3400	\$ 317,575	\$ 483,927
July	171,173	\$ 3.6100	\$ 617,935	172,995	\$ 0.9500	\$ 164,345	134,210	\$ 2.3400	\$ 314,051	\$ 478,397
August	170,731	\$ 3.6100	\$ 616,339	167,915	\$ 0.9500	\$ 159,519	130,125	\$ 2.3400	\$ 304,493	\$ 464,012
September	176,203	\$ 3.6100	\$ 636,093	183,011	\$ 0.9500	\$ 173,860	142,544	\$ 2.3400	\$ 333,553	\$ 507,413
October	137,367	\$ 3.6100	\$ 495,895	137,974	\$ 0.9500	\$ 131,075	109,401	\$ 2.3400	\$ 255,998	\$ 387,074
November	137,500	\$ 3.6100	\$ 496,375	147,334	\$ 0.9500	\$ 139,967	118,141	\$ 2.3400	\$ 276,450	\$ 416,417
December	148,937	\$ 3.6100	\$ 537,663	149,665	\$ 0.9500	\$ 142,182	118,567	\$ 2.3400	\$ 277,447	\$ 419,629
Total	1,796,924	\$ 3.61	\$ 6,486,896	1,865,912	\$ 0.95	\$ 1,772,616	1,481,348	\$ 2.34	\$ 3,466,354	\$ 5,238,971

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	13	\$ 2.2264	\$ 28	13	\$ 1.1812	\$ 15	-	\$ -	\$ -	\$ 15
February	13	\$ 2.2264	\$ 28	13	\$ 1.1812	\$ 15	-	\$ -	\$ -	\$ 15
March	13	\$ 2.2264	\$ 28	13	\$ 1.1812	\$ 15	-	\$ -	\$ -	\$ 15
April	13	\$ 2.2264	\$ 28	13	\$ 1.1812	\$ 15	-	\$ -	\$ -	\$ 15
May	66	\$ 2.2264	\$ 147	129	\$ 1.1812	\$ 152	-	\$ -	\$ -	\$ 152
June	185	\$ 2.2264	\$ 411	221	\$ 1.1812	\$ 262	-	\$ -	\$ -	\$ 262
July	202	\$ 2.2264	\$ 451	202	\$ 1.1812	\$ 239	-	\$ -	\$ -	\$ 239
August	171	\$ 2.2264	\$ 380	171	\$ 1.1812	\$ 202	-	\$ -	\$ -	\$ 202
September	112	\$ 2.2264	\$ 249	155	\$ 1.1812	\$ 183	-	\$ -	\$ -	\$ 183
October	66	\$ 2.2264	\$ 147	108	\$ 1.1812	\$ 127	-	\$ -	\$ -	\$ 127
November	13	\$ 2.2264	\$ 29	13	\$ 1.1812	\$ 16	-	\$ -	\$ -	\$ 16
December	13	\$ 2.2264	\$ 29	14	\$ 1.1812	\$ 17	-	\$ -	\$ -	\$ 17
Total	879	\$ 2.23	\$ 1,958	1,065	\$ 1.18	\$ 1,258	-	\$ -	\$ -	\$ 1,258

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	145,106	\$ 3.6099	\$ 523,814	150,913	\$ 0.9500	\$ 143,370	121,265	\$ 2.3400	\$ 283,760	\$ 427,131
February	138,422	\$ 3.6099	\$ 499,685	142,484	\$ 0.9500	\$ 135,363	115,978	\$ 2.3400	\$ 271,389	\$ 406,751
March	136,458	\$ 3.6099	\$ 492,596	158,345	\$ 0.9500	\$ 150,431	133,341	\$ 2.3400	\$ 312,018	\$ 462,449
April	123,206	\$ 3.6099	\$ 444,755	136,581	\$ 0.9500	\$ 129,755	108,970	\$ 2.3400	\$ 254,990	\$ 384,744
May	139,970	\$ 3.6093	\$ 505,200	143,769	\$ 0.9502	\$ 136,610	113,090	\$ 2.3400	\$ 264,631	\$ 401,241
June	172,154	\$ 3.6085	\$ 621,219	175,328	\$ 0.9503	\$ 166,613	135,716	\$ 2.3400	\$ 317,575	\$ 484,189
July	171,375	\$ 3.6084	\$ 618,385	173,197	\$ 0.9503	\$ 164,584	134,210	\$ 2.3400	\$ 314,051	\$ 478,636
August	170,902	\$ 3.6086	\$ 616,719	168,086	\$ 0.9502	\$ 159,721	130,125	\$ 2.3400	\$ 304,493	\$ 464,213
September	176,315	\$ 3.6091	\$ 636,342	183,166	\$ 0.9502	\$ 174,043	142,544	\$ 2.3400	\$ 333,553	\$ 507,596
October	137,433	\$ 3.6093	\$ 496,041	138,082	\$ 0.9502	\$ 131,203	109,401	\$ 2.3400	\$ 255,998	\$ 387,201
November	137,513	\$ 3.6099	\$ 496,404	147,347	\$ 0.9500	\$ 139,983	118,141	\$ 2.3400	\$ 276,450	\$ 416,433
December	148,950	\$ 3.6099	\$ 537,692	149,679	\$ 0.9500	\$ 142,198	118,567	\$ 2.3400	\$ 277,447	\$ 419,645
Total	1,797,803	\$ 3.61	\$ 6,488,854	1,866,977	\$ 0.95	\$ 1,773,875	1,481,348	\$ 2.34	\$ 3,466,354	\$ 5,240,229

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 5,240,229

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	145,093	\$ 3,6100	\$ 523,786	150,900	\$ 0,9500	\$ 143,355	121,265	\$ 2,3400	\$ 283,760	\$ 427,115
February	138,409	\$ 3,6100	\$ 499,656	142,471	\$ 0,9500	\$ 135,347	115,978	\$ 2,3400	\$ 271,389	\$ 406,736
March	136,445	\$ 3,6100	\$ 492,566	158,332	\$ 0,9500	\$ 150,415	133,341	\$ 2,3400	\$ 312,018	\$ 462,433
April	123,193	\$ 3,6100	\$ 444,727	136,568	\$ 0,9500	\$ 129,740	108,970	\$ 2,3400	\$ 254,990	\$ 384,729
May	139,904	\$ 3,6100	\$ 505,053	143,640	\$ 0,9500	\$ 136,458	113,090	\$ 2,3400	\$ 264,631	\$ 401,089
June	171,969	\$ 3,6100	\$ 620,808	175,107	\$ 0,9500	\$ 166,352	135,716	\$ 2,3400	\$ 317,575	\$ 483,927
July	171,173	\$ 3,6100	\$ 617,935	172,995	\$ 0,9500	\$ 164,345	134,210	\$ 2,3400	\$ 314,051	\$ 478,397
August	170,731	\$ 3,6100	\$ 616,339	167,915	\$ 0,9500	\$ 159,519	130,125	\$ 2,3400	\$ 304,493	\$ 464,012
September	176,203	\$ 3,6100	\$ 636,093	183,011	\$ 0,9500	\$ 173,860	142,544	\$ 2,3400	\$ 333,553	\$ 507,413
October	137,367	\$ 3,6100	\$ 495,895	137,974	\$ 0,9500	\$ 131,075	109,401	\$ 2,3400	\$ 255,998	\$ 387,074
November	137,500	\$ 3,6100	\$ 496,375	147,334	\$ 0,9500	\$ 139,967	118,141	\$ 2,3400	\$ 276,450	\$ 416,417
December	148,937	\$ 3,6100	\$ 537,663	149,665	\$ 0,9500	\$ 142,182	118,567	\$ 2,3400	\$ 277,447	\$ 419,629
Total	1,796,924	\$ 3,61	\$ 6,486,896	1,865,912	\$ 0,95	\$ 1,772,616	1,481,348	\$ 2,34	\$ 3,466,354	\$ 5,238,971

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	13	\$ 2,2264	\$ 28	13	\$ 1,1812	\$ 15	-	\$ -	\$ -	\$ 15
February	13	\$ 2,2264	\$ 29	13	\$ 1,1812	\$ 15	-	\$ -	\$ -	\$ 15
March	13	\$ 2,2264	\$ 30	13	\$ 1,1812	\$ 16	-	\$ -	\$ -	\$ 16
April	13	\$ 2,2264	\$ 28	13	\$ 1,1812	\$ 15	-	\$ -	\$ -	\$ 15
May	66	\$ 2,2264	\$ 147	129	\$ 1,1812	\$ 152	-	\$ -	\$ -	\$ 152
June	186	\$ 2,2264	\$ 411	221	\$ 1,1812	\$ 262	-	\$ -	\$ -	\$ 262
July	202	\$ 2,2264	\$ 451	202	\$ 1,1812	\$ 239	-	\$ -	\$ -	\$ 239
August	171	\$ 2,2264	\$ 380	171	\$ 1,1812	\$ 202	-	\$ -	\$ -	\$ 202
September	112	\$ 2,2264	\$ 249	155	\$ 1,1812	\$ 183	-	\$ -	\$ -	\$ 183
October	66	\$ 2,2264	\$ 147	108	\$ 1,1812	\$ 127	-	\$ -	\$ -	\$ 127
November	13	\$ 2,2264	\$ 29	13	\$ 1,1812	\$ 16	-	\$ -	\$ -	\$ 16
December	13	\$ 2,2264	\$ 29	14	\$ 1,1812	\$ 17	-	\$ -	\$ -	\$ 17
Total	879	\$ 2,23	\$ 1,958	1,065	\$ 1,18	\$ 1,258	-	\$ -	\$ -	\$ 1,258

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	145,106	\$ 3,61	\$ 523,814	150,913	\$ 0,95	\$ 143,370	121,265	\$ 2,34	\$ 283,760	\$ 427,131
February	138,422	\$ 3,61	\$ 499,685	142,484	\$ 0,95	\$ 135,363	115,978	\$ 2,34	\$ 271,389	\$ 406,751
March	136,458	\$ 3,61	\$ 492,596	158,345	\$ 0,95	\$ 150,431	133,341	\$ 2,34	\$ 312,018	\$ 462,449
April	123,206	\$ 3,61	\$ 444,755	136,581	\$ 0,95	\$ 129,755	108,970	\$ 2,34	\$ 254,990	\$ 384,744
May	139,970	\$ 3,61	\$ 505,200	143,769	\$ 0,95	\$ 136,610	113,090	\$ 2,34	\$ 264,631	\$ 401,241
June	172,154	\$ 3,61	\$ 621,219	175,328	\$ 0,95	\$ 166,613	135,716	\$ 2,34	\$ 317,575	\$ 484,189
July	171,375	\$ 3,61	\$ 618,385	173,197	\$ 0,95	\$ 164,584	134,210	\$ 2,34	\$ 314,051	\$ 478,636
August	170,902	\$ 3,61	\$ 616,719	168,086	\$ 0,95	\$ 159,721	130,125	\$ 2,34	\$ 304,493	\$ 464,213
September	176,315	\$ 3,61	\$ 636,342	183,166	\$ 0,95	\$ 174,043	142,544	\$ 2,34	\$ 333,553	\$ 507,596
October	137,433	\$ 3,61	\$ 496,041	138,082	\$ 0,95	\$ 131,203	109,401	\$ 2,34	\$ 255,998	\$ 387,201
November	137,513	\$ 3,61	\$ 496,404	147,347	\$ 0,95	\$ 139,983	118,141	\$ 2,34	\$ 276,450	\$ 416,433
December	148,950	\$ 3,61	\$ 537,892	149,679	\$ 0,95	\$ 142,198	118,567	\$ 2,34	\$ 277,447	\$ 419,645
Total	1,797,803	\$ 3,61	\$ 6,488,854	1,866,977	\$ 0,95	\$ 1,773,875	1,481,348	\$ 2,34	\$ 3,466,354	\$ 5,240,229

Low Voltage Switchgear Credit (if applicable)	\$ -
Total including deduction for Low Voltage Switchgear Credit	\$ 5,240,229

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	0.0080	282,198,998	0	2,257,592	33.6%	2,180,710	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	99,583,399	0	707,042	10.5%	682,964	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4295		1,412,722	3,432,208	51.1%	3,315,325	2.3468
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4295		107,291	260,663	3.9%	251,787	2.3468
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2687		570	1,293	0.0%	1,249	2.1914
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3375		22,338	52,215	0.8%	50,437	2.2579
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0042	1,572,955	0	6,606	0.1%	6,381	0.0041

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	0.0060	282,198,998	0	1,693,194	33.9%	1,776,175	0.0063
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	99,583,399	0	527,792	10.6%	553,658	0.0056
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7948		1,412,722	2,535,553	50.8%	2,659,817	1.8828
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7948		107,291	192,566	3.9%	202,003	1.8828
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6763		570	955	0.0%	1,002	1.7585
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6570		22,338	37,014	0.7%	38,828	1.7382
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	1,572,955	0	8,337	0.2%	8,745	0.0056

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	0.0077	282,198,998	0	2,180,710	33.6%	2,180,710	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069	99,583,399	0	682,964	10.5%	682,964	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3468		1,412,722	3,315,325	51.1%	3,315,325	2.3468
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3468		107,291	251,787	3.9%	251,787	2.3468
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1914		570	1,249	0.0%	1,249	2.1914
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2579		22,338	50,437	0.8%	50,437	2.2579
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0041	1,572,955	0	6,381	0.1%	6,381	0.0041

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	0.0063	282,198,998	0	1,776,175	33.9%	1,776,175	0.0063
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	99,583,399	0	553,658	10.6%	553,658	0.0056
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8828		1,412,722	2,659,817	50.8%	2,659,817	1.8828
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8828		107,291	202,003	3.9%	202,003	1.8828
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7585		570	1,002	0.0%	1,002	1.7585
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7382		22,338	38,828	0.7%	38,828	1.7382
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	1,572,955	0	8,745	0.2%	8,745	0.0056

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)	36,433	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)	301,593,274	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
RESIDENTIAL SERVICE CLASSIFICATION	20.6		0.0038		0.90%	23.43	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	30.41		0.008		0.90%	30.68	0.0081
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	234.12		2.8303		0.90%	236.23	2.8558
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	358.26		1.9882		0.90%	361.48	2.0061
SENTINEL LIGHTING SERVICE CLASSIFICATION	4.19		20.0593		0.90%	4.23	20.2398
STREET LIGHTING SERVICE CLASSIFICATION	1.43		6.0068		0.90%	1.44	6.0609
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	12.96		0.009		0.90%	13.08	0.0091
STANDBY POWER SERVICE CLASSIFICATION	0		1.7183		0.90%	0.00	1.7338
MICROFIT SERVICE CLASSIFICATION	5.4					5.4	

Rate Design Transition	Current MFC	Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates ¹	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	20.6000	9,006,238	88.7%	11.3%	2.62	100.0%	23.22	10,151,691
Current Residential Variable Rate (inclusive of R/C adj.)	0.0038	1,146,054	11.3%			0.0%	0.0000	0
		10,152,292						10,151,691

¹ These are the residential rates to which the Price Cap Index will be applied to. Wheeling Service Rate will be adjusted for PCI on Sheet 19.



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
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Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.57
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Incentive Regulation Model for 2019 Filers

In the Green Cells below, enter any proposed rate riders that are not already included in this model (e.g.: proposed ICM rate riders). Please note that existing SMIRR and SM Entity Charge do not need to be included below.

In column A, the rate rider descriptions must begin with "Rate Rider for".

In column B, choose the associated unit from the drop-down menu.

In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.

In column E, enter the expiry date (e.g. April 30, 2020) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

In column G, choose the sub-total as applicable in the bill impact calculation from the drop-down menu.

RESIDENTIAL SERVICE CLASSIFICATION

Rate Rider for Disposition of Deferral/Variance Accounts (2019)	\$/kWh	-0.0017	- effective until	12/31/2019	B
Rate Rider for Disposition of Global Adjustment Account (2019 Applicable only for Non-RPP Customers)	\$/kWh	-0.0030	- effective until	12/31/2019	B
Rate Rider for Disposition of Capacity Based Recovery Account (2019) Applicable only for Class B C	\$/kWh	-0.0002	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

Rate Rider for Disposition of Deferral/Variance Accounts (2019)	\$/kW	0.2755	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
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			- effective until		
			- effective until		
			- effective until		
			- effective until		

Brantford Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0020

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23.43
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	(0.0017)
Rate Rider for Disposition of Global Adjustment Account (2019 Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	(0.0030)
Rate Rider for Disposition of Capacity Based Recovery Account (2019) Applicable only for Class B Customers - effective until December 31, 2019	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

MONTHLY RATES AND CHARGES - Regulatory Component

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

Brantford Power Inc.
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EB-2018-0020

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.68
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0081
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019	\$/kWh	0.0009
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	(0.0017)
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

MONTHLY RATES AND CHARGES - Regulatory Component

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

Brantford Power Inc.
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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	236.23
Distribution Volumetric Rate	\$/kW	2.8558
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until December 31, 2019	\$/kW	0.0766
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.8666)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	0.2402
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	(0.0557)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3468
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8828

MONTHLY RATES AND CHARGES - Regulatory Component

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

Brantford Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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EB-2018-0020

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Approved on an Interim Basis

Service Charge	\$	361.48
Distribution Volumetric Rate	\$/kW	2.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	0.2755
Retail Transmission Rate - Network Service Rate	\$/kW	2.3468
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8828

Brantford Power Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0020

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Brantford Power Inc.
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EB-2018-0020

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.23
Distribution Volumetric Rate	\$/kW	20.2398
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0029)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.5506)
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	(0.0544)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1914
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7585

MONTHLY RATES AND CHARGES - Regulatory Component

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

Brantford Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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EB-2018-0020

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photocells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.44
Distribution Volumetric Rate	\$/kW	6.0609
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.5516)
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	(0.0551)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2579
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7382

MONTHLY RATES AND CHARGES - Regulatory Component

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

Brantford Power Inc.
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.08
Distribution Volumetric Rate	\$/kWh	0.0091
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	(0.0019)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

MONTHLY RATES AND CHARGES - Regulatory Component

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

Brantford Power Inc.
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EB-2018-0020

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount

(e.g. nameplate rating of the generation facility).	\$/kW	1.7338
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ALLOWANCES

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

Brantford Power Inc.
TARIFF OF RATES AND CHARGES
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SPECIFIC SERVICE CHARGES**APPLICATION**

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

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

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

Customer Administration

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

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	22.35
Meter removal without authorization	\$	60.00

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0320
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0218

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.60	1	\$ 20.60	\$ 23.43	1	\$ 23.43	\$ 2.83	13.74%
Distribution Volumetric Rate	\$ 0.0038	750	\$ 2.85	\$ -	750	\$ -	\$ (2.85)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0005	750	\$ 0.38	\$ 0.30	400.00%
Sub-Total A (excluding pass through)			\$ 23.53			\$ 23.81	\$ 0.28	1.19%
Line Losses on Cost of Power	\$ 0.0820	24	\$ 1.97	\$ 0.0820	24	\$ 1.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	-\$ 0.0017	750	\$ (1.28)	\$ (1.28)	-
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)			\$ 26.06			\$ 24.92	\$ (1.15)	-4.39%
RTSR - Network	\$ 0.0080	774	\$ 6.19	\$ 0.0077	774	\$ 5.96	\$ (0.23)	-3.75%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	774	\$ 4.64	\$ 0.0063	774	\$ 4.88	\$ 0.23	5.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.90			\$ 35.75	\$ (1.15)	-3.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	774	\$ 2.79	\$ 0.0036	774	\$ 2.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	774	\$ 0.23	\$ 0.0003	774	\$ 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)			\$ 101.66			\$ 100.51	\$ (1.15)	-1.13%
HST	13%		\$ 13.22	13%		\$ 13.07	\$ (0.15)	-1.13%
8% Rebate	8%		\$ (8.13)	8%		\$ (8.04)	\$ 0.09	-
Total Bill on TOU			\$ 106.74			\$ 105.54	\$ (1.20)	-1.13%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.41	1	\$ 30.41	\$ 30.68	1	\$ 30.68	\$ 0.27	0.89%
Distribution Volumetric Rate	\$ 0.0080	2000	\$ 16.00	\$ 0.0081	2000	\$ 16.20	\$ 0.20	1.25%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0004	2000	\$ 0.80	\$ 0.0009	2000	\$ 1.80	\$ 1.00	125.00%
Sub-Total A (excluding pass through)			\$ 47.21			\$ 48.68	\$ 1.47	3.11%
Line Losses on Cost of Power	\$ 0.0820	64	\$ 5.25	\$ 0.0820	64	\$ 5.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	-\$ 0.0017	2,000	\$ (3.40)	\$ (3.40)	
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)			\$ 53.03			\$ 50.70	\$ (2.33)	-4.39%
RTSR - Network	\$ 0.0071	2,064	\$ 14.65	\$ 0.0069	2,064	\$ 14.24	\$ (0.41)	-2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	2,064	\$ 10.94	\$ 0.0056	2,064	\$ 11.56	\$ 0.62	5.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 78.62			\$ 76.50	\$ (2.12)	-2.70%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,064	\$ 7.43	\$ 0.0036	2,064	\$ 7.43	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,064	\$ 0.62	\$ 0.0003	2,064	\$ 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)			\$ 250.90			\$ 248.78	\$ (2.12)	-0.85%
HST	13%		\$ 32.62	13%		\$ 32.34	\$ (0.28)	-0.85%
8% Rebate	8%		\$ (20.07)	8%		\$ (19.90)	\$ 0.17	
Total Bill on TOU			\$ 263.45			\$ 261.22	\$ (2.23)	-0.85%

Customer Class:	GENERAL SERVICE 50 to 4.999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	100,000	kWh
Demand	250	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 234.12	1	\$ 234.12	\$ 236.23	1	\$ 236.23	\$ 2.11	0.90%
Distribution Volumetric Rate	\$ 2.8303	250	\$ 707.58	\$ 2.8558	250	\$ 713.95	\$ 6.38	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.1068	250	\$ 26.70	\$ 0.0766	250	\$ 19.15	\$ (7.55)	-28.28%
Sub-Total A (excluding pass through)			\$ 968.40			\$ 969.33	\$ 0.93	0.10%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	250	\$ -	-\$ 0.6264	250	\$ (156.60)	\$ (156.60)	
CBR Class B Rate Riders	\$ -	250	\$ -	-\$ 0.0557	250	\$ (13.93)	\$ (13.93)	
GA Rate Riders	\$ -	100,000	\$ -	-\$ 0.0030	100,000	\$ (300.00)	\$ (300.00)	
Low Voltage Service Charge	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 968.40			\$ 498.81	\$ (469.59)	-48.49%
RTSR - Network	\$ 2.4295	250	\$ 607.38	\$ 2.3468	250	\$ 586.70	\$ (20.68)	-3.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7948	250	\$ 448.70	\$ 1.8828	250	\$ 470.70	\$ 22.00	4.90%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,024.47			\$ 1,556.21	\$ (468.27)	-23.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	103,200	\$ 371.52	\$ 0.0036	103,200	\$ 371.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	103,200	\$ 30.96	\$ 0.0003	103,200	\$ 30.96	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1234	103,200	\$ 12,734.88	\$ 0.1234	103,200	\$ 12,734.88	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 15,162.08			\$ 14,693.82	\$ (468.26)	-3.09%
HST	13%		\$ 1,971.07	13%		\$ 1,910.20	\$ (60.87)	-3.09%
Total Bill on Average IESO Wholesale Market Price			\$ 17,133.15			\$ 16,604.01	\$ (529.14)	-3.09%

Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,000,000	kWh
Demand	12,000	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 358.26	1	\$ 358.26	\$ 361.48	1	\$ 361.48	\$ 3.22	0.90%
Distribution Volumetric Rate	\$ 1.9882	12000	\$ 23,858.40	\$ 2.0061	12000	\$ 24,073.20	\$ 214.80	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	12000	\$ -	\$ -	12000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 24,216.66			\$ 24,434.68	\$ 218.02	0.90%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	12,000	\$ -	\$ 0.2755	12,000	\$ 3,306.00	\$ 3,306.00	
CBR Class B Rate Riders	\$ -	12,000	\$ -	\$ -	12,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000,000	\$ -	\$ -	2,000,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	12,000	\$ -	\$ -	12,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	12,000	\$ -	\$ -	12,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24,216.66			\$ 27,740.68	\$ 3,524.02	14.55%
RTSR - Network	\$ 2.4295	12,000	\$ 29,154.00	\$ 2.3468	12,000	\$ 28,161.60	\$ (992.40)	-3.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7948	12,000	\$ 21,537.60	\$ 1.8828	12,000	\$ 22,593.60	\$ 1,056.00	4.90%
Sub-Total C - Delivery (including Sub-Total B)			\$ 74,908.26			\$ 78,495.88	\$ 3,587.62	4.79%
Wholesale Market Service Charge (WMSC)	\$ -	2,064,000	\$ -	\$ -	2,064,000	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ -	2,064,000	\$ -	\$ -	2,064,000	\$ -	\$ -	
Standard Supply Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1234	2,064,000	\$ 254,697.60	\$ 0.1234	2,064,000	\$ 254,697.60	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 329,605.86			\$ 333,193.48	\$ 3,587.62	1.09%
HST	13%		\$ 42,848.76	13%		\$ 43,315.15	\$ 466.39	1.09%
Total Bill on Average IESO Wholesale Market Price			\$ 372,454.62			\$ 376,508.63	\$ 4,054.01	1.09%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	55 kWh
Demand	1 kW
Current Loss Factor	1.0320
Proposed/Approved Loss Factor	1.0320

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.19	1	\$ 4.19	\$ 4.23	1	\$ 4.23	\$ 0.04	0.95%
Distribution Volumetric Rate	\$ 20.0593	1	\$ 20.06	\$ 20.2398	1	\$ 20.24	\$ 0.18	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 24.25			\$ 24.47	\$ 0.22	0.91%
Line Losses on Cost of Power	\$ 0.1234	2	\$ 0.22	\$ 0.1234	2	\$ 0.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	-\$ 0.5506	1	\$ (0.55)	\$ (0.55)	
CBR Class B Rate Riders	\$ -	1	\$ -	-\$ 0.0544	1	\$ (0.05)	\$ (0.05)	
GA Rate Riders	\$ -	55	\$ -	-\$ 0.0029	55	\$ (0.16)	\$ (0.16)	
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)			\$ 24.47			\$ 23.92	\$ (0.54)	-2.22%
RTSR - Network	\$ 2.2687	1	\$ 2.27	\$ 2.1914	1	\$ 2.19	\$ (0.08)	-3.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6763	1	\$ 1.68	\$ 1.7585	1	\$ 1.76	\$ 0.08	4.90%
Sub-Total C - Delivery (including Sub-Total B)			\$ 28.41			\$ 27.87	\$ (0.54)	-1.90%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	57	\$ 0.20	\$ 0.0036	57	\$ 0.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	57	\$ 0.02	\$ 0.0003	57	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1234	55	\$ 6.79	\$ 0.1234	55	\$ 6.79	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 35.67			\$ 35.13	\$ (0.54)	-1.51%
HST	13%		\$ 4.64	13%		\$ 4.57	\$ (0.07)	-1.51%
Total Bill on Average IESO Wholesale Market Price			\$ 40.31			\$ 39.70	\$ (0.61)	-1.51%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	622,000	kWh
Demand	1,900	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.43	5849	\$ 8,364.07	\$ 1.44	5849	\$ 8,422.56	\$ 58.49	0.70%
Distribution Volumetric Rate	\$ 6.0068	1900	\$ 11,412.92	\$ 6.0609	1900	\$ 11,515.71	\$ 102.79	0.90%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1900	\$ -	\$ -	1900	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 19,776.99			\$ 19,938.27	\$ 161.28	0.82%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	1,900	\$ -	-\$ 0.5516	1,900	\$ (1,048.04)	\$ (1,048.04)	
CBR Class B Rate Riders	\$ -	1,900	\$ -	-\$ 0.0551	1,900	\$ (104.69)	\$ (104.69)	
GA Rate Riders	\$ -	622,000	\$ -	-\$ 0.0030	622,000	\$ (1,866.00)	\$ (1,866.00)	
Low Voltage Service Charge	\$ -	1,900	\$ -	\$ -	1,900	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1,900	\$ -	\$ -	1,900	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19,776.99			\$ 16,919.54	\$ (2,857.45)	-14.45%
RTSR - Network	\$ 2.3375	1,900	\$ 4,441.25	\$ 2.2579	1,900	\$ 4,290.01	\$ (151.24)	-3.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6570	1,900	\$ 3,148.30	\$ 1.7382	1,900	\$ 3,302.58	\$ 154.28	4.90%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27,366.54			\$ 24,512.13	\$ (2,854.41)	-10.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	641,904	\$ 2,310.85	\$ 0.0036	641,904	\$ 2,310.85	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	641,904	\$ 192.57	\$ 0.0003	641,904	\$ 192.57	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1234	641,904	\$ 79,210.95	\$ 0.1234	641,904	\$ 79,210.95	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 109,081.17			\$ 106,226.76	\$ (2,854.41)	-2.62%
HST	13%		\$ 14,180.55	13%		\$ 13,809.48	\$ (371.07)	-2.62%
Total Bill on Average IESO Wholesale Market Price			\$ 123,261.72			\$ 120,036.24	\$ (3,225.48)	-2.62%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	280 kWh
Demand	- kW
Current Loss Factor	1.0320
Proposed/Approved Loss Factor	1.0320

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 12.96	1	\$ 12.96	\$ 13.08	1	\$ 13.08	\$ 0.12	0.93%
Distribution Volumetric Rate	\$ 0.0090	280	\$ 2.52	\$ 0.0091	280	\$ 2.55	\$ 0.03	1.11%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	280	\$ -	\$ -	280	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 15.48			\$ 15.63	\$ 0.15	0.96%
Line Losses on Cost of Power	\$ 0.1234	9	\$ 1.11	\$ 0.1234	9	\$ 1.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	280	\$ -	-\$ 0.0019	280	\$ (0.53)	\$ (0.53)	
CBR Class B Rate Riders	\$ -	280	\$ -	-\$ 0.0002	280	\$ (0.06)	\$ (0.06)	
GA Rate Riders	\$ -	280	\$ -	\$ -	280	\$ -	\$ -	
Low Voltage Service Charge	\$ -	280	\$ -	\$ -	280	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	280	\$ -	\$ -	280	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 16.59			\$ 16.15	\$ (0.44)	-2.65%
RTSR - Network	\$ 0.0042	289	\$ 1.21	\$ 0.0041	289	\$ 1.18	\$ (0.03)	-2.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	289	\$ 1.53	\$ 0.0056	289	\$ 1.62	\$ 0.09	5.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 19.33			\$ 18.95	\$ (0.38)	-1.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	289	\$ 1.04	\$ 0.0036	289	\$ 1.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	289	\$ 0.09	\$ 0.0003	289	\$ 0.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1234	280	\$ 34.55	\$ 0.1234	280	\$ 34.55	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 55.26			\$ 54.88	\$ (0.38)	-0.69%
HST	13%		\$ 7.18	13%		\$ 7.13	\$ (0.05)	-0.69%
Total Bill on Average IESO Wholesale Market Price			\$ 62.44			\$ 62.01	\$ (0.43)	-0.69%

Customer Class:	STANDBY POWER SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	-	kWh
Demand	-	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 1.7183	0	\$ -	\$ 1.7338	0	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ -			\$ -	\$ -	
Line Losses on Cost of Power	\$ 0.1234	-	\$ -	\$ 0.1234	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ -			\$ -	\$ -	
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ -			\$ -	\$ -	
Wholesale Market Service Charge (WMSC)	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	-	\$ -	\$ -	-	\$ -	\$ -	
Standard Supply Service Charge	\$ -	1	\$ -	\$ 0.25	0	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1234	-	\$ -	\$ 0.1234	-	\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ -			\$ -	\$ -	

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	261	kWh
Demand	-	kW
Current Loss Factor	1.0320	
Proposed/Approved Loss Factor	1.0320	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.60	1	\$ 20.60	\$ 23.43	1	\$ 23.43	\$ 2.83	13.74%
Distribution Volumetric Rate	\$ 0.0038	261	\$ 0.99	\$ -	261	\$ -	\$ (0.99)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0001	261	\$ 0.03	\$ 0.0005	261	\$ 0.13	\$ 0.10	400.00%
Sub-Total A (excluding pass through)			\$ 21.62			\$ 23.56	\$ 1.94	8.99%
Line Losses on Cost of Power	\$ 0.0820	8	\$ 0.68	\$ 0.0820	8	\$ 0.68	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	261	\$ -	-\$ 0.0017	261	\$ (0.44)	\$ (0.44)	
CBR Class B Rate Riders	\$ -	261	\$ -	-\$ 0.0002	261	\$ (0.05)	\$ (0.05)	
GA Rate Riders	\$ -	261	\$ -	\$ -	261	\$ -	\$ -	
Low Voltage Service Charge	\$ -	261	\$ -	\$ -	261	\$ -	\$ -	
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	\$ -	261	\$ -	\$ -	261	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22.87			\$ 24.32	\$ 1.45	6.33%
RTSR - Network	\$ 0.0080	269	\$ 2.15	\$ 0.0077	269	\$ 2.07	\$ (0.08)	-3.75%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	269	\$ 1.62	\$ 0.0063	269	\$ 1.70	\$ 0.08	5.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 26.64			\$ 28.09	\$ 1.45	5.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	269	\$ 0.97	\$ 0.0036	269	\$ 0.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	269	\$ 0.08	\$ 0.0003	269	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	170	\$ 11.03	\$ 0.0650	170	\$ 11.03	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	44	\$ 4.17	\$ 0.0940	44	\$ 4.17	\$ -	0.00%
TOU - On Peak	\$ 0.1320	47	\$ 6.20	\$ 0.1320	47	\$ 6.20	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 49.34			\$ 50.79	\$ 1.45	2.93%
HST		13%	\$ 6.41		13%	\$ 6.60	\$ 0.19	2.93%
8% Rebate		8%	\$ (3.95)		8%	\$ (4.06)	\$ (0.12)	
Total Bill on TOU			\$ 51.81			\$ 53.33	\$ 1.52	2.93%

Interrogatory Attachment B

Updated GA Work form

Instructions on Account 1589 RSVA - Global Adjustment (GA) Analysis Workform

Purpose:

To calculate an approximate expected balance in Account 1589 RSVA - GA and compare the expected amount to the amount in the general ledger. Material differences between the two need to be reconciled and explained on an annual basis. Materiality is assessed on an annual basis based on a threshold of +/- 1% of the annual IESO GA charges.

Notes to GA Analysis:

Refer to the GA Analysis Tab to complete the below steps.

Note that this is a generic analysis template, utilities may need to alter the analysis as needed for their specific circumstances. Any alternations to the analysis must be clearly disclosed and explained.

1 Indicate which years the balance requested for disposition pertains to (e.g. 2016, or 2016 and 2015)

2 Complete the Consumption Data Table for consumption (unadjusted for the loss factor) for each year that is being requested for disposition. The data should agree to the RRR data reported, where applicable (i.e. Total Metered excluding WMP, RPP and non-RPP).

3 GA Billing Rate

- Indicate the GA rate that is used to bill customers (also used for unbilled revenue) in the drop down box. Note that the "Other" rate is to represent a combination of the first estimate, second estimate and/or actual rate.
- In the GA Billing Rate Description textbox, provide a description of the GA billing rate that is used, i.e. first estimate, second estimate, or actual. Explain how the GA billing rate is determined for billing cycles that span more than one load month. Confirm that the GA rate that is used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.* In addition, where the same GA rate is not used for non-RPP Class B customers in all customer classes, explain what GA rate is applied to each customer class.
- Where a distributor does not apply the same GA rate to all non-RPP Class B customers, the distributor must adapt the GA Analysis for this and breakdown the monthly non-RPP Class B volumes for each GA rate that was applied.

*O.Reg 429/04, section 16(3)

Note: Distributors should create a copy of the Analysis of Expected GA Amount table in a separate tab for each year that is being requested for disposition, calculate the net change in expected GA balance in the year, determine the reconciliation adjustments (see note 6) and assess materiality for each year requested for disposition.

4 Analysis of Expected GA Amount

- The analysis calculates a balance in Account 1589 RSVA- GA that can be reasonably expected. Distributors are charged by the IESO on a calendar/load month basis at the actual GA rate for relevant volumes each month. The methodology used in the GA Analysis is based on the calendar/load month consumption from revenue amounts (derived from billed and unbilled consumption). This is done by taking the billed kWh volumes (which would not be expected to align with the calendar/load month) and deducting the unbilled kWh consumption from the prior month and adding the unbilled kWh consumption of the current month. This approach to calculating monthly kWh volumes is used to represent calendar/load month consumption.
- Once calendar/load month kWh volumes are determined, the monthly GA rate(s) used to bill non-RPP Class B customers for each month as posted by the IESO can be multiplied by the consumption to determine expected GA revenue amounts. Therefore, a blended GA rate will not be required as the kWh volumes for revenues have been approximated on a calendar/load month basis as well. The expected GA revenues can then be compared to the actual GA rate charged by the IESO for each month multiplied by the consumption to determine a balance that can be expected in Account 1589 RSVA-GA.
- This methodology expects volume differences would not be significant. However, if unbilled consumption is not estimated with adequate precision by a distributor, this could impact the expected balance in Account 1589 RSVA-GA, which may have to be considered in the analysis by the distributor.
- Note that distributors who have more precise monthly kWh volume data available based on allocation of billing data by calendar/load month may propose to use this data in the GA Analysis to calculate the expected GA balance. However, any such methodology that differs from the one described above must be disclosed and explained.

Column F : The consumption column is for monthly non-RPP Class B (loss adjusted) consumption billed. Total annual consumption is expected to differ from the Consumption Data Table (note 2) by the loss factor. Utilities are expected to ensure that the difference in consumption between that in column F and the Consumption Data Table are reasonable.

Column G, H : Prior month unbilled consumption is to be deducted and current month unbilled consumption is to be added. Note that monthly non-RPP Class B unbilled consumption may not be readily available and may require estimates or allocations to be done.

Column J : Fill in the GA rate billed by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

Column L: Fill in the actual GA rate paid by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

5 Reconciling Items

Enter the net change in principal balance in the GL. This will equal to the transactions recorded in the account for the year. If multiple years are requested for disposition, the sum of the net changes in principal balance will equal the cumulative principal balance requested for disposition.

The purpose of this section is to ensure that reconciling items have been appropriately factored into the GA Analysis. Reconciling items must be considered for each year requested for disposition.

For each reconciling item, indicate whether the item is a reconciling item to the utility's specific circumstances using the column "Applicability of Reconciling Item". Explain how each item applies or does not apply as a reconciling item. Assess if each reconciling item is significant, if so they must be quantified.

Reconciling items may include:

- 1) Impacts to GA from RPP settlement true up amounts
Note that effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Account 1588 and Account 1589. This would include true ups to the pro-ration of the GA charge based on RPP vs. non-RPP volumes, true up of GA accrual expense to the actual expense per invoice.
 - a. Prior year impacts should be removed,
 - b. Current year impacts should be added.
- 2) Unbilled revenue differences between the unbilled and actual billed amounts, which could relate to rate used or consumption volumes
Analyses may have to be performed to identify the portion of the billed amounts that corresponded to the amount that was unbilled and recorded in the general ledger.
 - a. Prior year end unbilled revenue differences should be removed,
 - b. Current year end unbilled revenue differences should be added.
- 3) Accrual to actual differences in long term load transfers
Amounts pertaining to load transfers may be unknown at the end of the year and therefore, are accrued based on an estimate. A true-up to actuals would then be done in the following year. Note that per the December 21, 2015 Distribution System Code Amendment, all load transfer arrangements shall be eliminated by transferring the load transfer customers to the physical distributor by June 21, 2017.
 - a. Prior year end differences should be removed
 - b. Current year end differences should be added.
- 4) GA balances pertaining to Class A customers must be excluded from the GA balance as the GA balance should only relate to Class B.
Transactions pertaining to Class A customers are recorded in Account 1589 RSVA-GA and should net to zero. However, there may be balances pertaining to Class A included in the account at the end of the year due to timing issues. For example, a balance pertaining to Class A customers may exist if revenues are not accrued on the same basis as expenses.
If any such balances pertaining to Class A exist, the distributor must also ensure that these amounts are excluded from the Account 1589 RSVA-GA balance requested for disposition.
- 5) Significant prior period billing adjustments
Cancel and rebills for billing adjustments may be recorded in the current year revenue GL balance but would not be included in the current year consumption charged by the IESO.
- 6) Differences in GA IESO posted rate and rate charged on IESO invoice
If there are any differences between the GA IESO posted rate used in the Analysis of Expected GA Amount table above (note 4) and the GA rate that is actually charged per a distributor's invoice for non-RPP volumes Class B, the impact of this may need to be quantified. The monthly difference in rate should be multiplied by non-RPP Class B volumes.
- 7-10) Any other items that cause differences between the expected GA amount and the GA recorded in the general ledger.
Any remaining unreconciled balance that is greater than +/- 1% of the GA payments to the IESO annually must be analyzed and investigated to identify any additional reconciling items or to identify corrections to the balance requested for disposition.

6 Materiality Threshold

The net change in principal balance in the GL should be summed with the reconciling items to determine the adjusted net change in principal balance in the GL. This amount will be compared to the expected net change in the principal balance as calculated in the Analysis of Expected GA Amount table (note 4). The difference between the two will be compared to the annual GA payments to the IESO. If the difference is greater than +/-1%, then distributors may reassess the reconciling items to determine if there are additional reconciling items that could impact the difference.

7 Complete the table to obtain the annual GA expected transactions and cumulative GA balance in the GL using each of the Analysis of Expected GA Amount table (note 4) and Reconciling Items tables (note 6) completed for each year.

Please provide any additional details in the Additional Notes and Comments textbox.

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
 Drop down cells

Note 1 **Year(s) Requested for Disposition** 2016

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

Year		2016		
Total Metered excluding WMP	C = A+B	901,420,026	kWh	100%
RPP	A	402,321,201	kWh	44.6%
Non RPP	B = D+E	499,098,825	kWh	55.4%
Non-RPP Class A	D	73,638,167	kWh	8.2%
Non-RPP Class B*	E	425,460,658	kWh	47.2%

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

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

GA Billing Rate Description

BPI consistently bills all rate classes based on the first estimate. For bills spanning more than one month, BPI applies a blended rate proportional to the kWhs consumed in each calendar 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	39,303,865	3,654,745	3,588,807	39,237,927	0.08423	\$ 3,305,011	0.09179	\$ 3,601,649	\$ 296,639
February	35,547,566	3,321,813	3,261,882	35,487,635	0.10384	\$ 3,685,036	0.09851	\$ 3,495,887	\$ 189,149
March	35,162,211	3,330,919	3,270,823	35,102,116	0.09022	\$ 3,166,913	0.10610	\$ 3,724,334	\$ 557,422
April	33,632,866	3,176,385	3,119,077	33,575,558	0.12115	\$ 4,067,679	0.11132	\$ 3,737,631	-\$ 330,048
May	33,931,571	3,319,188	3,259,304	33,871,687	0.10405	\$ 3,524,349	0.10749	\$ 3,640,868	\$ 116,519
June	38,813,337	3,686,045	3,619,542	38,746,835	0.11650	\$ 4,514,006	0.09545	\$ 3,698,385	-\$ 815,621
July	38,493,317	3,592,411	3,527,598	38,428,504	0.07667	\$ 2,946,313	0.08306	\$ 3,191,872	\$ 245,558
August	44,104,405	4,056,475	3,983,289	44,031,219	0.08569	\$ 3,773,035	0.07103	\$ 3,127,538	-\$ 645,498
September	38,001,773	3,532,391	3,468,661	37,938,043	0.07060	\$ 2,678,426	0.09531	\$ 3,615,875	\$ 937,449
October	33,597,205	3,174,859	3,117,579	33,539,925	0.09720	\$ 3,260,081	0.11226	\$ 3,765,192	\$ 505,111
November	35,012,850	3,265,722	3,206,802	34,953,930	0.12271	\$ 4,289,197	0.11109	\$ 3,883,032	-\$ 406,165
December	35,454,805	3,267,496	3,208,544	35,395,854	0.10594	\$ 3,749,837	0.08708	\$ 3,082,271	-\$ 667,566
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	441,055,772	41,378,447	40,631,910	440,309,235		\$ 42,959,883		\$ 42,564,534	-\$ 395,348

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantity if it is a significant reconciling item)	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)			-\$ 1,831,214	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year		\$ 697,065	November and December 2015 RPP true up posted in 2016
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year		-\$ 14,032	2016 November and December RPP true ups were estimated and accrued in 2016. Further adjustments that were not accrued in 2016 (i.e. posted in 2017) amount to -\$14,032
2a	Remove prior year end unbilled to actual revenue differences		\$ -	BPI accrues unbilled revenue based on actual billings
2b	Add current year end unbilled to actual revenue differences		\$ -	BPI accrues unbilled revenue based on actual billings
3a	Remove difference between prior year accrual to forecast from long term load transfers			Not applicable to BPI
3b	Add difference between current year accrual to forecast from long term load transfers			Not applicable to BPI
4	Remove GA balances pertaining to Class A customers			Not applicable - class a revenues and expenses balance out to zero in this account
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis			Not applicable
6	Differences in GA IESO posted rate and rate charged on IESO invoice			Not applicable
7	Loss factor variance		\$ 349,598	Variance between the loss factor used for billings (based on 2013 COS) and calculated actual losses
8	RPP/Non-RPP allocation adjustment		\$ 385,372	Allocation adjustment - RPP/non-RPP split - 2016 - offset impact to a/c 1588
9				
10				
Note 6	Adjusted Net Change in Principal Balance in the GL		-\$ 413,211	
	Net Change in Expected GA Balance in the Year Per Analysis		-\$ 395,348	
	Unresolved Difference		-\$ 17,863	
	Unresolved Difference as % of Expected GA Payments to IESO		0.0%	

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

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
Cumulative Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

Additional Notes and Comments

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
 Drop down cells

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

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

Year		2017		
Total Metered excluding WMP	C = A+B	502,305,356	kWh	100%
RPP	A	383,768,360	kWh	76.4%
Non RPP	B = D+E	118,536,997	kWh	23.6%
Non-RPP Class A	D	118,536,997	kWh	23.6%
Non-RPP Class B*	E	-	kWh	0.0%

*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

GA Billing Rate Description

BPI consistently bills all rate classes based on the first estimate. For bills spanning more than one month, BPI applies a blended rate proportional to the kWhs consumed in each calendar month.

Note 4 **Analysis of Expected GA Amount**

Year	2017								
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	33,517,501	33,029,726	37,814,408	38,302,182	0.06687	\$ 2,561,267	0.08227	\$ 3,151,121	\$ 589,854
February	36,474,818	37,814,408	33,468,903	32,129,313	0.10559	\$ 3,392,534	0.08639	\$ 2,775,651	-\$ 616,883
March	33,167,687	33,468,903	37,233,894	36,932,678	0.08409	\$ 3,105,669	0.07135	\$ 2,635,147	-\$ 470,522
April	36,469,499	37,233,894	32,943,746	32,179,351	0.06874	\$ 2,212,009	0.10778	\$ 3,468,290	\$ 1,256,282
May	33,307,717	32,943,746	38,619,721	38,983,693	0.10623	\$ 4,141,238	0.12307	\$ 4,797,723	\$ 656,485
June	37,013,723	38,619,721	41,685,420	40,079,422	0.11954	\$ 4,791,094	0.11848	\$ 4,748,610	-\$ 42,484
July	39,232,396	41,685,420	43,553,048	41,100,024	0.10652	\$ 4,377,975	0.11280	\$ 4,636,083	\$ 258,108
August	32,383,661	43,553,048	33,269,369	22,099,981	0.11500	\$ 2,541,498	0.10109	\$ 2,234,087	-\$ 307,411
September	32,365,292	33,269,369	30,485,219	29,581,142	0.12739	\$ 3,768,342	0.08864	\$ 2,622,072	-\$ 1,146,269
October	30,384,814	30,485,219	31,767,223	31,666,818	0.10212	\$ 3,233,815	0.12563	\$ 3,978,302	\$ 744,487
November	31,036,700	31,767,223	32,621,929	31,891,406	0.11164	\$ 3,560,357	0.09704	\$ 3,094,742	-\$ 465,615
December	28,647,650	32,621,929	31,463,360	27,489,082	0.08391	\$ 2,306,609	0.09207	\$ 2,530,920	\$ 224,311
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	404,001,460	426,492,606	424,926,239	402,435,093		\$ 39,992,405		\$ 40,672,748	\$ 680,343

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)			\$ 283,552	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year			
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year		-\$ 537	final 2017 True up booked in 2018
2a	Remove prior year end unbilled to actual revenue differences		\$ -	BPI accrues unbilled revenue based on actual billings
2b	Add current year end unbilled to actual revenue differences		\$ -	BPI accrues unbilled revenue based on actual billings
3a	Remove difference between prior year accrual to forecast from long term load transfers			Not applicable to BPI
3b	Add difference between current year accrual to forecast from long term load transfers			Not applicable to BPI
4	Remove GA balances pertaining to Class A customers			Not applicable - class a revenues and expenses balance out to zero in this account
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis			Not applicable
6	Differences in GA IESO posted rate and rate charged on IESO invoice			Not applicable
7			\$ 319,234	Variance between the loss factor used for billings (based on 2017 COS) and calculated actual losses
8				
9				
10				

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 602,249
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 680,343
	Unresolved Difference	-\$ 78,094
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.2%</u>

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

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2016	-\$ 395,348	-\$ 1,831,214	\$ 1,418,003	-\$ 413,211	-\$ 17,863	\$ 42,564,534	0.0%
2017	\$ 680,343	\$ 283,552	\$ 318,697	\$ 602,249	-\$ 78,094	\$ 40,672,748	-0.2%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
Cumulative Balance	\$ 284,994	-\$ 1,547,663	\$ 1,736,700	\$ 189,037	-\$ 95,957	\$ 83,237,282.42	N/A

Additional Notes and Comments

Interrogatory Attachment C

Validation of Tabs 6.1 and 6.2 (excel)

Validation of Data used in Class B GA and CBR Allocations

		2016	2017	
Total metered volume Excl WMP	A	901,420,030	892,260,750	Source I26 of tab 4. Billing Det. for Def-Var
Non-RPP excl WMP	B	499,098,829	508,492,393	Source C26 of tab 6.1 GA
Class A Full year	C	51,070,898	49,873,428	Source E26 of tab 6.1 GA
Class A Full Part year:				
While Class A	D	22,567,269	66,455,538	=+F-E
While Class B	E	103,857,586	81,923,346	Source D21 of tab 6.1a GA Allocation
	F	126,424,855	148,378,884	Source G26 of tab 6.1 GA
Total non-RPP excl WMP and full year volumes for class A customers who were class A for the full year, and the class A volumes who were class A part year	G= +B-C-D	425,460,662	392,163,427	Input in D20 of tab 6.1a GA Allocation
Total Class B Customers excl WMP and Full year volumes for customers who were class A for full year, and the class A customers who were class A part year	H=+A-C-D	827,781,863	775,931,784	Input in D20 of tab 6.2a CBR_B Allocation

LDC input cells

Interrogatory Attachment D
Updated LRAMVA Work Form (excel)



Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

Generic LRAMVA Work Forms

Worksheet Name	Description
1. LRAMVA Summary	Tables 1-a and 1-b provide a summary of the LRAMVA balances and carrying charges associated with the LRAMVA disposition. The balances are populated from entries into other tabs throughout this work form.
1-a. Summary of Changes	Tables A-1 and A-2 include a template for LDCs to summarize changes to the LRAMVA work form.
2. LRAMVA Threshold	Tables 2-a, 2-b and 2-c include the LRAMVA thresholds and allocations by rate class.
3. Distribution Rates	Tables 3-a and 3-b include the distribution rates that are used to calculate lost revenues.
3-a. Rate Class Allocations	A blank spreadsheet is provided to allow LDCs to populate distributor specific rate class percentages to allocate actual CDM savings to different customer classes.
4. 2011-2014 LRAM	Tables 4-a, 4-b, 4-c and 4-d include the template 2011-2014 LRAMVA work forms.
5. 2015-2020 LRAM	Tables 5-a, 5-b, 5-c and 5-d include the template 2015-2020 LRAMVA work forms.
6. Carrying Charges	Table 6-b includes the variance on carrying charges related to the LRAMVA disposition.
7. Persistence Report	A blank spreadsheet is provided to allow LDCs to populate with CDM savings persistence data provided by the IESO.
8. Streetlighting	A blank spreadsheet is provided to allow LDCs to populate data on streetlighting projects whose savings were not provided by the IESO in the CDM Final Results Report (i.e., streetlighting projects).

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

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



LRAMVA Work Form: Instructions

Tab	Instructions
LRAMVA Checklist/Schematic Tab	<p>The LRAMVA work form was created in a generic manner for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2017, 2018, 2019 and 2020 related components) but have been included in an effort to avoid major updates in the future. Distributors should follow the checklist, which is referenced in this tab of the work form and listed below:</p> <ul style="list-style-type: none"> o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a. o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form. o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved. o Include a copy of initiative-level persistence savings information that was verified by the IESO. Persistence information is available upon request from the IESO. o Apply the IESO verified savings adjustments to the year it relates to. For example, savings adjustments to 2015 programs will be provided to LDCs with the 2016 Final Results Report. The 2015 savings adjustments should be included in the 2015 verified savings portion of the work form. o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable. o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a.
Tab 1. LRAMVA Summary	Distributors are required to report any past approved LRAMVA amounts along with the current LRAMVA amount requested for approval. There are separate tables indicating new lost revenues and carrying charges amounts by year and the totals for rate rider calculations.
Tab 1-a. Summary of Changes	Distributors should list all significant changes and changes in assumptions in the generic work form affecting the LRAMVA.
Tab 2. LRAMVA Threshold	Distributors should use the tables to display the LRAMVA threshold amounts as approved at a rate class level. This should be taken from the LDC's most recently approved cost of service application.
Tab 3. Distribution Rates	Distributors should complete the tables with rate class specific distribution rates and adjustments as applicable.
Tab 3-a. Rate Class Allocations	A tab is provided to allow LDCs to include documentation or analysis on how rate class allocations for actual CDM savings were determined by customer class and program each year. The rate class allocations would support the LRAMVA rate class allocation figures used in Tabs 4 and 5.
Tabs 4 and 5 (2011-2020)	<p>Distributors should complete the lost revenue calculation for 2011-2014 program years and 2015-2020 program years, as applicable, by undertaking the following:</p> <ul style="list-style-type: none"> o Input or manually link the savings, adjustments and program savings persistence data from Tab 7 (Persistence Report) to Tabs 4 and 5. As noted earlier, persistence data is available upon request from the IESO. o Ensure that the IESO verified savings adjustments apply to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. o Confirm the monthly multipliers applied to demand savings. If a different monthly multiplier is used than what was confirmed in the LRAMVA Report, provide rationale in Tab 1-a and highlight the new monthly multiplier that has been used. o Input the rate class allocations by program and year to allocate actual savings to customers. If a different allocation is proposed for adjustments, LDCs must provide the supporting rationale in Tab 1-a and highlight the change. o Provide assumptions about the year(s) in which persistence is captured in the load forecast via the "Notes" section of each table and adjust what is included in the LRAMVA totals, as appropriate.
Tab 6. Carrying Charges	Distributors are requested to calculate carrying charges based on the methodology provided in the work form. This includes updating Table 6 as new prescribed interest rates for deferral and variance accounts become available and entering any collected interest amounts into the "Amounts Cleared" row to calculate outstanding variances on carrying charges.
Tab 7. Persistence Report	Persistence savings report(s) provided by the IESO should be included for the relevant years in the LRAMVA work form. Tab 7 has been created consistently with the IESO's persistence report.
Tab 8. Streetlighting	A tab is provided to ensure LDCs include documentation or data to support projects whose program savings were not provided by the IESO (i.e., streetlighting projects).

LRAMVA Work Form: Checklist and Schematic

Version 3.0 (2019)

General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2018, 2019 and 2020 related components). These have been included (but hidden in the work form) in an effort to avoid major updates in the future. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results each year. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

LRAMVA (\$) = (Actual Net CDM Savings - Forecast CDM Savings) x Distribution Volumetric Rate + Carrying Charges from LRAMVA balance

Legend

Drop Down List (Blue)

Important Checklist

- Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
- Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
- Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
- Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
- Apply the IESO verified savings adjustments to the year it relates to.
- Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
- Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
Actual Incremental CDM Savings by Initiative	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
Actual Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
LRAMVA (\$) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges (\$) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
Total LRAMVA (\$) by Rate Class	Tab "1. LRAMVA Summary"			



LRAMVA Work Form: Summary Tab

Legend	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

LDC Name | Brantford Power

Application Details

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

A. Previous LRAMVA Application

Previous LRAMVA Application (EB#)	EB-20XX-XXXX
Application of Previous LRAMVA Claim	20XX COS/IRM Application
Period of LRAMVA Claimed in Previous Application	20XX-20XX
Amount of LRAMVA Claimed in Previous Application	\$ -

B. Current LRAMVA Application

Current LRAMVA Application (EB#)	EB-20XX-XXXX
Application of Current LRAMVA Claim	20XX COS/IRM Application
Period of New LRAMVA in this Application	20XX-20XX
Period of Rate Recovery (# years)	

C. Documentation of Changes

Original Amount	
Amount for Final Disposition	

Actual Lost Revenues (\$)	A	\$	629,730
Forecast Lost Revenues (\$)	B	\$	301,414
Carrying Charges (\$)	C	\$	11,451
LRAMVA (\$) for Account 1568	A-B+C	\$	339,766

Table 1-a. LRAMVA Totals by Rate Class

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$140,309	\$4,175	\$144,484
GS<50 kW	kWh	\$84,256	\$2,791	\$87,047
GS>50 kW	kW	\$103,751	\$4,485	\$108,235
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
Total		\$328,315	\$11,451	\$339,766

Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS>50 kW	0												Total	
		kWh	kWh	kW	0	0	0	0	0	0	0	0	0	0	0			
2011 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2012 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2013 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2014 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2015 Actuals	<input checked="" type="checkbox"/>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2016 Actuals	<input type="checkbox"/>	\$109,247.95	\$101,492.14	\$217,632.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,372.65
2016 Forecast		(\$43,209.43)	(\$36,418.65)	(\$43,653.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$123,281.98)
Amount Cleared																		
2017 Actuals		\$83,868.42	\$28,743.10	\$88,745.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$201,356.92
2017 Forecast		(\$9,598.18)	(\$9,560.71)	(\$158,973.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$178,132.33)
Amount Cleared																		
Carrying Charges		\$4,174.99	\$2,790.92	\$4,484.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,450.57
Total LRAMVA Balance		\$144,484	\$87,047	\$108,235	\$0	\$339,766												

Note: LDC to make note of assumptions included above, if any



LRAMVA Work Form: Summary of Changes

Legend

- User Inputs (Green)
- Drop Down List (Blue)
- Instructions (Grey)

Table A-1. Changes to Generic Assumptions in LRAMVA Work Form

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; etc. All changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

Table A-2. Updates to LRAMVA Disposition

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1	6. Carrying Charges	C46	Updated Q4 2018 prescribed interest rate to 2.17%	As per Staff IR-10 b) ii)
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

LRAMVA Work Form: Forecast Lost Revenues

Version 3.0 (2019)

Legend

User Inputs (Green)
Drop Down List (Blue)
Auto Populated Cells (White)
Instructions (Grey)

Table 2-a. LRAMVA Threshold 2013

Please provide the LRAMVA threshold approved in the cost of service (COS) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS>50 kW	0.0															
	kWh	kWh	kWh	kW	0.0															
kWh	14,809,175	3,928,130	5,278,065	5,602,980																
kW	14,264	0	0	14,264																
Summary		3928130.3	5278065.33	14263.65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold: 2013 Settlement Agreement (EB-2012-0109), p. 24/48

Table 2-b. LRAMVA Threshold 2017

Please provide the LRAMVA threshold approved in the last COS application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS>50 kW	0.0															
	kWh	kWh	kWh	kW	0.0															
kWh	23,341,747	1,262,919	1,210,217	20,868,611																
kW	56,673			56,673																
Summary		1262919	1210217	56673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold: 2017 Settlement Agreement (EB-2016-0058)

Table 2-c. Inputs for LRAMVA Thresholds

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	GS<50 kW	GS>50 kW	0.0															
		kWh	kWh	kW	0.0															
2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	2013	3,928,130	5,278,065	14,264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017	2017	1,262,919	1,210,217	56,673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: LDC to make note of assumptions included above, if any

LRAMVA Work Form: Distribution Rates

Table 3. Inputs for Distribution Rates and Adjustments by Rate Class

Please complete Table 3 with the rate class specific distribution rates that pertain to the years of the LRAMVA disposition. Any adjustments that affect distribution rates can be incorporated in the calculation by expanding the "plus" button at the left hand bar. Table 3 will convert the distribution rates to a calendar year rate (January to December) based on the number of months entered in row 16 of each rate year starting from January to the start of the LDC's rate year. Please enter 0 in row 16, if the rate year begins on January 1. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas in Table 3-a accordingly.

	Billing Unit	EB-2009-XXXX	EB-2010-XXXX	EB-2011-XXXX	EB-2012-XXXX	EB-2013-XXXX	EB-2014-XXXX	EB-2015-0055	EB-2016-XXXX	EB-2017-XXXX	EB-2018-XXXX	EB-2019-XXXX	EB-2020-XXXX
Rate Year		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Period 1 (# months)													
Period 2 (# months)		12	12	12	12	12	12	12	12	12	12	12	12
Residential	kWh							\$ 0.0110	\$ 0.0076				
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0110	\$ 0.0076	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0110	\$ 0.0076	\$ -	\$ -	\$ -	\$ -
GS<50 kW	kWh							\$ 0.0069	\$ 0.0079				
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0069	\$ 0.0079	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0069	\$ 0.0079	\$ -	\$ -	\$ -	\$ -
GS>50 kW	kW							\$ 3.0605	\$ 2.8051				
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.0605	\$ 2.8051	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.0605	\$ 2.8051	\$ -	\$ -	\$ -	\$ -

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

Table 3-a. Distribution Rates by Rate Class

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. **Please clear the rates related to the year(s) that are not part of the LRAMVA claim.**

The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 and 5.

Year	Residential	GS<50 kW	GS>50 kW											
	kWh	kWh	kW	0	0	0	0	0	0	0	0	0	0	0
2011	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0110	\$0.0069	\$3.0605	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0076	\$0.0079	\$2.8051	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition

	2016			2017		
	Residential	GS<50	GS>50	Residential	GS<50	GS>50
2011-2014						
Consumer Program						
Appliance Retirement	100%					
Appliance Exchange	100%					
HVAC Incentives	100%					
Conservation Instant Coupon Booklet	100%					
Bi-Annual Retailer Event	100%					
Business Program						
Retrofit - 2011 Programs		66%	34%			
Retrofit - 2012 Programs		15%	85%			
Retrofit - 2013 Programs		8%	92%			
Retrofit - 2014 Programs		18%	82%			
Direct Install Lighting		100%				
Energy Audit		100%				
Industrial Program						
Process & System Upgrades			100%			
Home Assistance Program						
Home Assistance Program	100%					
Pre-2011 Programs completed in 2011						
Electricity Retrofit Incentive Program						
High Performance New Construction - 2011-2013 Programs			100%			
High Performance New Construction - 2014 Programs		100%				
Other						
Program Enabled Savings		100%				

2015-2020						
Residential Program						
Coupon Initiative	100%			100%		
Bi-Annual Retailer Event Initiative	100%			100%		
Appliance Retirement Initiative	100%			100%		
HVAC Incentives Initiative	100%			100%		
Residential New Construction and Major Renovation Initiative	100%					
Commercial & Institutional Program						
Efficiency: Equipment Replacement Incentive Initiative		100%			100%	
Direct Install Lighting and Water Heating Initiative		100%			100%	
New Construction and Major Renovation Initiative		100%			100%	
Industrial Program						
Process and Systems Upgrades Initiatives - Energy Manager Initiative						100%
Low Income						
Low Income Initiative	100%			100%		
Other						
Program Enabled Savings		100%			100%	
Conservation Fund Pilots						
Home Depot appliance Market Uplift	100%					
Loblaws Pilot			100%			100%
Conservation First Framework						
Residential Province-wide programs						
Save on Energy Coupon Program	100%			100%		
Save on Energy Heating and Cooling Program	100%			100%		
Save on Energy Home Assistance	100%			100%		
Non-Residential Province-Wide Programs						
Save on Energy Retrofit Program		11%	89%		11%	89%
Save on Energy Small Business Lighting Program		100%			100%	
Save on Energy Process & Systems Upgrades Program						100%
Save on Energy Energy Manager Program		100%				100%
Save on Energy High Performance New Construction Program		100%				
Pilot Programs						
Whole Home Pilot Program				100%		



LRAMVA Work Form: 2011 - 2014 Lost Revenues Work Form

Version 3.0 (2019)

Legend

User Inputs (Green)
Auto Populated Cells (White)
Instructions (Grey)

Instructions

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2011-2014 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future can be claimed as approved LRAMVA amounts are considered to be final.
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.
4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.
5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

Tables

- [Table 4-a. 2011 Lost Revenues](#)
- [Table 4-b. 2012 Lost Revenues](#)
- [Table 4-c. 2013 Lost Revenues](#)
- [Table 4-d. 2014 Lost Revenues](#)

Table 4-a. 2011 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA		
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011		2012	2013	2014	2015	2016	2017	2018	2019	2020	Residential	GS<50 kW	GS>50 kW		
Consumer Program																							kWh	kWh	kW		
Actual CDM Savings in 2011		0	0	0	0	0	3,842,746							0	0	0	0	0	844					0	0	0	
Forecast CDM Savings in 2011																							0	0	0		
Distribution Rate in 2011																							\$0.00000	\$0.00000	\$0.00000		
Lost Revenue in 2011 from 2011 programs																							\$0.00	\$0.00	\$0.00		
Forecast Lost Revenues in 2011																							\$0.00	\$0.00	\$0.00		
LRAMVA in 2011																											
2011 Savings Persisting in 2012																							0	0	0		
2011 Savings Persisting in 2013																							0	0	0		
2011 Savings Persisting in 2014																							0	0	0		
2011 Savings Persisting in 2015																							0	0	0		
2011 Savings Persisting in 2016																							769,850	2,344,482	1,657		
2011 Savings Persisting in 2017																							0	0	0		
2011 Savings Persisting in 2018																							0	0	0		
2011 Savings Persisting in 2019																							0	0	0		
2011 Savings Persisting in 2020																							0	0	0		

Note: LDC to make note of key assumptions included above

Table 4-b. 2012 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA		
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012		2013	2014	2015	2016	2017	2018	2019	2020	2021	Residential	GS<50 kW	GS>50 kW		
Consumer Program																							kWh	kWh	kW		
Actual CDM Savings in 2012		0	0	0	0	5,580,103								0	0	0	0	1,000	0				0	0	0		
Forecast CDM Savings in 2012																							0	0	0		
Distribution Rate in 2012																							\$0.00000	\$0.00000	\$0.00000		
Lost Revenue in 2012 from 2011 programs																							\$0.00	\$0.00	\$0.00		
Lost Revenue in 2012 from 2012 programs																							\$0.00	\$0.00	\$0.00		
Total Lost Revenues in 2012																							\$0.00	\$0.00	\$0.00		
Forecast Lost Revenues in 2012																							\$0.00	\$0.00	\$0.00		
LRAMVA in 2012																											
2012 Savings Persisting in 2013																							0	0	0		
2012 Savings Persisting in 2014																							0	0	0		
2012 Savings Persisting in 2015																							0	0	0		
2012 Savings Persisting in 2016																							883,603	876,913	7,082		
2012 Savings Persisting in 2017																							0	0	0		
2012 Savings Persisting in 2018																							0	0	0		
2012 Savings Persisting in 2019																							0	0	0		
2012 Savings Persisting in 2020																							0	0	0		

Note: LDC to make note of key assumptions included above

Table 4-c. 2013 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA		
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013		2014	2015	2016	2017	2018	2019	2020	2021	2022	Residential	GS<50 kW	GS>50 kW		
Consumer Program																							kWh	kWh	kW		
Actual CDM Savings in 2013		0	0	0	6,791,025									0	0	0	1,728	0					0	0	0		
Forecast CDM Savings in 2013																							0	0	0		
Distribution Rate in 2013																							\$0.00000	\$0.00000	\$0.00000		
Lost Revenue in 2013 from 2011 programs																							\$0.00	\$0.00	\$0.00		
Lost Revenue in 2013 from 2012 programs																							\$0.00	\$0.00	\$0.00		
Lost Revenue in 2013 from 2013 programs																							\$0.00	\$0.00	\$0.00		
Total Lost Revenues in 2013																							\$0.00	\$0.00	\$0.00		
Forecast Lost Revenues in 2013																							\$0.00	\$0.00	\$0.00		
LRAMVA in 2013																											
2013 Savings Persisting in 2014																							0	0	0		
2013 Savings Persisting in 2015																							0	0	0		
2013 Savings Persisting in 2016																							772,176	1,469,875	10,504		
2013 Savings Persisting in 2017																							0	0	0		
2013 Savings Persisting in 2018																							0	0	0		
2013 Savings Persisting in 2019																							0	0	0		
2013 Savings Persisting in 2020																							0	0	0		

Note: LDC to make note of key assumptions included above

Table 4-d. 2014 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA		
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014		2015	2016	2017	2018	2019	2020	2021	2022	2023	Residential	GS<50 kW	GS>50 kW		
Consumer Program																							kWh	kWh	kW		
Actual CDM Savings in 2014		0	0	33,032,222										0	0	4,087	0						0	0	0		
Forecast CDM Savings in 2014																							0	0	0		
Distribution Rate in 2014																							\$0.00000	\$0.00000	\$0.00000		
Lost Revenue in 2014 from 2011 programs																							\$0.00	\$0.00	\$0.00		
Lost Revenue in 2014 from 2012 programs																							\$0.00	\$0.00	\$0.00		
Lost Revenue in 2014 from 2013 programs																							\$0.00	\$0.00	\$0.00		
Lost Revenue in 2014 from 2014 programs																							\$0.00	\$0.00	\$0.00		
Total Lost Revenues in 2014																							\$0.00	\$0.00	\$0.00		
Forecast Lost Revenues in 2014																							\$0.00	\$0.00	\$0.00		
LRAMVA in 2014																											
2014 Savings Persisting in 2015																							0	0	0		
2014 Savings Persisting in 2016																							1,594,963	1,192,659	42,473		
2014 Savings Persisting in 2017																							0	0	0		
2014 Savings Persisting in 2018																							0	0	0		
2014 Savings Persisting in 2019																							0	0	0		
2014 Savings Persisting in 2020																							0	0	0		

Note: LDC to make note of key assumptions included above



Ontario Energy Board

LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

Legend

User Inputs (Green)

Auto Populated Cells (White)

Instructions (Grey)

Instructions

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly
4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic

5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows

Tables

[Table 5-a. 2015 Lost Revenues](#)

[Table 5-b. 2016 Lost Revenues](#)

[Table 5-c. 2017 Lost Revenues](#)

[Table 5-d. 2018 Lost Revenues](#)

[Table 5-e. 2019 Lost Revenues](#)

[Table 5-f. 2020 Lost Revenues](#)

Table 5-a. 2015 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA			
		2015	2015	Residential	GS<50 kW	GS>50 kW	Total
Legacy Framework				kWh	kWh	kW	
Actual CDM Savings in 2015		0	0	0	0	0	
Forecast CDM Savings in 2015				0	0	0	
Distribution Rate in 2015				\$0.00000	\$0.00000	\$0.00000	
Lost Revenue in 2015 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2015 from 2015 programs				\$0.00	\$0.00	\$0.00	\$0.00
Total Lost Revenues in 2015				\$0.00	\$0.00	\$0.00	\$0.00
Forecast Lost Revenues in 2015				\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2015							\$0.00
2015 Savings Persisting in 2016				1,783,354	6,895,110	167	
2015 Savings Persisting in 2017				0	0	0	
2015 Savings Persisting in 2018				0	0	0	
2015 Savings Persisting in 2019				0	0	0	
2015 Savings Persisting in 2020				0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-b. 2016 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA			
		2016	2016	Residential	GS<50 kW	GS>50 kW	Total
Legacy Framework				kWh	kWh	kW	
Actual CDM Savings in 2016		12,181,475	1,420	4,127,686	1,929,967	9,228	
Forecast CDM Savings in 2016				3,928,130	5,278,065	14,264	
Distribution Rate in 2016				\$0.01100	\$0.00690	\$3.06050	
Lost Revenue in 2016 from 2011 programs				\$8,468.35	\$16,176.92	\$5,072.78	\$29,718.05
Lost Revenue in 2016 from 2012 programs				\$9,719.63	\$6,050.70	\$21,673.11	\$37,443.44
Lost Revenue in 2016 from 2013 programs				\$8,493.94	\$10,142.14	\$32,147.86	\$50,783.94
Lost Revenue in 2016 from 2014 programs				\$17,544.59	\$8,229.35	\$129,987.49	\$155,761.43
Lost Revenue in 2016 from 2015 programs				\$19,616.89	\$47,576.26	\$510.49	\$67,703.64
Lost Revenue in 2016 from 2016 programs				\$45,404.55	\$13,316.77	\$28,240.82	\$86,962.14
Total Lost Revenues in 2016				\$109,247.95	\$101,492.14	\$217,632.56	\$428,372.65
Forecast Lost Revenues in 2016				\$43,209.43	\$36,418.65	\$43,653.90	\$123,281.98
LRAMVA in 2016							\$305,090.66
2016 Savings Persisting in 2017				4,127,553	1,929,967	9,217	
2016 Savings Persisting in 2018				0	0	0	
2016 Savings Persisting in 2019				0	0	0	
2016 Savings Persisting in 2020				0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-c. 2017 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA			
		2017	2017	Residential	GS<50 kW	GS>50 kW	Total
Legacy Framework				kWh	kWh	kW	
Actual CDM Savings in 2017		16,387,248	2,809	6,907,766	1,708,400	22,420	
Forecast CDM Savings in 2017				1,262,919	1,210,217	56,673	
Distribution Rate in 2017				\$0.00760	\$0.00790	\$2.80510	
Lost Revenue in 2017 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2015 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2017 from 2016 programs				\$31,369.40	\$15,246.74	\$25,854.16	\$72,470.30
Lost Revenue in 2017 from 2017 programs				\$52,499.02	\$13,496.36	\$62,891.24	\$128,886.62
Total Lost Revenues in 2017				\$83,868.42	\$28,743.10	\$88,745.40	\$201,356.92
Forecast Lost Revenues in 2017				\$9,598.18	\$9,560.71	\$158,973.43	\$178,132.33
LRAMVA in 2017							\$23,224.59
2017 Savings Persisting in 2018				0	0	0	
2017 Savings Persisting in 2019				0	0	0	
2017 Savings Persisting in 2020				0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-d. 2018 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA			
		2018	2018	Residential	GS<50 kW	GS>50 kW	Total
Legacy Framework				kWh	kWh	kW	
Actual CDM Savings in 2018		0	0	0	0	0	
Forecast CDM Savings in 2018				0	0	0	
Distribution Rate in 2018				\$0.00000	\$0.00000	\$0.00000	
Lost Revenue in 2018 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2015 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2016 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2017 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2018 from 2018 programs				\$0.00	\$0.00	\$0.00	\$0.00
Total Lost Revenues in 2018				\$0.00	\$0.00	\$0.00	\$0.00
Forecast Lost Revenues in 2018				\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2018							\$0.00
2018 Savings Persisting in 2019				0	0	0	
2018 Savings Persisting in 2020				0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-e. 2019 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA			
		2019	2019	Residential	GS<50 kW	GS>50 kW	Total
Legacy Framework				kWh	kWh	kW	
Actual CDM Savings in 2019		0	0	0	0	0	
Forecast CDM Savings in 2019				0	0	0	
Distribution Rate in 2019				\$0.00000	\$0.00000	\$0.00000	
Lost Revenue in 2019 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2015 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2016 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2017 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2018 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2019 from 2019 programs				\$0.00	\$0.00	\$0.00	\$0.00
Total Lost Revenues in 2019				\$0.00	\$0.00	\$0.00	\$0.00
Forecast Lost Revenues in 2019				\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2019							\$0.00
2019 Savings Persisting in 2020				0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-f. 2020 Lost Revenues Work Form

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Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA			
		2020	2020	Residential	GS<50 kW	GS>50 kW	Total
Legacy Framework				kWh	kWh	kW	
Actual CDM Savings in 2020		0	0	0	0	0	
Forecast CDM Savings in 2020				0	0	0	
Distribution Rate in 2020				\$0.00000	\$0.00000	\$0.00000	
Lost Revenue in 2020 from 2011 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2012 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2013 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2014 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2015 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2016 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2017 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2018 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2019 programs				\$0.00	\$0.00	\$0.00	\$0.00
Lost Revenue in 2020 from 2020 programs				\$0.00	\$0.00	\$0.00	\$0.00
Total Lost Revenues in 2020				\$0.00	\$0.00	\$0.00	\$0.00
Forecast Lost Revenues in 2020				\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2020							\$0.00

Note: LDC to make note of key assumptions included above

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LRAMVA Work Form: Carrying Charges by Rate Class

Legend

- User Inputs (Green)
- Auto Populated Cells (White)
- Instructions (Grey)

Instructions

1. The table below shows the prescribed interest rates for deferral and variance accounts. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges.

2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding.

3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts included in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

Table 6. Prescribed Interest Rates

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%

Table 6-a. Calculation of Carrying Costs by Rate Class

[Go to Tab 1: Summary](#)

Month	Period	Quarter	Monthly Rate	Residential	GS<50 kW	GS>50 kW	Total
Jan-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Feb-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Mar-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Apr-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
May-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Jun-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Jul-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Aug-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Sep-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Oct-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Nov-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Dec-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2011				\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared							

2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	
2019 Q2	
2019 Q3	
2019 Q4	
2020 Q1	
2020 Q2	
2020 Q3	
2020 Q4	

[Check OEB website](#)

Opening Balance for 2012						\$0.00	\$0.00	\$0.00	\$0.00
Jan-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2012				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared									
Opening Balance for 2013						\$0.00	\$0.00	\$0.00	\$0.00
Jan-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2013				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared									
Opening Balance for 2014						\$0.00	\$0.00	\$0.00	\$0.00
Jan-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jun-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jul-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oct-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nov-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dec-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2014				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Amount Cleared							
Opening Balance for 2015				\$0.00	\$0.00	\$0.00	\$0.00
Jan-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Feb-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Mar-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00
Apr-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
May-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Jun-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Jul-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Aug-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Sep-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Oct-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Nov-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Dec-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2015				\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared							
Opening Balance for 2016				\$0.00	\$0.00	\$0.00	\$0.00
Jan-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00
Feb-16	2011-2016	Q1	0.09%	\$5.04	\$4.97	\$13.29	\$23.31
Mar-16	2011-2016	Q1	0.09%	\$10.09	\$9.94	\$26.58	\$46.61
Apr-16	2011-2016	Q2	0.09%	\$15.13	\$14.91	\$39.87	\$69.92
May-16	2011-2016	Q2	0.09%	\$20.18	\$19.88	\$53.16	\$93.22
Jun-16	2011-2016	Q2	0.09%	\$25.22	\$24.85	\$66.45	\$116.53
Jul-16	2011-2016	Q3	0.09%	\$30.27	\$29.83	\$79.74	\$139.83
Aug-16	2011-2016	Q3	0.09%	\$35.31	\$34.80	\$93.03	\$163.14
Sep-16	2011-2016	Q3	0.09%	\$40.36	\$39.77	\$106.32	\$186.44
Oct-16	2011-2016	Q4	0.09%	\$45.40	\$44.74	\$119.61	\$209.75
Nov-16	2011-2016	Q4	0.09%	\$50.45	\$49.71	\$132.90	\$233.06
Dec-16	2011-2016	Q4	0.09%	\$55.49	\$54.68	\$146.19	\$256.36
Total for 2016				\$332.94	\$328.08	\$877.14	\$1,538.17
Amount Cleared							
Opening Balance for 2017				\$332.94	\$328.08	\$877.14	\$1,538.17
Jan-17	2011-2017	Q1	0.09%	\$60.54	\$59.65	\$159.48	\$279.67
Feb-17	2011-2017	Q1	0.09%	\$66.21	\$61.12	\$154.12	\$281.44
Mar-17	2011-2017	Q1	0.09%	\$71.88	\$62.58	\$148.75	\$283.21
Apr-17	2011-2017	Q2	0.09%	\$77.56	\$64.05	\$143.39	\$284.99
May-17	2011-2017	Q2	0.09%	\$83.23	\$65.51	\$138.02	\$286.76
Jun-17	2011-2017	Q2	0.09%	\$88.90	\$66.98	\$132.66	\$288.54
Jul-17	2011-2017	Q3	0.09%	\$94.58	\$68.44	\$127.29	\$290.31
Aug-17	2011-2017	Q3	0.09%	\$100.25	\$69.91	\$121.93	\$292.09
Sep-17	2011-2017	Q3	0.09%	\$105.92	\$71.37	\$116.56	\$293.86
Oct-17	2011-2017	Q4	0.13%	\$152.18	\$99.33	\$151.63	\$403.14
Nov-17	2011-2017	Q4	0.13%	\$159.91	\$101.32	\$144.32	\$405.56
Dec-17	2011-2017	Q4	0.13%	\$167.65	\$103.32	\$137.00	\$407.97
Total for 2017				\$1,561.74	\$1,221.66	\$2,552.30	\$5,335.70

Amount Cleared							
Opening Balance for 2018				\$1,561.74	\$1,221.66	\$2,552.30	\$5,335.70
Jan-18	2011-2018	Q1	0.13%	\$175.39	\$105.32	\$129.69	\$410.39
Feb-18	2011-2018	Q1	0.13%	\$175.39	\$105.32	\$129.69	\$410.39
Mar-18	2011-2018	Q1	0.13%	\$175.39	\$105.32	\$129.69	\$410.39
Apr-18	2011-2018	Q2	0.16%	\$220.99	\$132.70	\$163.41	\$517.10
May-18	2011-2018	Q2	0.16%	\$220.99	\$132.70	\$163.41	\$517.10
Jun-18	2011-2018	Q2	0.16%	\$220.99	\$132.70	\$163.41	\$517.10
Jul-18	2011-2018	Q3	0.16%	\$220.99	\$132.70	\$163.41	\$517.10
Aug-18	2011-2018	Q3	0.16%	\$220.99	\$132.70	\$163.41	\$517.10
Sep-18	2011-2018	Q3	0.16%	\$220.99	\$132.70	\$163.41	\$517.10
Oct-18	2011-2018	Q4	0.18%	\$253.73	\$152.36	\$187.62	\$593.70
Nov-18	2011-2018	Q4	0.18%	\$253.73	\$152.36	\$187.62	\$593.70
Dec-18	2011-2018	Q4	0.18%	\$253.73	\$152.36	\$187.62	\$593.70
Total for 2018				\$4,174.99	\$2,790.92	\$4,484.65	\$11,450.57
Amount Cleared							
Opening Balance for 2019				\$4,174.99	\$2,790.92	\$4,484.65	\$11,450.57
Jan-19	2011-2019	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Feb-19	2011-2019	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Mar-19	2011-2019	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Apr-19	2011-2019	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
May-19	2011-2019	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Jun-19	2011-2019	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Jul-19	2011-2019	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Aug-19	2011-2019	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Sep-19	2011-2019	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Oct-19	2011-2019	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Nov-19	2011-2019	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Dec-19	2011-2019	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2019				\$4,174.99	\$2,790.92	\$4,484.65	\$11,450.57
Amount Cleared							
Opening Balance for 2020				\$4,174.99	\$2,790.92	\$4,484.65	\$11,450.57
Jan-20	2011-2020	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Feb-20	2011-2020	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Mar-20	2011-2020	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Apr-20	2011-2020	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
May-20	2011-2020	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Jun-20	2011-2020	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Jul-20	2011-2020	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Aug-20	2011-2020	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Sep-20	2011-2020	Q3	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Oct-20	2011-2020	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Nov-20	2011-2020	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Dec-20	2011-2020	Q4	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
Total for 2020				\$4,174.99	\$2,790.92	\$4,484.65	\$11,450.57
Amount Cleared							



Supporting Documentation:
LDC Persistence Savings Results from IESO

Table 7. 2011-2020 Verified Program Results and Persistence into Future Years

Table with columns: Portfolio, #1, #2, #3, #4, #5, #6, #7, #8, #9, #10, #11, #12, #13, #14, #15, #16, #17, #18, #19, #20, #21, #22, #23, #24, #25, #26, #27, #28, #29, #30, #31, #32, #33, #34, #35, #36, #37, #38, #39, #40, #41, #42, #43, #44, #45, #46, #47, #48, #49, #50, #51, #52, #53, #54, #55, #56, #57, #58, #59, #60, #61, #62, #63, #64, #65, #66, #67, #68, #69, #70, #71, #72, #73, #74, #75, #76, #77, #78, #79, #80, #81, #82, #83, #84, #85, #86, #87, #88, #89, #90, #91, #92, #93, #94, #95, #96, #97, #98, #99, #100. Rows include various programs like Appliance Exchange, Energy Audit, and Home Assistance Programs.



Ontario Energy Board

Docume

Instructions

Please provide documentation and/or data to substantiate program savings th

LRAMVA Work Form: ntation for Streetlighting Projects

at were not provided in the IESO's verified results reports (i.e., streetlighting projects).



Version 3.0 (2019)



Interrogatory Attachment E
2017 IESO Results- Filed only in Excel

Interrogatory Attachment F

July 20, 2018 OEB Letter – Standardization of Variance Accounts

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BY E-MAIL AND WEB POSTING

July 20, 2018

To: All Rate-Regulated Licensed Electricity Distributors

Re: OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts

This letter is to advise electricity distributors that the OEB is undertaking an initiative to standardize the accounting processes used by distributors relating to RPP wholesale settlements and accounting procedures (including the treatment of unbilled revenue) to improve the accuracy of accounts 1588 - RSVA Power and 1589 - Global Adjustment (the commodity pass-through variance accounts).

The OEB is of the view that standardization of accounting procedures would assist to improve the accuracy of commodity pass-through variance accounts. The OEB will initially develop further accounting guidance to commence the standardization of accounting procedures.

The OEB recognizes that RPP wholesale settlements have evolved over time. Based on reviews of rate applications where the commodity pass-through variance accounts have been reviewed for disposition, regulatory audits conducted by the OEB, and feedback received from stakeholders about the need for further accounting guidance, the OEB will be developing incremental guidance as to how commodity-related account balances should be captured on a timely basis. This will facilitate the standardization of accounting procedures that should assist in improving the accuracy of commodity pass-through variance accounts.

Effective immediately, the OEB will not be approving Group 1 rate riders on a final basis pending the development of this further guidance. Whether the riders will be approved on an interim basis or not approved at all (i.e. no disposition of account balances) will be determined on a case by case basis, until such time as the OEB has finalized the new standardized requirements for regulatory accounting and RPP settlements.

Based on the lessons learned through rate proceedings and regulatory audits, the OEB will conduct webinars to propose specific areas that could benefit from improved guidance. The OEB will hold further webinars once the guidance is finalized to provide distributors an opportunity to review and discuss the guidance with OEB staff. This is expected to be completed in calendar year 2018.

The result of the new standardized accounting procedures will be that distributors dispose of accurate commodity pass-through variance account balances to enable accurate rates for customers. The OEB may undertake a broader policy framework in the future to explore the use of smart meter data, the review of RPP settlement processes with the IESO, standardizing the expectations for internal controls and accounting procedures employed by utilities, and updating the Accounting Procedures Handbook.

Any questions relating to this letter should be directed to Industry Relations at Industryrelations@oeb.ca.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary