

Via RESS and Courier
23 October 2018

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

Dear Ms. Walli,

**Re: Kingston Hydro Corporation _Electricity Distribution License ED-2003-0057
2019 Custom IR Year 4 Application for Electricity Distribution Rates (EB-2018-0047)
Interrogatory Responses and Application Updates**

Please find interrogatory responses and supporting evidence to Ontario Energy Board (OEB) Staff Interrogatories for Kingston Hydro Corporation's Custom IR – Year 4 Update 2019 Distribution Rate Application (EB-2017-0047) that was filed with the OEB on August 31, 2018.

Along with this submission Kingston Hydro Corporation has filed in live Excel format through RESS the following updated models;

- (A) Deferral Variance Account Continuity Schedule,
- (B) GA Work form,
- (C) 1595 Work form,
- (D) Retail Transmission Rates Work form,
- (E) Tariff and Bill Impact model.

Also filed in live Excel format through RESS is the Capital Additions Variance Model.

Yours truly,



Sherry Gibson
Senior Advisor, Rates and Regulatory Affairs

Attachments

**Kingston Hydro Corporation (Kingston Hydro) Responses to OEB Staff
Interrogatories
2019 Electricity Distribution Rates Application**

**EB-2018-0047
October 23, 2018**

1-Staff-1

COP Load forecast

Ref: Appendix A - table 5

Kingston Hydro provided volumes for commodity costs, retail transmission rates, wholesale market service and rural rate protection.

- a) Please reference where those volumes can be found in the settlement or how they are forecasted.

Kingston Hydro Response:

The volumes used in the calculation of the cost of power are the approved 2019 forecast volumes adjusted for the approved loss factors as applicable, and adjusted for the wholesale market participant. Approved working capital allowance may be found in the settlement. Starting with the working capital allowance value, one may trace back to the volume details.

Detail attached – Appendix A:

- Decision/Rate Order EB-2015-0083, 2015-11-26, p. 13 of Settlement Proposal, Table 3, the approved working capital allowance for 2019 is \$7,336,644. Copy attached – 1-Staff-1 Appendix A page 1.
- In the final 2019 Revenue Requirement Workform, included with the Settlement Proposal Appendix A, Tab 4. Rate_Base, the working capital allowance for 2019 is \$7,336,664. Copy attached – 1-Staff-1 Appendix A page 2.
- 2019 Rate base summary – attached – 1-Staff-1 Appendix A 1-Staff-1 page 3.
- Original COP pass through charges detailed in the attached Appendix A pages 4-5.

A comparison of the volumes provided in 1-Staff-1 Appendix A pages 4-5 and the volumes provided in the Application Appendix A-table 5 reveals they are the same volumes used to derive the 2019 approved working capital allowance in the approved settlement proposal.

For the wholesale market service rate it appears Kingston Hydro applied \$0.0036 to all customers.

- b) Please confirm if the volume presented includes Class A customers. If so please explain the rationale for including it or please update the rates applicable to Class A and Class B customers.

Kingston Hydro Response:

Confirmed the volume presented includes Class A customers. Kingston's Custom IR rate model does not detail Class A and Class B customers and volumes forecast. For all previous Custom IR Update applications the WMSC for Class B was used as a proxy for Class A. And further, Kingston Hydro's rationale for including it as such is that it is not material.

For the electricity commodity, Kingston Hydro used a rate of \$0.1011 for the unit cost.

- c) Please provide a reference to where that number is from or the calculation Kingston Hydro used for that number.

Kingston Hydro Response:

The following table provides the calculation Kingston Hydro used to calculate the weighted average forecast commodity price for 2019. The WMP volume is excluded from the GS 50 to 4,999 rate category.

Table 1: Commodity Expense

Commodity Expense				2019 Forecast						
Allocation of Commodity										
Customer Class Name	Approved Forecast kWh's	Class A kWh	Class B kWh	non-RPP			RPP	Proportions (by Class)		
				non GA mod	GA mod	Total		non-RPP	RPP	
								%	%	
Residential	192,480,987	0	192,480,987	-	4,691,116	4,691,116	187,789,871	2.44%	97.56%	
General Service < 50 kW	82,372,539	0	82,372,539	-	14,241,166	14,241,166	68,131,373	17.29%	82.71%	
General Service 50 to 4999 kW	278,713,665	8,653,964	270,059,701	232,886,570	20,000,000	252,886,570	17,173,131	90.73%	8.16%	
Large User	151,321,660	151,321,660	-	-	-	-	0	0.00%	0.00%	
Unmetered Scattered Load	1,167,821	0	1,167,821	1,167,821	-	1,167,821	0	100.00%	0.00%	
Street Lighting	1,900,754	0	1,900,754	1,900,754	-	1,900,754	0	100.00%	0.00%	
Standby	-	0	-	-	-	-	0			
TOTAL	707,957,426	159,975,624	547,981,802	235,955,145	38,932,283	274,887,428	273,094,375			
%	100.00%		100.00%	43.06%	7.10%		49.84%	50.16%	49.84%	100.00%
Forecasted Commodity Prices										
GA Modifier	(\$/MWh)			non-RPP			Source: Table 1: RPP Prices and GA Modifier: May 1, 2018 to April 30, 2019*			
				\$ (44.38)						
Forecasted Commodity Prices				Table 1: Average RPP Supply Cost Summary**						
				non-RPP			RPP			
				non GA mod			GA mod			
HOEP (\$/MWh)	Load-Weighted Price for RPP Consumers			\$21.57			\$21.57			
Global Adjustment (\$/MWh)	Impact of the Global Adjustment			\$103.80			\$59.42			
Adjustments (\$/MWh)				\$1.00			\$1.00			
TOTAL (\$/MWh)	Average Supply Cost for RPP Consumers			\$126.37			\$81.99			
\$/kWh				\$0.12637			\$0.08199			
Percentage shares (%)	non-RPP (GA mod/non-GA mod), RPP			43.06%			7.10%			
WEIGHTED AVERAGE PRICE (\$/kWh)	(Sum of L43, L43 and L43)			\$0.0544			\$0.0058			

1-Staff-2

RTSR work form

Ref: 2019 RTSR workform – Tab 3. Rate Classes

Kingston Hydro used \$0.0064 as the RTSR connection charge but the 2018 tariff sheet shows the charge should be \$0.0054

- a) Please update or explain the variance.

Kingston Hydro Response:

The 2019 RTSR workform has been updated and filed in live Excel version and in PDF in Appendix B attached.

1-Staff-3

RTSR work form

Ref: 2019 RTSR workform – Tab 6. Historical Wholesale

It appears for the subtransmission historical wholesale data Kingston Hydro reversed the line connection and transformation connection units billed and amounts.

- a) Please update or explain the variance

In 2017, UTR rates were implemented November 1, 2017.

- b) Please update the historical unit price to reflect the 2017 UTR rates or explain the variance

Kingston Hydro Response:

The 2019 RTSR workform has been updated and filed in live Excel version and in PDF.

- c) Update the low voltage service and cost of power tables as required

Kingston Hydro Response:

Updated low voltage service and cost of power tables provided as follows.

Table 2: Low Voltage Service

IRR Update					
2018 Current and 2019 Proposed Low Voltage Service Rates					
Customer Class Name	2018 Current Low Voltage Rates				
	Rate	per			
Residential	\$0.0018	kWh			
General Service < 50 kW	\$0.0016	kWh			
General Service 50 to 4999	\$0.6875	kW			
Large Use	\$0.8284	kW			
Unmetered Scattered Load	\$0.0018	kWh			
Street Lighting	\$0.4966	kW			
Standby		kW			
Customer Class Name	2019 PROJECTED TRANSMISSION-CONNECTION REVENUE				
	Rate ¹	per	Volume ²	Revenue	%
Residential	\$0.0061	kWh	192,480,987	1,177,144	27.43%
General Service < 50 kW	\$0.0055	kWh	82,372,539	457,116	10.65%
General Service 50 to 4999	\$2.4116	kW	756,769	1,825,024	42.53%
Large Use	\$2.9057	kW	280,799	815,925	19.02%
Unmetered Scattered Load	\$0.0061	kWh	1,167,821	7,142	0.17%
Street Lighting	\$1.7418	kW	4,780	8,325	0.19%
Standby Power		kW			
TOTAL			277,063,694	4,290,676	100.00%
Customer Class Name	2019 PROPOSED LOW VOLTAGE CHARGES & RATES				
	% Allocation	Charges	Volume ³	Rate	per
Residential	27.43%	267,337	185,204,883	\$0.0014	kWh
General Service < 50 kW	10.65%	103,814	79,258,719	\$0.0013	kWh
General Service 50 to 4999	42.53%	414,474	756,769	\$0.5477	kW
Large Use	19.02%	185,301	280,799	\$0.6599	kW
Unmetered Scattered Load	0.17%	1,622	1,123,675	\$0.0014	kWh
Street Lighting	0.19%	1,891	4,780	\$0.3956	kW
Standby Power					kW
TOTAL		974,439	266,629,625		
¹ Rates from 2019 RTSR Workform (EB-2017-0047) October 2018 IRR update					
² kWh's uplifted for line losses - approved volumes per Custom IR (EB-2015-0083)					
³ kWh's not uplifted for line losses - approved volumes per Custom IR (EB-2015-0083)					

Table 3: Cumulative Value of Impact of Cost of Power Updates IRRs – re 2019

2017 Service Revenue Requirement	12,533,272	Approved
2017 Service Revenue Requirement	12,539,281	With COP updates
2017 change	6,009	Update less approved
2018 Service Revenue Requirement	12,954,870	Approved
2018 Service Revenue Requirement	12,939,786	With COP updates
2018 change	(15,084)	Update less approved
2019 Service Revenue Requirement	13,369,403	Approved
2019 Service Revenue Requirement	13,359,379	With COP updates
2019 change	(10,024)	Update less approved
Impact of change – cumulative value	(19,099)	< \$65,000 debit threshold

Table 4: 2019 Approved Revenue Requirement (EB-2015-0083)

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

	2019 <input type="checkbox"/> Projection	Non-recurring items (Total)	2019 <input type="checkbox"/> Normalized	Comment
OM&A Expenses <i>from sheet D1</i>	7,373,285		7,373,285	
3850-Amortization Expense <i>from sheet E2</i>	2,186,860		2,186,860	
Total Distribution Expenses	9,560,145		9,560,145	
Regulated Return On Capital <i>from sheet D3</i>	3,528,780		3,528,780	
PILs (with gross-up) <i>from sheet E4</i>	280,478		280,478	
Service Revenue Requirement	13,369,403		13,369,403	
Less: Revenue Offsets <i>from sheet C9</i>	590,370		590,370	
Base Revenue Requirement	12,779,032		12,779,032	

Table 5: 2019 Revenue Requirement with COP update _IRRs

	2019 <input type="checkbox"/> Projection	Non-recurring items (Total)	2019 <input type="checkbox"/> Normalized	Comment
OM&A Expenses <i>from sheet D1</i>	7,373,285		7,373,285	
3850-Amortization Expense <i>from sheet E2</i>	2,186,860		2,186,860	
Total Distribution Expenses	9,560,145	0	9,560,145	
Regulated Return On Capital <i>from sheet D3</i>	3,518,756		3,518,756	
PILs (with gross-up) <i>from sheet E4</i>	280,478		280,478	
Service Revenue Requirement	13,359,379	0	13,359,379	with 2019 Yr4 Custom IR COP updates _IRR
Less: Revenue Offsets <i>from sheet C9</i>	590,370		590,370	
Base Revenue Requirement	12,769,008	0	12,769,008	

Table 6: 2019 Rate Base with COP update _IRRs

D1 Rate Base Summary				
		2019		
Eligible Distribution Expenses:	(1)			
3500-Distribution Expenses - Operation		2,140,899		
3550-Distribution Expenses - Maintenance		1,377,893	TOTAL RATE BASE	
3650-Billing and Collecting		1,037,285		
3700-Community Relations		108,802		2019
3800-Administrative and General Expenses		2,562,503	Net Fixed Assets in Service:	(3)
3950-Taxes Other Than Income Taxes		145,901	Opening Balance	50,938,357
Total Eligible Distribution Expenses		7,373,285	Closing Balance	52,900,497
3350-Power Supply Expenses	(2)	88,204,303	Average Balance	51,919,427
Total Expenses for Working Capital		95,577,587		
Working Capital Allowance	7.50%	7,168,319	Working Capital Allowance	7,168,319
			TOTAL RATE BASE	59,087,746

Table 7: 2019 COP update details (p 1 of 2) _IRRs

C5 Pass-through Charges				
<i>Volumes from sheet C1, Account #s from sheet Y4</i>				
Electricity (Commodity)	Customer	2019	rate (\$/kWh):	\$ 0.10110
	Class Name	Volume		Amount
kWh	Residential	192,480,987		19,459,828
kWh	General Service < 50 kW	82,372,539		8,859,469
kWh	General Service 50 to 4999 kW	283,407,348		30,481,500
kWh	Large Use	151,321,660		16,275,200
kWh	Unmetered Scattered Load	1,167,821		125,603
kWh	Street Lighting	1,900,754		204,433
kWh	Standby Power	0		0
	TOTAL	712,651,109		75,406,033
Transmission - Network	Customer	2019	2019	
	Class Name	Volume	Rate	Amount
kWh	Residential	192,480,987	\$ 0.0068	1,303,017
kWh	General Service < 50 kW	82,372,539	\$ 0.0060	494,670
kW	General Service 50 to 4999 kW	756,769	\$ 2.6695	2,020,202
kW	Large Use	280,799	\$ 3.2164	903,171
kWh	Unmetered Scattered Load	1,167,821	\$ 0.0068	7,906
kW	Street Lighting	4,780	\$ 1.9282	9,217
kW	Standby Power	0	\$ -	0
	TOTAL	277,063,694		4,738,183
Transmission - Connection	Customer	2019		
	Class Name	Volume	Rate	Amount
kWh	Residential	192,480,987	\$ 0.0061	1,177,144
kWh	General Service < 50 kW	82,372,539	\$ 0.0055	457,116
kW	General Service 50 to 4999 kW	756,769	\$ 2.4116	1,825,024
kW	Large Use	280,799	\$ 2.9057	815,925
kWh	Unmetered Scattered Load	1,167,821	\$ 0.0061	7,142
kW	Street Lighting	4,780	\$ 1.7418	8,325
kW	Standby Power	0	\$ -	0
	TOTAL	277,063,694		4,290,676

Table 7: 2019 COP update details cont'd (p 2 of 2) _IRRs

Wholesale Market Service		0 rate (\$/kWh):	
	Customer Class Name	Volume	Amount
	kWh Residential	192,480,987	\$ 0.0036 692,932
	kWh General Service < 50 kW	82,372,539	\$ 0.0036 296,541
	kWh General Service 50 to 4999 kW	283,407,348	\$ 0.0036 1,020,266
	kWh Large Use	151,321,660	\$ 0.0036 544,758
	kWh Unmetered Scattered Load	1,167,821	\$ 0.0036 4,204
	kWh Street Lighting	1,900,754	\$ 0.0036 6,843
	kWh Standby Power	0	0
	TOTAL	712,651,109	2,565,544
Rural Rate Protection		0 rate (\$/kWh): \$ 0.00030	
	Customer Class Name	Volume	Amount
	kWh Residential	192,480,987	57,744
	kWh General Service < 50 kW	82,372,539	24,712
	kWh General Service 50 to 4999 kW	283,407,348	85,022
	kWh Large Use	151,321,660	45,396
	kWh Unmetered Scattered Load	1,167,821	350
	kWh Street Lighting	1,900,754	570
	kWh Standby Power	0	0
	TOTAL	712,651,109	213,795
Debt Retirement Charge		0 rate (\$/kWh): \$ -	
	Customer Class Name	Volume	Amount
	TOTAL	0	0
Low Voltage Charges		2019	
	Customer Class Name	Volume	Rate Amount
	kWh Residential	185,204,883	\$ 0.0014 267,337
	kWh General Service < 50 kW	79,258,719	\$ 0.0013 103,814
	kW General Service 50 to 4999 kW	756,769	\$ 0.5477 414,474
	kW Large Use	280,799	\$ 0.6599 185,301
	kWh Unmetered Scattered Load	1,123,675	\$ 0.0014 1,622
	kW Street Lighting	4,780	\$ 0.3956 1,891
	kW Standby Power	0	0
	TOTAL	266,629,625	974,439
Smart Meter Entity Charge		2019 rate (\$/kWh):	
	Customer Class Name	Volume	Amount
	Cust Residential	24,622	\$ 0.5700 14,035
	Cust General Service < 50 kW	2,805	\$ 0.5700 1,599
	Cust General Service 50 to 4999 kW	357	0
	Cust Large Use	3	0
	Cust Unmetered Scattered Load	132	0
	Cust Street Lighting	5,385	0
	Cust Standby Power	0	0
	TOTAL	33,304	15,633
GRAND TOTAL		0	88,204,303

1-Staff-4

General – Capital Investment Variance Account

Ref: EB-2015-0083 Settlement Proposal, November 10, 2015, p. 53-55

Kingston Hydro agreed to track, on an annual basis, the variance in the cumulative revenue requirement arising from variances in three distinct capital forecasts, namely (a) System Renewal/System Service; (b) System Access and (c) General Plant.

- a) Please provide the variance in this account and discuss the variances in each of the three capital categories, namely (a) System Renewal/System Services, (b) System Access and (c) General Plant.

Kingston Response: The amount in the Capital additions variance model is \$20,400. Details provided within the answer to question b).

- b) Please provide the calculations of the associated revenue requirement impacts as per the Capital Addition Variance Model (Appendix 1 of the Accounting Order).

Kingston Response: Please find attached the capital additions variance model in live Excel format.

1-Staff-5

Deferral and Variance Account

Ref: 2019 DVA continuity schedule

The 2016 OEB approved amount does not appear to match the amounts approved for disposition in the approved settlement proposal.

- a) Please reconcile the balance or provide an explanation

Kingston Response: see response to 1-Staff-6.

1-Staff-7

Deferral and Variance Account – Billing Determinants

Ref: 2019 DVA continuity schedule – Tab 4 Billing Determinants

- a) Please calculate the DVA rate riders based on the latest RRR 2.1.5.4 consumption data

Kingston Hydro Response:

The DVA work form has been updated with the latest RRR 2.1.5.4 consumption data and rate riders calculated based on the RRR data.

Note – the model indicates the recovery period is to be entered in months however entering '12' calculates the rate rider at 1/12 of what it should be. Kingston has entered '1' which yields rate riders that reconcile to recover balances over a 1 year period.

A copy of the updated DVA model is attached as Appendix C and also filed in live Excel format.

- b) Please confirm that the approved settlement proposal did not specify the billing determinants to be used for the disposition of DVA accounts for the Custom IR term.

Kingston Hydro Response: Confirmed.

- c) Please explain how Kingston Hydro calculated the metered kWh and kW for Non-RPP customers

Kingston Hydro Response:

The proportion percentage share for 2017 RRR reported metered kWh and kW for Non-RPP customers was applied to the approved settlement proposal 2019 load forecast to derive metered kWh and kW for Non-RPP customers.

- d) Please explain how Kingston Hydro calculated the 1595 proportions for each of the years Kingston Hydro is seeking to dispose.

Kingston Hydro Response: The 1595 proportions allocated to rate classes for each year Kingston Hydro is seeking to dispose were calculated in proportion to the recovery share as established when rate riders were implemented. For a year where there was no rate rider implemented, the allocation was based on distribution revenue.

1-Staff-8

Deferral and Variance Account

Ref: 2019 DVA continuity schedule – Tab 6 Class A consumption Data

Ref: RRR 2.1.5.4 Metered consumption

The total consumption data for Class A customers for 2017 does not reconcile with the values reported in RRR 2.1.5.4.

- a) Please reconcile the consumption or explain the variance.

Kingston Hydro Response:

The Class A values for Large Use for 2017 were based on the approved settlement proposal load forecast since all Large Use customers were Class A and the rate class billing determinant kWh and kW used in the were the approved settlement proposal load forecast volumes.

Kingston has updated the DVA model to reflect RRR 2.1.5.4 data.

- b) There appears to be missing consumption data for 2 of the 3 existing large use customers. Please confirm the number of existing large use customers and complete the necessary information.

Kingston Hydro Response:

All large use customers (3) are Class A. Kingston aggregated the consumption data for the three into one line since it didn't affect any outcomes. The consumption data has been de-aggregated in the updated model and the total Class A data for this rate class reconciles to the RRR 2.1.5.4 data reported.

- c) Please comment on the appropriateness of using the latest data available for the allocation of GA and CBR related to customers that transitioned but using the approved load forecast for the calculation of the other riders.

Kingston Hydro Response:

To be consistent with Kingston's past Custom IR update applications, approved load forecast data was used where possible as billing determinants for the disposition of DVA accounts for the Custom IR term. The approved Custom IR settlement proposal forecast did not consider Class A and Class B data. The use of the latest data available, the RRR 2.1.5.4, would provide further consistency and aid with more appropriate complete recovery of the DVA accounts proposed for disposition.

1-Staff-9

Changes to other Revenue

Kingston Hydro agreed to record the impact of rate changes related to specific service charges.

- a) Please confirm if Kingston Hydro has begun to track the changes related to pole and wireless attachment rates.

Kingston Hydro Response: Confirmed.

1-Staff-10

Bill Impact

Ref: 2019 Tariff schedule – Bill Impact

- a) Please explain why Kingston Hydro did not include the deferral and variance account rate riders for the bill impact

Kingston Hydro Response:

It appears the model filed had a corruption issue. Kingston has downloaded another copy from the OEB website and has repopulated and the issue appears to be resolved. This updated version has been filed in live Excel and is also attached as Appendix D.

1-Staff-11

Ref: DVA Continuity Schedule, Interest Adjustment in 2016 and 2017

The Applicant has recorded interest adjustments in both 2016 and 2017 for several accounts in the DVA continuity schedule. Please explain the nature of the interest adjustments.

Kingston Response: These are difference calculated based on actual dispositions and the amount approved for disposition of the accounts.

1-Staff-12

Ref: DVA Continuity Schedule, Account 1588

The Applicant is seeking disposition of approximately \$2.3 million in account 1588.

Given that the variance between RPP revenue and the cost of energy attributable to RPP customers is settled with the IESO on a monthly basis, the expectation is that any remaining amounts in account 1588 would be relatively small and close to zero (primarily comprised of the difference between amounts billed at the approved total loss factor versus actual system losses for the year).

Accordingly, please explain what comprises the balance in account 1588 that the Applicant is seeking disposition of as part of its current application.

Kingston Response: In 2016 as part of an internal audit of the settlements with the IESO it was discovered an error in Kingston Hydro's reporting of the Hourly Ontario Energy Price (HOEP) used to determine the difference between the Regulated Price Plan rate and the HOEP amounts used in the settlements of Regulated Price Plan vs. Market Price. The result of this analysis was that Kingston Hydro has previously over collected from the IESO in the amount of \$3,295,797.24. At the end of 2016 Kingston Hydro set up an expense and an offsetting due to the IESO for this amount which was expensed and reflected in the ending variance for account 1588-Power and made the proper settlement with the IESO in early 2017. Therefore the balance requested for disposition of \$2.3 million is mainly attributable to this adjustment.

1-Staff-13

Ref. GA Analysis Workform

The Applicant has completed a GA Analysis Workform in support of its request for disposition of account 1589.

In addition to completing the GA Analysis Workform, the Applicant is also required to provide responses to the questions in Appendix A of the GA Analysis Workform Instructions which can be found on the OEB's website.

Please provide the required responses and submit them to the OEB for review.

Kingston Response: Responses to questions from Appendix A of the GA Analysis Workform Instructions provided as follows.

Appendix A

GA Methodology Description

Questions on Accounts 1588 & 1589¹

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
 - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - c. If another approach is used, please explain in detail.

Kingston Response: Approach B is used.

2. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

Kingston Response:

In the initial month Kingston Hydro uses the total consumption billed to customers and multiplies this number by the Global Adjustment Class B

second estimate to determine the total Global Adjustment related to RPP which is recorded in account 1589.

- b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

Kingston Response:

Kingston Hydro uses actual billed RPP Kwh for each TOU/Tier 1&2 prices against actual market price. Kingston Hydro does a separate monthly true up of the Global Adjustment component.

- c. Has CT 1142 been trued up for with the IESO for all of 2017?

Kingston Response: No, the final true-up for the actual global adjustment for consumption billed in December was settled in January 2018.

- d. Which months from 2017 were trued up in 2018?

Kingston Response: Amounts billed in December 2017 for the Global Adjustment were true-up in 2018 based on the actual global adjustment rate posted by the IESO.

- e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Kingston Response: no see answer to d above.

- f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Kingston Response: there is no amount reflected in the DVA continuity schedule, as this schedule was prepared to agree with the RRR filing.

3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

Kingston Response: Kingston Hydro initially records CT 148 expenses in account 1589 as these amounts related to Global Adjustment Class B.

- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

Kingston Response:

Kingston Hydro expenses all Global Adjustment costs from the IESO in account 1589. As part of the settlement with the IESO for the Regulated price plan vs. Market Price the consumption for the RPP customers is

calculated by the Global Adjustment Class B rate. This amount is credited in account 1589 and charged to 1588, therefore leaving the non-RPP balances in account 1589.

- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

Kingston Response: The non-RPP volume is based on the total volume billed by the IESO.

- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

Kingston Response: Yes.

- e. Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP.

Kingston Response: All charges for 2017 for CT 148 are accrued and expensed in 2017.

- f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.

Kingston Response: N/A

- g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Kingston Response: there is no amount reflected in the DVA continuity schedule, as this schedule was prepared to agree with the RRR filing.

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

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

Kingston Response: No

- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

Kingston Response: N/A

- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

Kingston Response: N/A

- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.

Kingston Response: No principal adjustment

- e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

Kingston Response: No principal adjustment.

- f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

Kingston Response: Confirmed.

1-Staff-14

Ref. 2016 GA Analysis Workform

The Applicant has recorded various adjustments in Note 5 of the 2016 GA Analysis Workform in order to reconcile their GA transactions recorded during 2016.

- a) With respect to adjustments 1a and 1b, please provide additional detail in each of the explanations provided that supports the direction of each of these adjustments (i.e. why a debit and credit for 1a and 1b respectively is appropriate).

Kingston Response:

1a is a debit, due to actual Global Adjustment rate was higher than the second estimate used in the January 2016 IESO settlement.

1b is a credit, the December 2016 Actual Global Adjustment Rate is higher than the second estimate used on the January 2017 IESO settlement.

b) The Applicant has not recorded any adjustments for 2a and 2b. However in the 2017 GA Analysis Workform, the Applicant has recorded adjustments for 2a and 2b.

- i. Does the Applicant accrue for unbilled revenue on a monthly basis, if so, is there typically a difference between what is accrued and what actually gets billed?

Kingston Response: Kingston Hydro has updated the 2016 GA Analysis Workform to reflect the unbilled accrual reflected in the general ledger and the amount unbilled.

- ii. Why is adjustment 2a of the 2017 GA Analysis Workform not being presented as adjustment 2b of the 2016 GA Analysis workform?

Kingston Response: This has been updated in the 2016 GA workform.

- iii. Wouldn't there be an amount that would need to get adjusted out of the 2016 GA transactions relating to the difference between the unbilled accrual and actual billed for December 2015?

Kingston Response: This has been updated in the 2016 GA workform.

c) The Applicant has recorded an amount in adjustment 4 to remove amounts related to class A customers:

- i. Does the Applicant accrue the revenue and expense associated with class A customers on the same basis?

Kingston Response: At the end of 2016 there was a balance associated with the timing difference of the amounts billed to Class A customers and the charged from the IESO. Kingston Hydro should have set up an accrual for this timing difference.

- ii. Does the amount of the adjustment represent the difference between the revenue and expense accrual for December 2016? If not, please explain what this balance represents and the period it covers.

Kingston Response: Yes. This is the timing difference between the amounts billed from the IESO based on Class A consumption and the amount recovered from Class A customers.

- iii. If the Applicant is proposing to remove these amounts in the 2016 GA Analysis Workform, then shouldn't the reverse of this amount (credit of \$208,631) be shown in adjustment 4 of the 2017 GA Analysis Workform? If not, please explain why.

Kingston Response: No. For 2016 there was a balance remaining in 1589 that was associated with the timing difference of the amounts billed to Class A customers and the charged from the IESO. For 2017 Kingston Hydro set up an accrual for the net difference in revenue and expenses related to Class A. Therefore, there shouldn't be anything remaining in account 1589 associated with Class A customers therefore no adjustment should be required for 2017.

- d) For adjustment 6 of note 5 of the GA Analysis Workform:

- i. Please explain why the IESO's invoiced rate would differ from the posted rate.

Kingston Response: The total charge for Global Adjustment can include other adjustments by the IESO for true-ups from previous months.

- ii. How has the Applicant quantified this overall difference? Please explain and provide the underlying calculation.

Kingston Response: Kingston Hydro used the total consumption billed from the IESO and determined the total Global Adjustment Class B by deducting the total Class A consumption. The calculated Global Adjustment Class B consumption was calculated by the posted Global Adjustment Class B and was compared to the amount billed to Kingston Hydro (CT148). Table 8 below shows the total difference for 2016.

Table 8: Total Difference for 2016

	Jan	Feb	Mar	Apr	May	June
Total consumption billed from the IESO	69,695,530.77	65,369,584.62	62,966,307.69	55,800,669.23	52,137,923.08	53,824,230.77
Class B	61,056,184.69	56,258,837.58	54,905,117.10	47,815,858.04	44,583,051.71	45,709,613.69
Per IESO Website	0.0917900	0.0985100	0.1061000	0.1113200	0.1074900	0.0954500
Total Global Adjustment Class B Calculated based on IESO posted rate	5,604,347.19	5,542,058.09	5,825,432.92	5,322,861.32	4,792,232.23	4,362,982.63
Global Adjustment charge from IESO for Class B Customers - Line 148 IESO invoice	5,567,114.03	5,650,236.51	5,841,517.03	5,389,887.12	4,757,224.85	4,334,584.80
Difference between Global Adjustment Class B charged from IESO and calculated Class B charge based on posted IESO rate	37,233.16	(108,178.42)	(16,084.11)	(67,025.80)	35,007.38	28,397.83

	July	Aug	Sep	Oct	Nov	Dec	YTD
Total consumption billed from the IESO	61,420,638.46	65,337,076.92	57,753,130.77	55,839,646.15	57,790,784.62	66,383,800.00	
Class B	52,708,917.69	55,711,045.14	47,459,650.72	46,401,033.27	49,428,618.94	58,765,258.37	
Per IESO Website	0.0830600	0.0710300	0.0953100	0.1122600	0.1110900	0.0870800	
Total Global Adjustment Class B Calculated based on IESO posted rate	4,378,002.70	3,957,155.54	4,523,379.31	5,208,980.00	5,491,025.28	5,117,278.70	
Global Adjustment charge from IESO for Class B Customers - Line 148 IESO invoice	4,324,832.08	3,927,905.79	4,857,349.05	5,384,735.49	5,588,945.83	5,120,703.96	
Difference between Global Adjustment Class B charged from IESO and calculated Class B charge based on posted IESO rate	53,170.62	29,249.75	(333,969.74)	(175,755.49)	(97,920.55)	(3,425.26)	(619,300.64)

- iii. Do the above explanations also apply to the same reconciling item shown as adjustment 6 in Note 5 of the 2017 GA Analysis Workform?

Kingston Response: yes.

- e) In regards to adjustment 8 of Note 5 of the GA Analysis Workform, the Applicant has indicated that it relates to a discrepancy in the Global Adjustments that it became aware of and subsequently resolved with the IESO in early 2018:

- i. Please explain the nature of the issue that gave rise to the GA discrepancy. Please include detail as to whether this issue was a result of an error made by the utility or the IESO.

Kingston Response: In 2017, it was discovered that the information that was submitted by Kingston Hydro to the IESO for Class A consumption was incorrect, and did not include all meter points for one of our large use customers. This resulted in the Global adjustment Class B charges from the IESO to Kingston Hydro being too high.

- ii. Was the entire \$5,022,889 recovered from the IESO?

Kingston Response: Yes, note a portion of this was moved to account 1580 WMSC in 2018 as this adjustment had an impact on Capacity Based Recovery adjustment, this amount was \$18,767. The GA workform has been updated to reflect the new amount of \$5,004,122.

- iii. What period was this recovery recorded in?

Kingston Response: Kingston Hydro recorded this amount in December 2017.

- iv. Does the entire amount received from the IESO relate to 2016 or was this amount an accumulation of discrepancies over many years?

Kingston Response: This amount was for 2016 only.

- v. The Applicant has allocated the entire adjustment to account 1589, does this mean that it related only to Non-RPP customers?

Kingston Response: Correct.

- vi. If not, should the adjustment then be prorated between accounts 1588 and 1589 based on the split between RPP and Non-RPP?

Kingston Response: N/A

- vii. What has the Applicant implemented to ensure such a discrepancy does not occur again in the future?

Kingston Response: Kingston Hydro has implemented enhanced financial controls to compare meter data for Class A customers to amounts billed to Class A customers and trued up with the IESO.

- f) Please explain why the Applicant is not proposing to record adjustments 1b, 4, and 8 from Note 5 of the 2016 GA Analysis Workform as “Principal Adjustments During 2016” in the DVA continuity schedule?

Kingston Response: Kingston Hydro is requesting to dispose of the balance based on RRR filings and the actual amounts in the general ledger. It is our understanding the purpose of the GA workform is to provide a reasonable analysis of the balances in account 1589, but that the total balance based on Kingston Hydro’s RRR would still be requested for disposition.

1-Staff-15

Ref. 2017 GA Analysis Workform

The Applicant has recorded various adjustments in Note 5 of the 2017 GA Analysis Workform in order to reconcile their GA transactions recorded during 2017:

- a) With respect to adjustments 1a and 1b, please provide additional detail in each of the explanations provided that supports the direction of each of these adjustments (i.e. why a debit and a debit for 1a and 1b respectively is appropriate).

Kingston Response:

1a is a debit, the December 2016 Actual Global Adjustment Rate is higher than the second estimate used in the January 2017 IESO settlement which was included as a credit in the 2016 GA Analysis workform, so reversed in the 2017 GA Analysis workform.

1b is a debit, the December 2017 Actual Global Adjustment Rate is lower than the second estimate used on the December 2017 IESO settlement. This means the credit to account the Global Adjustment variance account was higher due to the second estimate used, therefore a debit for the difference is reflected in this reconciliation.

- b) The Applicant has recorded adjustments in both 2a and 2b of Note 5:
- i. Please add further detail to each of the explanations provided that supports why a credit and debit for 2a and 2b respectively is appropriate.

Kingston Response:

2a is a credit, because this is removing the 2016 revenue that was billed and recorded in 2017 but was consumed/earned in 2016.

2b is a debit because this is adding in revenue that was billed in 2018 but consumed/earned in 2017.

- ii. Please explain how the Applicant has quantified each of these adjustments including the data it relies on in order to calculate the underlying amounts.

Kingston Response: Kingston Hydro ran a report that reports accounts billed in 2018 related to consumption for 2017 that haven't been reflected in the general ledger or the DVA continuity schedule.

- iii. Please provide the calculation of each.

Kingston Response: There is no calculation. This amount is the actual amount billed in 2018 for 2017 consumption.

1-Staff-16

Ref: DVA Continuity Schedule Tab 6

This tab of the DVA continuity schedule presents total Class A consumption for 2017 as the sum of cells G492, G36, G33 and G30.

- a) Please reconcile the sum of the above cells to the total Class A consumption for 2017 as filed in the Applicant's RRR filing for 2017. Please explain why there would be a difference.

Kingston Response: The Class A consumption for Large Use reflected the approved Custom IR settlement proposal volumes for Large Use, since Large Use volumes are all Class A, and not the RRR filing, hence the difference. The cells in the DVA model have been updated to reflect RRR data.

- b) Please perform the same reconciliation of the total 2016 class A consumption that is presented in tab 6 of the DVA continuity schedule.

Kingston Response: Class A consumption for 2016 has been updated in the DVA model to reflect RRR data.

1-Staff-17

Ref: DVA Continuity Schedule

Please explain why the Applicant has recorded principal adjustments in both 2016 and 2017.

Kingston Response: It is our understanding based upon the teleconference discussion with OEB staff that the question refers to interest adjustments.

The interest adjustments in the continuity schedule are adjusted for the differences in Kingston Hydro's General Ledger and the interest approved by the OEB.

1-Staff-18

Ref: DVA Continuity Schedule, Accounts 1595 (2015) and 1595 (2016)

Please confirm that this is the first time the Applicant has sought disposition of either of the residual balances in each of these accounts.

Kingston Response: Confirmed.

1-Staff-19

Ref: 1595 Workform, tab 2015

The analysis performed by the Applicant is incomplete. The table must be populated with the total balances approved for disposition in that rate year. The Applicant has only partially completed the table, please update accordingly.

Kingston Response: Kingston Hydro has not included the balances approved for account 1595-2015 in the 2015 tab. As part of Kingston Hydro's decision in EB-2014-0088 the balances for the group 1 accounts (excluding Account 1589) was requested to be moved in Account 1595 for future disposition. These balances remained in account 1595 2015 and were approved in application 2015-0083 where a rate rider was collected. The balances related to amount in 1595-2015 are included in the analysis for 1595-2016.

1-Staff-20

Ref: 1595 Workform, tab 2016

The Applicant has not completed the analysis related to the global adjustments component of the rate rider. When a threshold is triggered in the 1595 Workform, then the analysis must be completed for each of the rate riders that were approved in the corresponding rate year, not just for the rate rider that went over threshold. Please update the analysis accordingly.

- a) In addition, it appears that the model being used by the applicant is corrupt as the option to perform the analysis on the Global Adjustments does not appear. Therefore please re-download the model from the OEB website in order to complete the required analysis.

Kingston Response: This has been updated, note that “Rate Rider – Group 1 DVA Accounts (EXCLUDING GLOBAL ADJUSTMENT) was used as there was no separate table for Account 1589- Global Adjustment.

Refer to Table 9 below. The 1595 Workform only calculates rate riders based on a collection period of 12 month however, Kingston Hydro was approved and collected the balance in 1589 was collected over a 8 month period.

The consumption populated in the “Billed Consumption (kWh/kW) per RRR filings are based on the total year consumption wasn’t populated due to the rate rider was collected from May 1, 2016 to December 31, 2016.

Table 9

RATE RIDER - GLOBAL ADJUSTMENT (1589)										
Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Total rate riders collected	Forecasted versus billed Consumption Variance	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$116,711	8,544,198	\$0.0205	5,696,132	3,519,858	72,120	2,176,275	\$44,591	38.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	\$197,434	14,453,776	\$0.0205	9,635,851	10,144,454	207,855	-508,603	(\$10,421)	-5.3%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW									
LARGE USE SERVICE CLASSIFICATION	kW									
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	\$16,339	1,196,145	\$0.0205	797,430	814,093	16,680	-16,663	(\$341)	-2.1%
STANDBY POWER SERVICE CLASSIFICATION										
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$24,835	4,752	\$7.8393	3,168	3,511	27,523	-343	(\$2,686)	-10.8%
General Service 50 to 4,999 excluding WMP	kW	\$3,079,835	618,507	\$7.4692	412,338	393,341	2,937,946	18,997	\$141,889	4.6%
TOTAL		\$3,435,154					\$3,262,125		\$173,032	5.0%

Kingston also notes that an update to RRR filing data used in the 1595 work form was required and completed. Upon review it became apparent that 2017 RRR data was entered where it should have been 2016 RRR filing data since this was when the collection period occurred.

1-Staff-21

Ref: DVA Continuity Schedule, Column OEB Approved Disposition during 2015, 2016, and 2017

- a) The Applicant is presenting the balances that were approved for disposition by the OEB during the EB-2014-0088 proceeding.

There appears to be certain balances missing as the sum of the balances in this column does not agree to what was approved in that proceeding. Please explain why the variance is appropriate, or otherwise please review and update the continuity schedule accordingly.

Kingston Response: The below accounts are not available in the 2019 DVA continuity schedule. These are the amounts that are causing this difference between the approved amount and the amounts populated in the schedule.

Total principal and interest balance:

Accounts 1590- (\$277)
1595 2010- (\$5,839)
1595 2011- \$2,211

- b) The balance in cell AU39 does not agree to what was approved in the 2016 rate proceeding (2,605,469 vs 3,137,704). Please explain why and update the DVA continuity schedule as required.

Kingston Response:

Below is a table showing the difference between the \$2,605,469 and \$3,137,704.

	<u>OEB-Approved Disposition during 2015</u>	<u>OEB-Approved Disposition during 2016</u>	<u>Total Principal</u>
1550-LV Variance	367,935	360,059	727,994
1551-SMEC Variance	44,232	(5,087)	39,145
1580-RSVA-WMS	(443,319)	24,615	(418,704)
1584-RSVA-NW	216,076	212,780	428,856
1586-RSVA CN	109,015	141,358	250,373
1588-RSVA-Power	(196,803)	(1,451,057)	(1,647,860)
1589-RSVA-Power-GA		3,398,074	3,398,074
			-
1595-2010 Approved Disposition	(4,686)	3,928	(758)
1595-2011-Approved Disposition	(71,294)	2,827	(68,467)
1595-2012 Approved Disposition	14,689	(1,341)	13,348
1595-2013 Approved Disposition		(116,533)	(116,533)
			-
Total Group 1 accounts			2,605,469
1508-Increm Capital		5,521	5,521
1518-RCVA Retail		205,678	205,678
1548-RCVA STR		225,933	225,933
1563-Deferred PILS-Contra		(18,522)	(18,522)
1592-PLS Tax Var-Def HST		(41,689)	(41,689)
1592-PLS Tax Var-Contra		41,689	41,689
1592-PILS Tax Var		(72,355)	(72,355)
1568 LRAM Variance		185,976	185,976
Total Group 1 and Group 2 accounts			3,137,700

- c) Please confirm that the dispositions presented in the column titled “OEB Approved Disposition During 2017” agrees to what was approved during that proceeding, and confirm that the amount entered in cell BE40 is correct.

Kingston Response: Correct; however note that account 1595-2010 which was approved is not shown in the 2019 DVA continuity schedule. But the total principal of \$1,899,752 and interest of \$130,929 populated in account 1595-2017 in the DVA continuity schedule is accurate.

Appendix A

1-Staff-1 COP Load Forecast



the annual November 1 RPP update, such adjustment to be made only in a year in which the impact of the change reaches a cumulative value compared to the then current Working Capital Allowance of \$65,000 on a revenue requirement basis. The effect of this is to lock in the current OM&A and throughput forecast values for all five years for the purposes of the Working Capital Allowance so as to provide certainty both for the utility and its customers, while protecting both the utility and customers from material variations in the price of power.

Kingston Hydro's updated Appendix 2-BA - Fixed Asset Continuity Schedule, which reflects the impact of the foregoing, is attached as Appendix C.

Table 3 - 2016-2020 Settled Rate Base					
	2016	2017	2018	2019	2020
Average Net Fixed Asset balance	\$ 46,024,903	\$ 48,273,294	\$ 49,840,652	\$ 51,919,426	\$ 53,737,490
Working Capital Allowance	\$ 7,418,704	\$ 7,379,892	\$ 7,320,891	\$ 7,336,644	\$ 7,324,995
Rate Base	\$ 53,443,607	\$ 55,653,186	\$ 57,161,543	\$ 59,256,070	\$ 61,062,485

Capital Variance Account

The Parties agree that Kingston Hydro will create a variance account wherein it will track, on an annual basis, variances in the cumulative revenue requirement arising from variances in three distinct capital forecasts, namely (a) System Renewal/System Service; (b) System Access; and (c) General Plant categories. The System Renewal and System Service categories have been merged into one category to reflect Kingston Hydro's standard operating practice to shift funds between the two categories where customer and operational requirements so require. The variances will be calculated by reference to the current forecast for each of the three categories in each year. Variances and associated revenue requirement impacts will be computed and tracked on an annual basis. In each of the years of the Custom IR Plan, if Kingston Hydro adds to rate base less than its forecast cumulative amount in any of the three categories, the corresponding reduction in revenue requirement will be credited to the variance account and any cumulative reduction in revenue requirement in any of the three categories will be disposed of at the end of the term of the Custom IR Plan.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Rate Base and Working Capital

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) (3)	\$85,931,970	(\$100,000)	\$85,831,970	\$ -	\$85,831,970
2	Accumulated Depreciation (average) (3)	(\$33,939,211)	\$26,667	(\$33,912,544)	\$ -	(\$33,912,544)
3	Net Fixed Assets (average) (3)	\$51,992,759	(\$73,333)	\$51,919,426	\$ -	\$51,919,426
4	Allowance for Working Capital (1)	\$11,425,178	(\$4,088,534)	\$7,336,644	\$ -	\$7,336,644
5	Total Rate Base	\$63,417,937	(\$4,161,867)	\$59,256,070	\$ -	\$59,256,070

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$7,504,848	(\$131,563)	\$7,373,285	\$ -	\$7,373,285
7	Cost of Power	\$80,381,134	\$10,067,501	\$90,448,635	\$ -	\$90,448,635
8	Working Capital Base	\$87,885,982	\$9,935,938	\$97,821,920	\$ -	\$97,821,920
9	Working Capital Rate % (2)	13.00%	-5.50%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$11,425,178	(\$4,088,534)	\$7,336,644	\$ -	\$7,336,644

Notes

(2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2016 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015. Alternatively, a utility could conduct and file its own lead-lag study.

(3) Average of opening and closing balances for the year.

Kingston Hydro Corporation (ED-2003-0057)

2016 EDR Application (EB-2015-0083) version: Settlement
October 20, 2015

RateMaker 2015 release 1.0 © Elenchus Research Associates

D1 Rate Base Summary

Enter the Working Capital Allowance factor

	2019
Eligible Distribution Expenses:	(1)
3500-Distribution Expenses - Operation	2,140,899
3550-Distribution Expenses - Maintenance	1,377,893
3650-Billing and Collecting	1,037,285
3700-Community Relations	108,802
3800-Administrative and General Expenses	2,562,503
3950-Taxes Other Than Income Taxes	145,901
Total Eligible Distribution Expenses	7,373,285
3350-Power Supply Expenses	(2) 90,448,635
Total Expenses for Working Capital	97,821,920
Working Capital Allowance	7.50% 7,336,644

(1) From sheet B4
(2) From sheet C5

TOTAL RATE BASE	
Net Fixed Assets in Service:	(3)
Opening Balance	50,938,357
Closing Balance	52,900,497
Average Balance	51,919,427
Working Capital Allowance	7,336,644
TOTAL RATE BASE	59,256,071

(3) From Sheet B4

Kingston Hydro Corporation (ED-2003-0057)

2016 EDR Application (EB-2015-0083) version: Settlement

October 20, 2015

RateMaker 2015 release 1.0 © Elinchus Research Associates

Volumes from sheet C1, Account #s from sheet Y4

Original

Electricity (Commodity)		2019 rate (\$/kWh):		\$ 0.10755
Customer Class Name		Volume		Amount
kWh	Residential	192,480,987		20,702,036
kWh	General Service < 50 kW	82,372,539		8,859,469
kWh	General Service 50 to 4999 kW	283,407,348		30,481,500
kWh	Large Use	151,321,660		16,275,200
kWh	Unmetered Scattered Load	1,167,821		125,603
kWh	Street Lighting	1,900,754		204,433
kWh	Standby	0		0
TOTAL		712,651,109		76,648,242
Transmission - Network		2019	2019	
Customer Class Name		Volume	Rate	Amount
kWh	Residential	192,480,987	\$ 0.0071	1,366,615
kWh	General Service < 50 kW	82,372,539	\$ 0.0063	518,947
kW	General Service 50 to 4999 kW	756,769	\$ 2.7797	2,103,591
kW	Large Use	280,799	\$ 3.3492	940,453
kWh	Unmetered Scattered Load	1,167,821	\$ 0.0071	8,292
kW	Street Lighting	4,780	\$ 2.0078	9,597
kW	Standby	0	\$ -	0
TOTAL		277,063,694		4,947,494
Transmission - Connection		2019		
Customer Class Name		Volume	Rate	Amount
kWh	Residential	192,480,987	\$ 0.0056	1,077,894
kWh	General Service < 50 kW	82,372,539	\$ 0.0051	420,100
kW	General Service 50 to 4999 kW	756,769	\$ 2.2225	1,681,938
kW	Large Use	280,799	\$ 2.6780	751,981
kWh	Unmetered Scattered Load	1,167,821	\$ 0.0056	6,540
kW	Street Lighting	4,780	\$ 1.6053	7,673
kW	Standby	0	\$ -	0
TOTAL		277,063,694		3,946,125
Wholesale Market Service		0 rate (\$/kWh):		
Customer Class Name		Volume		Amount
kWh	Residential	192,480,987	\$ 0.0044	846,916
kWh	General Service < 50 kW	82,372,539	\$ 0.0044	362,439
kWh	General Service 50 to 4999 kW	283,407,348	\$ 0.0044	1,246,992
kWh	Large Use	151,321,660	\$ 0.0044	665,815
kWh	Unmetered Scattered Load	1,167,821	\$ 0.0044	5,138
kWh	Street Lighting	1,900,754	\$ 0.0044	8,363
kWh	Standby	0		0
TOTAL		712,651,109		3,135,665
Rural Rate Protection		0 rate (\$/kWh):		\$ 0.00130
Customer Class Name		Volume		Amount
kWh	Residential	192,480,987		250,225
kWh	General Service < 50 kW	82,372,539		107,084
kWh	General Service 50 to 4999 kW	283,407,348		368,430
kWh	Large Use	151,321,660		196,718

	kWh	Unmetered Scattered Load	1,167,821		1,518
	kWh	Street Lighting	1,900,754		2,471
	kWh	Standby	0		0
		TOTAL	712,651,109		926,446
Debt Retirement Charge	Customer		0 rate (\$/kWh):		\$ 0.00700
	Class Name		Volume		Amount
	TOTAL		0		0
Low Voltage Charges	Customer		2019		
	Class Name		Volume	Rate	Amount
	kWh	Residential	185,204,883	0.0012	222,246
	kWh	General Service < 50 kW	79,258,719	0.0011	87,185
	kW	General Service 50 to 4999 kW	756,769	0.4663	352,881
	kW	Large Use	280,799	0.5619	157,781
	kWh	Unmetered Scattered Load	1,123,675	0.0012	1,348
	kW	Street Lighting	4,780	0.3368	1,610
	kW	Standby	0	0	0
		TOTAL	266,629,625		823,051
Smart Meter Entity Charge	Customer		2019 rate (\$/kWh):		
	Class Name		Volume		Amount
	Cust	Residential	24,622	0.788	19,402
	Cust	General Service < 50 kW	2,805	0.788	2,210
	Cust	General Service 50 to 4999 kW	357		0
	Cust	Large Use	3		0
	Cust	Unmetered Scattered Load	132		0
	Cust	Street Lighting	5,385		0
	Cust	Standby	0		0
		TOTAL	33,304		21,612
GRAND TOTAL			0		90,448,635

Appendix B

RTSR Adjustment Work Form



2019 RTSR Workform for Electricity Distributors

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

Utility Name	Kingston Hydro Corporation
Service Territory	
Assigned EB Number	EB-2018-0047
Name and Title	Sherry Gibson, Senior Advisor Rates and Regulatory Affairs
Phone Number	613-546-1181 ext 2383
Email Address	sgibson@kingstonhydro.com
Date	23-Oct-18
Last COS Re-based Year	2016

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



2019 RTSR Workform for Electricity Distributors

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. RTSR Rates to Forecast](#)

2019 RTSR Workform for Electricity Distributors

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

[illegible]

2019 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor <i>eg: (1.0325)</i>	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0062	176,056,575	0	1.0393	182,975,598
Residential	RTSR - Connection	kWh	0.0054	176,056,575	0	1.0393	182,975,598
General Service Less Than 50 kW	RTSR - Network	kWh	0.0055	87,047,731	0	1.0393	90,468,707
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0049	87,047,731	0	1.0393	90,468,707
General Service 50 to 4,999 kW	RTSR - Network	kW	2.4449	263,290,213	649,834		
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1294	263,290,213	649,834		
Large Use	RTSR - Network	kW	2.9458	158,182,937	285,842		
Large Use	RTSR - Connection	kW	2.5657	158,182,937	285,842		
Unmetered Scattered Load	RTSR - Network	kWh	0.0062	1,270,089	0	1.0393	1,320,003
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	1,270,089	0	1.0393	1,320,003
Street Lighting	RTSR - Network	kW	1.7660	1,981,443	5,508		
Street Lighting	RTSR - Connection	kW	1.5380	1,981,443	5,508		
Standby Power	RTSR - Network						0
Standby Power	RTSR - Connection						0



2019 RTSR Workform for Electricity Distributors

Uniform Transmission Rates		Unit	2017	2018
Rate Description			Rate	Rate
Network Service Rate	kW	\$	3.66	\$ 3.61
Line Connection Service Rate	kW	\$	0.87	\$ 0.95
Transformation Connection Service Rate	kW	\$	2.02	\$ 2.34

Hydro One Sub-Transmission Rates		Unit	2017	2018
Rate Description			Rate	Rate
Network Service Rate	kW	\$	3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$ 2.5203

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

If needed, add extra host here. (II)		Unit	Effective January 1, 2017	Effective January 1, 2018
Rate Description			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
	\$			



2019

Rate	
\$	3.61
\$	0.95
\$	2.34

2019

Rate	
\$	3.1942
\$	0.7710
\$	1.7493
\$	2.5203

2019

Rate	
\$	-

Effective
January 1, 2019

Rate	
\$	-

Forecast 2019

--



2019 RTSR Workform for Electricity Distributors

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

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	49,241	\$3.66	180,222	55,969	\$0.87	48,693	55,969	\$2.02	113,057	\$ 161,750
February	52,174	\$3.66	190,957	52,241	\$0.87	45,450	52,241	\$2.02	105,527	\$ 150,976
March	50,907	\$3.66	186,320	60,347	\$0.87	52,502	60,347	\$2.02	121,901	\$ 174,403
April	46,827	\$3.66	171,387	64,527	\$0.87	56,138	64,527	\$2.02	130,344	\$ 186,482
May	32,117	\$3.66	117,548	36,132	\$0.87	31,435	36,132	\$2.02	72,987	\$ 104,421
June	35,008	\$3.66	128,129	41,186	\$0.87	35,832	41,186	\$2.02	83,196	\$ 119,028
July	40,098	\$3.66	146,759	47,174	\$0.87	41,041	47,174	\$2.02	95,291	\$ 136,333
August	42,298	\$3.66	154,811	49,471	\$0.87	43,040	49,471	\$2.02	99,931	\$ 142,971
September	39,932	\$3.66	146,151	47,270	\$0.87	41,125	47,270	\$2.02	95,485	\$ 136,610
October	58,484	\$3.66	214,051	68,805	\$0.87	59,860	68,805	\$2.02	138,986	\$ 198,846
November	28,349	\$3.52	99,789	53,056	\$0.88	46,690	73,747	\$2.13	157,082	\$ 203,772
December	61,167	\$3.52	215,307	45,209	\$0.88	39,784	24,518	\$2.13	52,223	\$ 92,006
Total	536,602	\$ 3.64	\$ 1,951,431	621,387	\$ 0.87	\$ 541,589	621,387	\$ 2.04	\$ 1,266,010	\$ 1,807,599

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	67,084	\$3.19	\$ 214,280	67,084	\$1.75	\$ 117,350	67,084	\$0.77	\$ 51,722	\$ 169,072
February	67,633	\$3.19	\$ 216,034	67,633	\$1.75	\$ 118,311	67,633	\$0.77	\$ 52,145	\$ 170,456
March	67,765	\$3.19	\$ 216,454	67,765	\$1.75	\$ 118,541	67,765	\$0.77	\$ 52,247	\$ 170,788
April	54,441	\$3.19	\$ 173,896	54,441	\$1.75	\$ 95,234	54,441	\$0.77	\$ 41,974	\$ 137,208
May	64,057	\$3.19	\$ 204,610	64,057	\$1.75	\$ 112,054	64,057	\$0.77	\$ 49,388	\$ 161,442
June	63,224	\$3.19	\$ 201,951	63,224	\$1.75	\$ 110,598	63,224	\$0.77	\$ 48,746	\$ 159,344
July	61,485	\$3.19	\$ 196,397	61,485	\$1.75	\$ 107,556	61,485	\$0.77	\$ 47,405	\$ 154,962
August	62,317	\$3.19	\$ 199,054	62,317	\$1.75	\$ 109,011	62,317	\$0.77	\$ 48,047	\$ 157,058
September	67,679	\$3.19	\$ 216,181	67,679	\$1.75	\$ 118,391	67,679	\$0.77	\$ 52,181	\$ 170,572
October	59,563	\$3.19	\$ 190,256	59,563	\$1.75	\$ 104,194	59,563	\$0.77	\$ 45,923	\$ 150,117
November	84,090	\$3.19	\$ 268,599	84,090	\$1.75	\$ 147,098	84,090	\$0.77	\$ 64,833	\$ 211,931
December	69,125	\$3.19	\$ 220,798	71,074	\$1.75	\$ 124,329	71,074	\$0.77	\$ 54,798	\$ 179,127
Total	788,463	\$ 3.19	\$ 2,518,509	790,412	\$ 1.75	\$ 1,382,668	790,412	\$ 0.77	\$ 609,408	\$ 1,992,076

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



2019 RTSR Workform for Electricity Distributors

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

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	116,325	\$3.39	\$ 394,502	123,053	\$1.35	\$ 166,043	123,053	\$1.34	\$ 164,779	\$ 330,822
February	119,807	\$3.40	\$ 406,991	119,874	\$1.37	\$ 163,761	119,874	\$1.32	\$ 157,672	\$ 321,433
March	118,672	\$3.39	\$ 402,774	128,112	\$1.34	\$ 171,043	128,112	\$1.36	\$ 174,148	\$ 345,190
April	101,268	\$3.41	\$ 345,282	118,968	\$1.27	\$ 151,372	118,968	\$1.45	\$ 172,318	\$ 323,690
May	96,174	\$3.35	\$ 322,158	100,189	\$1.43	\$ 143,489	100,189	\$1.22	\$ 122,374	\$ 265,864
June	98,232	\$3.36	\$ 330,080	104,410	\$1.40	\$ 146,430	104,410	\$1.26	\$ 131,942	\$ 278,371
July	101,583	\$3.38	\$ 343,155	108,659	\$1.37	\$ 148,598	108,659	\$1.31	\$ 142,697	\$ 291,294
August	104,615	\$3.38	\$ 353,864	111,788	\$1.36	\$ 152,051	111,788	\$1.32	\$ 147,978	\$ 300,029
September	107,611	\$3.37	\$ 362,332	114,949	\$1.39	\$ 159,516	114,949	\$1.28	\$ 147,666	\$ 307,182
October	118,047	\$3.42	\$ 404,308	128,368	\$1.28	\$ 164,054	128,368	\$1.44	\$ 184,909	\$ 348,963
November	112,439	\$3.28	\$ 368,388	137,146	\$1.41	\$ 193,788	157,837	\$1.41	\$ 221,915	\$ 415,703
December	130,292	\$3.35	\$ 436,106	116,282	\$1.41	\$ 164,113	95,591	\$1.12	\$ 107,020	\$ 271,133
Total	1,325,065	\$ 3.37	\$ 4,469,940	1,411,799	\$ 1.36	\$ 1,924,257	1,411,799	\$ 1.33	\$ 1,875,418	\$ 3,799,675



2019 RTSR Workform for Electricity Distributors

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 Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	49,241	\$ 3.6100	\$ 177,760	55,969	\$ 0.9500	\$ 53,171	55,969	\$ 2.3400	\$ 130,967	\$ 184,138
February	52,174	\$ 3.6100	\$ 188,348	52,241	\$ 0.9500	\$ 49,629	52,241	\$ 2.3400	\$ 122,244	\$ 171,873
March	50,907	\$ 3.6100	\$ 183,774	60,347	\$ 0.9500	\$ 57,330	60,347	\$ 2.3400	\$ 141,212	\$ 198,542
April	46,827	\$ 3.6100	\$ 169,045	64,527	\$ 0.9500	\$ 61,300	64,527	\$ 2.3400	\$ 150,993	\$ 212,293
May	32,117	\$ 3.6100	\$ 115,942	36,132	\$ 0.9500	\$ 34,325	36,132	\$ 2.3400	\$ 84,549	\$ 118,874
June	35,008	\$ 3.6100	\$ 126,379	41,186	\$ 0.9500	\$ 39,127	41,186	\$ 2.3400	\$ 96,375	\$ 135,502
July	40,098	\$ 3.6100	\$ 144,754	47,174	\$ 0.9500	\$ 44,815	47,174	\$ 2.3400	\$ 110,387	\$ 155,202
August	42,298	\$ 3.6100	\$ 152,696	49,471	\$ 0.9500	\$ 46,997	49,471	\$ 2.3400	\$ 115,762	\$ 162,760
September	39,932	\$ 3.6100	\$ 144,155	47,270	\$ 0.9500	\$ 44,907	47,270	\$ 2.3400	\$ 110,612	\$ 155,518
October	58,484	\$ 3.6100	\$ 211,127	68,805	\$ 0.9500	\$ 65,365	68,805	\$ 2.3400	\$ 161,004	\$ 226,368
November	28,349	\$ 3.6100	\$ 102,341	53,056	\$ 0.9500	\$ 50,404	53,056	\$ 2.3400	\$ 122,569	\$ 222,972
December	61,167	\$ 3.6100	\$ 220,812	45,209	\$ 0.9500	\$ 42,948	45,209	\$ 2.3400	\$ 105,371	\$ 150,319
Total	536,602	\$ 3.61	\$ 1,937,133	621,387	\$ 0.95	\$ 590,317	621,387	\$ 2.34	\$ 1,454,045	\$ 2,044,362

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	67,084	\$ 3.1942	\$ 214,280	67,084	\$ 0.7710	\$ 51,722	67,084	\$ 1.7493	\$ 117,350	\$ 169,072
February	67,633	\$ 3.1942	\$ 216,034	67,633	\$ 0.7710	\$ 52,145	67,633	\$ 1.7493	\$ 118,311	\$ 170,456
March	67,765	\$ 3.1942	\$ 216,454	67,765	\$ 0.7710	\$ 52,247	67,765	\$ 1.7493	\$ 118,541	\$ 170,788
April	54,441	\$ 3.1942	\$ 173,896	54,441	\$ 0.7710	\$ 41,974	54,441	\$ 1.7493	\$ 95,234	\$ 137,208
May	64,057	\$ 3.1942	\$ 204,610	64,057	\$ 0.7710	\$ 49,388	64,057	\$ 1.7493	\$ 112,054	\$ 161,442
June	63,224	\$ 3.1942	\$ 201,951	63,224	\$ 0.7710	\$ 48,746	63,224	\$ 1.7493	\$ 110,598	\$ 159,344
July	61,485	\$ 3.1942	\$ 196,397	61,485	\$ 0.7710	\$ 47,405	61,485	\$ 1.7493	\$ 107,556	\$ 154,962
August	62,317	\$ 3.1942	\$ 199,054	62,317	\$ 0.7710	\$ 48,047	62,317	\$ 1.7493	\$ 109,011	\$ 157,058
September	67,679	\$ 3.1942	\$ 216,181	67,679	\$ 0.7710	\$ 52,181	67,679	\$ 1.7493	\$ 118,391	\$ 170,572
October	59,563	\$ 3.1942	\$ 190,256	59,563	\$ 0.7710	\$ 45,923	59,563	\$ 1.7493	\$ 104,194	\$ 150,117
November	84,090	\$ 3.1942	\$ 268,599	84,090	\$ 0.7710	\$ 64,833	84,090	\$ 1.7493	\$ 147,098	\$ 211,931
December	69,125	\$ 3.1942	\$ 220,798	71,074	\$ 0.7710	\$ 54,798	71,074	\$ 1.7493	\$ 124,329	\$ 179,127
Total	788,463	\$ 3.19	\$ 2,518,509	790,412	\$ 0.77	\$ 609,408	790,412	\$ 1.75	\$ 1,382,668	\$ 1,992,076

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

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

Appendix C

Deferral and Variance (DVA) Work Form




Ontario Energy Board

2019 Deferral/Variance Account Workform


Utility Name	Kingston Hydro Corporation
Service Territory	
Assigned EB Number	EB-2018-0047
Name of Contact and Title	Sherry Gibson, Senior Advisor Rates and Regulator
Phone Number	613-546-1181 ext 2383
Email Address	sgibson@kingstonhydro.com

General Notes

Notes

 Pale green cells represent input cells.

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

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

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2019 Deferral/Variance Account Workform

Instructions

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	1	Complete the DVA continuity schedule. For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2018 rate application, DVA balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering the closing 2015 balances in the Adjustments column under 2015. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2017 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting from the vintage year.
		2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2015 balances in the 2017 rate application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details. If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox. If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider. If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab 6.2a and the rate rider will be calculated in tab 7.
		2b	Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the number of utility-specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility-specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.
3. Appendix A	This tab shows the year end balance variances between the continuity schedule	3	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2a. Information in these columns are populated based on data from tab 6
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 6 to 6.2a have been completed.
6 - Class A Data	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes	6	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year for which the Account 1589 GA balance was last disposed.
		7	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 9. If yes, #2b and tab 6.1a. will be generated. Proceed to #2b. Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 8. If yes, tab 6.2a. will be generated. Proceed to #3a in step 8.

Consumption	of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	8	Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a. The data in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
		9	Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
6.1a. - GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10	This tab is generated when the utility indicates that they have transition customers in tab 6, #2a during the period when the GA balance accumulated. In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.
6.2 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	11	This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
6.2a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the balance).	12	This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In B16 select the year when the balance in CBR Class B was last disposed. In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for either partial or full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .



2019 Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the ut data from the year in which the GL balance was last disposed. For example, if in the 2017 i in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁹	1580
Variance WMS – Sub-account CBR Class A ⁹	1580
Variance WMS – Sub-account CBR Class B ⁹	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589

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

Account Descriptions

Account
Number

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be starting from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550		\$455,565		-\$47,363	\$408,202	\$4,279	\$5,793			\$10,072
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580	-\$1,483,873	-\$888,314			-\$2,372,187	-\$21,355	-\$28,000			-\$49,355
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$405,592	\$356,916			\$762,508	\$7,393	\$9,638			\$17,031
RSVA - Retail Transmission Connection Charge	1586	\$362,499	\$299,622			\$662,121	\$7,702	\$8,173			\$15,875
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$314,486	\$96,329		\$92,527	-\$125,630	\$1,230	\$2,110			\$3,340
RSVA - Global Adjustment ¹²	1589	\$2,735,979	\$2,361,773		\$279,566	\$5,377,318	\$11,877	\$50,455			\$62,332
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595		\$249,231	\$490,638		-\$241,407		-\$3,926	\$42,067		-\$45,993
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595					\$0					\$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$1,705,711	\$2,931,122	\$490,638	\$324,730	\$4,470,925	\$11,126	\$44,243	\$42,067	\$0	\$13,302
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,030,268	\$569,349	\$490,638	\$45,164	-\$906,393	-\$751	-\$6,212	\$42,067	\$0	-\$49,030
RSVA - Global Adjustment 12	1589	\$2,735,979	\$2,361,773	\$0	\$279,566	\$5,377,318	\$11,877	\$50,455	\$0	\$0	\$62,332

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

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(1) during 2012	Closing Interest Amounts as of Dec-31-12

Deferral/Variance Account Workfo

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

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/ (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	\$408,202	\$367,934	\$350,964		\$425,172	\$10,072	\$5,527	\$11,134		\$4,465
Smart Metering Entity Charge Variance Account	1551		\$44,232			\$44,232	\$0	\$385			\$385
RSVA - Wholesale Market Service Charge ⁹	1580	-\$2,372,187	-\$443,319	-\$1,483,874		-\$1,331,632	-\$49,355	-\$24,773	-\$50,339		-\$23,789
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$762,508	\$216,076	\$405,591		\$572,993	\$17,031	\$8,813	\$15,315		\$10,529
RSVA - Retail Transmission Connection Charge	1586	\$662,121	\$109,014	\$362,498		\$408,637	\$15,875	\$6,180	\$14,782		\$7,273
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$125,630	-\$196,803	-\$314,526		-\$7,907	\$3,340	-\$10,565	-\$4,912		-\$2,313
RSVA - Global Adjustment ¹²	1589	\$5,377,318	\$3,300,841	\$2,735,980		\$5,942,179	\$62,332	\$89,339	\$65,318		\$86,353
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$241,407	\$256,096			\$14,689	-\$45,993	-\$676			-\$46,669
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	-\$1,333,337	-\$2,056,378		\$723,041	\$0	\$12,831	-\$51,283		\$64,114
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$4,470,925	\$2,320,734	\$255	\$0	\$6,791,404	\$13,302	\$87,061	\$15	\$0	\$100,348
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$906,393	-\$980,107	-\$2,735,725	\$0	\$849,225	-\$49,030	-\$2,278	-\$65,303	\$0	\$13,995
RSVA - Global Adjustment 12	1589	\$5,377,318	\$3,300,841	\$2,735,980	\$0	\$5,942,179	\$62,332	\$89,339	\$65,318	\$0	\$86,353

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Deferral/Variance Account Workfo

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		2014												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015
Group 1 Accounts														
LV Variance Account	1550	\$425,172	\$360,059	\$57,236		\$727,995	\$4,465	\$6,496	\$59		\$10,902	\$727,995	\$690,308	\$367,935
Smart Metering Entity Charge Variance Account	1551	\$44,232	-\$5,087			\$39,145	\$385	\$580			\$965	\$39,145	-\$2,817	\$44,232
RSVA - Wholesale Market Service Charge ⁹	1580	-\$1,331,632	\$24,615	-\$888,314		-\$418,703	-\$23,789	\$1,857	-\$16,427		-\$5,505	-\$418,703	-\$1,405,843	-\$443,319
Variance WMS – Sub-account CBR Class A ⁹	1580												\$23,559	
Variance WMS – Sub-account CBR Class B ⁹	1580												\$151,082	
RSVA - Retail Transmission Network Charge	1584	\$572,993	\$212,780	\$356,916		\$428,857	\$10,529	\$6,172	\$8,712		\$7,989	\$428,857	\$690,134	\$216,076
RSVA - Retail Transmission Connection Charge	1586	\$408,637	\$141,358	\$299,622		\$250,373	\$7,273	\$3,494	\$6,965		\$3,802	\$250,373	\$637,424	\$109,015
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$7,907	-\$1,451,057	\$188,897		-\$1,647,861	-\$2,313	-\$855	\$11,955		-\$15,123	-\$1,647,861	-\$2,069,276	-\$196,803
RSVA - Global Adjustment ¹²	1589	\$5,942,179	\$3,398,074	\$2,641,339		\$6,698,914	\$86,353	\$63,381	\$48,786		\$100,948	\$6,698,914	\$3,391,906	\$3,300,842
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$14,689	-\$1,341			\$13,348	-\$46,669	\$202			-\$46,467	\$13,348		\$14,689
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$723,041	-\$839,574			-\$116,533	\$64,114	\$1,313			\$65,427	-\$116,533	-\$35,020	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	-\$1,454,779	-\$2,389,879		\$935,100	\$0	\$15,170	-\$84,643		\$99,813	\$935,100	-\$1,082,420	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0	\$0	-\$2,130,061	-\$3,336,686
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$6,791,404	\$385,048	\$265,817	\$0	\$6,910,635	\$100,348	\$97,810	-\$24,593	\$0	\$222,751	\$6,910,635	-\$1,141,024	\$75,981
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$849,225	-\$3,013,026	-\$2,375,522	\$0	\$211,721	\$13,995	\$34,429	-\$73,379	\$0	\$121,803	\$211,721	-\$4,532,930	-\$3,224,861
RSVA - Global Adjustment 12	1589	\$5,942,179	\$3,398,074	\$2,641,339	\$0	\$6,698,914	\$86,353	\$63,381	\$48,786	\$0	\$100,948	\$6,698,914	\$3,391,906	\$3,300,842

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

		2014												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustmepa(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Dispositions(2) during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015

Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the u data from the year in which the GL balance was last disposed. For example, if in the 2017 i in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

		2015							2016						
Account Descriptions	Account Number	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16
Group 1 Accounts															
LV Variance Account	1550		\$1,050,368	\$10,902	\$7,761	\$11,593	\$1,513	\$8,583	\$1,050,368	\$61,724	\$360,059		\$752,033	\$8,583	\$7,932
Smart Metering Entity Charge Variance Account	1551		-\$7,904	\$965	\$89	\$598	-\$637	-\$181	-\$7,904	-\$2,712	-\$5,087		-\$5,529	-\$181	-\$78
RSVA - Wholesale Market Service Charge ⁹	1580		-\$1,381,227	-\$5,505	-\$6,796	-\$16,021	-\$2,894	\$826	-\$1,381,227	-\$602,172	\$24,615		-\$2,008,014	\$826	-\$18,682
Variance WMS – Sub-account CBR Class A ⁹	1580		\$23,559	\$0	\$84			\$84	\$23,559	-\$22,303			\$1,256	\$84	\$143
Variance WMS – Sub-account CBR Class B ⁹	1580		\$151,082	\$0	\$480			\$480	\$151,082	-\$5,468			\$145,614	\$480	\$1,687
RSVA - Retail Transmission Network Charge	1584		\$902,915	\$7,989	\$3,640	\$6,037	\$259	\$5,851	\$902,915	-\$469,189	\$212,780		\$220,946	\$5,851	\$5,200
RSVA - Retail Transmission Connection Charge	1586		\$778,782	\$3,802	\$2,684	\$2,437	\$301	\$4,350	\$778,782	-\$260,031	\$141,358		\$377,393	\$4,350	\$5,500
RSVA - Power (excluding Global Adjustment) ¹²	1588		-\$3,520,334	-\$15,123	-\$29,689	-\$18,112	-\$2,492	-\$29,192	-\$3,520,334	\$2,650,728	-\$1,451,057		\$581,451	-\$29,192	-\$29,671
RSVA - Global Adjustment ¹²	1589		\$6,789,978	\$100,948	\$64,068	\$102,042	\$1,171	\$64,145	\$6,789,978	\$5,466,714	\$3,398,074		\$8,858,618	\$64,145	\$63,523
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595		-\$1,341	-\$46,467	\$49	-\$46,382	\$5	-\$31	-\$1,341		-\$1,341		\$0	-\$31	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595		-\$151,553	\$65,427	-\$1,753			\$63,674	-\$151,553		-\$116,533		-\$35,020	\$63,674	-\$385
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595		-\$147,320	\$99,813	\$2,586			\$102,399	-\$147,320	\$16			-\$147,304	\$102,399	-\$1,620
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595		\$1,206,625	\$0	\$18,592	-\$114,267		\$132,859	\$1,206,625	-\$1,542,307	\$35,845		-\$371,527	\$132,859	\$211
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595		\$0	\$0				\$0	\$0	-\$2,800,481	-\$3,137,704		\$337,223	\$0	\$23,611
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595		\$0	\$0				\$0	\$0				\$0	\$0	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$5,693,630	\$222,751	\$61,795	-\$72,075	-\$2,774	\$353,847	\$5,693,630	\$2,474,519	-\$538,991	\$0	\$8,707,140	\$353,847	\$57,371
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$1,096,348	\$121,803	-\$2,273	-\$174,117	-\$3,945	\$289,702	-\$1,096,348	-\$2,992,195	-\$3,937,065	\$0	-\$151,478	\$289,702	-\$6,152
RSVA - Global Adjustment 12	1589	\$0	\$6,789,978	\$100,948	\$64,068	\$102,042	\$1,171	\$64,145	\$6,789,978	\$5,466,714	\$3,398,074	\$0	\$8,858,618	\$64,145	\$63,523

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

[illegible]

Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the u data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

				2017											
Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB
Group 1 Accounts															
LV Variance Account	1550	\$3,355	-\$3,424	\$9,736	\$752,033	\$96,481	\$690,309		\$158,205	\$9,736	\$1,517	\$12,822	\$3,088	\$1,519	
Smart Metering Entity Charge Variance Account	1551	\$310	\$441	-\$128	-\$5,529	\$87	-\$2,817		-\$2,625	-\$128	\$210	-\$523	-\$436	\$168	
RSVA - Wholesale Market Service Charge ⁹	1580	\$10,793	\$4,885	-\$23,764	-\$2,008,014	-\$871,925	-\$1,405,842		-\$1,474,097	-\$23,764	-\$13,473	-\$25,431	-\$4,908	-\$16,714	
Variance WMS – Sub-account CBR Class A ⁹	1580			\$227	\$1,256				\$1,256	\$227				\$227	
Variance WMS – Sub-account CBR Class B ⁹	1580			\$2,167	\$145,614	-\$21,756	\$151,082		-\$27,224	\$2,167	\$105	\$2,142		\$130	
RSVA - Retail Transmission Network Charge	1584	\$4,343	-\$1,382	\$5,326	\$220,946	-\$311,619	\$690,134		-\$780,807	\$5,326	-\$7,765	\$9,100	\$1,182	-\$10,357	
RSVA - Retail Transmission Connection Charge	1586	\$2,955	-\$861	\$6,034	\$377,393	-\$111,492	\$637,425		-\$371,524	\$6,034	-\$3,858	\$8,407	\$749	-\$5,482	
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$13,313	\$4,366	-\$41,184	\$581,451	-\$383,839	-\$2,069,277		\$2,266,889	-\$41,184	\$28,777	-\$38,641	-\$3,011	\$23,223	
RSVA - Global Adjustment ¹²	1589	\$37,080	-\$18,424	\$72,164	\$8,858,618	-\$5,287,116	\$3,391,905		\$179,597	\$72,164	\$96,471	\$64,377	\$15,251	\$119,509	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$101	-\$70	\$0	\$0				\$0	\$0		\$70	\$70	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$64,121	\$79	-\$753	-\$35,020		-\$35,020		\$0	-\$753		-\$829	-\$76	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595			\$100,779	-\$147,304		-\$147,320	-\$16	\$0	\$100,779		\$100,778	-\$1	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$12,225		\$120,845	-\$371,527	-\$435			-\$371,962	\$120,845	-\$4,464			\$116,381	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	-\$190,399		\$214,010	\$337,223	-\$452,385			-\$115,162	\$214,010	-\$883			\$213,127	
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595			\$0	\$0	-\$2,015,044	-\$1,899,752		-\$115,292	\$0	\$10,770	-\$130,929		\$141,699	
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$68,631	-\$14,390	\$465,459	\$8,707,140	-\$9,359,043	\$827	-\$16	-\$652,746	\$465,459	\$107,407	\$1,343	\$11,907	\$583,430	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$105,711	\$4,034	\$393,295	-\$151,478	-\$4,071,927	-\$3,391,078	-\$16	-\$832,343	\$393,295	\$10,936	-\$63,034	-\$3,344	\$463,921	\$0
RSVA - Global Adjustment 12	1589	\$37,080	-\$18,424	\$72,164	\$8,858,618	-\$5,287,116	\$3,391,905	\$0	\$179,597	\$72,164	\$96,471	\$64,377	\$15,251	\$119,509	\$0

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

[illegible]

Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the u data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

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

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

If you had any customers classified as Class A at any point where the balance in 1580 sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to 2017), check off the checkbox ☐

If you had Class A customer(s) during this period, Tab 6.2 will Account 1580 sub-account CBR Class B will be disposed through using information in Tab 6.2.

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

		2018			Projected Interest on Dec-31-17 Balances				2.1.7 RRR		
Account Descriptions	Account Number	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)	
Group 1 Accounts											
LV Variance Account	1550		\$158,205	\$1,519	\$2,990		\$4,509	\$162,714.09	\$159,724	\$0	
Smart Metering Entity Charge Variance Account	1551		-\$2,625	\$168	-\$50		\$119	-\$2,506.01	-\$2,457	-\$0	
RSVA - Wholesale Market Service Charge ⁹	1580		-\$1,474,097	-\$16,714	-\$27,860		-\$44,574	-\$1,518,671.43	-\$1,490,811	\$0	
Variance WMS – Sub-account CBR Class A ⁹	1580		\$1,256	\$227	\$24		\$251	\$0.00	\$1,483	\$0	
Variance WMS – Sub-account CBR Class B ⁹	1580		-\$27,224	\$130	-\$515		-\$385	-\$27,608.99	-\$27,094	\$0	
RSVA - Retail Transmission Network Charge	1584		-\$780,807	-\$10,357	-\$14,757		-\$25,115	-\$805,921.32	-\$791,164	\$0	
RSVA - Retail Transmission Connection Charge	1586		-\$371,524	-\$5,482	-\$7,022		-\$12,503	-\$384,027.76	-\$377,006	-\$0	
RSVA - Power (excluding Global Adjustment) ¹²	1588		\$2,266,889	\$23,223	\$42,844		\$66,067	\$2,332,956.26	\$2,290,112	-\$0	
RSVA - Global Adjustment ¹²	1589		\$179,597	\$119,509	\$3,394		\$122,904	\$302,500.31	\$299,106	-\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00		
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595		-\$371,962	\$116,381	-\$7,030		\$109,351	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$262,610.40	-\$255,580	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595		-\$115,162	\$213,127	-\$2,177		\$210,950	<input checked="" type="checkbox"/> Check to Dispose of Account	\$95,788.52	\$97,965	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595		-\$115,292	\$141,699	-\$2,179		\$139,520	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$26,406	-\$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$652,746	\$583,430	-\$12,337	\$0	\$571,094		-\$107,386.73	-\$69,315	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$832,343	\$463,921	-\$15,731	\$0	\$448,190		-\$409,887.04	-\$368,421	\$0
RSVA - Global Adjustment 12	1589	\$0	\$179,597	\$119,509	\$3,394	\$0	\$122,904		\$302,500.31	\$299,106	-\$0
<input type="checkbox"/> Check to Dispose of Account											

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

		2018			Projected Interest on Dec-31-17 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)

Energy Board

Deferral/Variance Account Workf

This continuity schedule must be completed for each account and sub-account that the data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

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Account 1580

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁹	1580
Variance WMS – Sub-account CBR Class A ⁹	1580
Variance WMS – Sub-account CBR Class B ⁹	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589

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

Account Descriptions

Account
Number

For all 1998 approved algorithms, please ensure that the disposition should has the same sign (e.g. distributions are to have a positive sign).

Ontario Energy Board

2019 Deferral/Variance Account Workform

Accounts that produced a variance on the continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2017 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ 0.15	
Smart Metering Entity Charge Variance Account	1551	\$ (0.14)	
RSVA - Wholesale Market Service Charge ⁹	1580	\$ 0.43	
Variance WMS – Sub-account CBR Class A9	1580	\$ 0.14	
Variance WMS – Sub-account CBR Class B9	1580	\$ 0.09	
RSVA - Retail Transmission Network Charge	1584	\$ 0.38	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.48)	
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$ (0.24)	
RSVA - Global Adjustment ¹²	1589	\$ (0.21)	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$ 0.33	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$ (0.22)	
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$ (0.06)	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (0.10)	



Ontario Energy Board

2019 Deferral/Variance Account Workform

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E		F=B-C-E (deduct E if applicable)
			Total Metered kWh ⁴	Total Metered kW ⁴	Metered kWh for Non-RPP Customers ^{4,5}	Metered kW for Non-RPP Customers ^{4,5}		Metered kWh for Wholesale Market Participants (WMP) ⁴	Metered kW for Wholesale Market Participants (WMP) ⁴	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)
RESIDENTIAL	kWh	24,316	176,056,575		4,364,275	-	7,490,012			176,056,575	-	-	-	4,364,275
GENERAL SERVICE < 50 KW	kWh	2,941	87,047,731		15,307,070	-	1,788,371			87,047,731	-	-	-	15,307,070
GENERAL SERVICE 50 TO 4,999 KW	kW	322	263,290,213	649,834	224,153,647	558,802	2,992,570	3,991,092	7,195	259,299,121	642,639	-	22,311,500	197,851,055
LARGE USE	kW	3	158,182,937	285,842	158,182,937	285,842	590,462			158,182,937	285,842	158,182,937	-	-
UNMETERED SCATTERED LOAD	kWh	161	1,270,089		1,270,089	-	24,041			1,270,089	-	-	-	1,270,089
STREET LIGHTING	kW	5,514	1,981,443	5,508	1,981,443	5,508	152,110			1,981,443	5,508	-	-	1,981,443
STANDBY POWER	kW									-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
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										-	-	-	-	-
Total		33,257	687,828,987	941,183	405,259,460	850,151	\$ 13,007,566	3,991,092	7,195	683,837,895	933,988	158,182,937	22,311,500	220,773,932

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

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

2019 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE < 50 KW	GENERAL SERVICE 50 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STREET LIGHTING	STANDBY POWER
LV Variance Account	1550	162,714	kWh	41,648	20,592	62,284	37,420	300	469	0
Smart Metering Entity Charge Variance Account	1551	(2,506)	# of Customers							
RSVA - Wholesale Market Service Charge	1580	(1,518,671)	kWh	(390,988)	(193,316)	(575,853)	(351,294)	(2,821)	(4,400)	0
RSVA - Retail Transmission Network Charge	1584	(805,921)	kWh	(206,283)	(101,993)	(308,494)	(185,341)	(1,488)	(2,322)	0
RSVA - Retail Transmission Connection Charge	1586	(384,028)	kWh	(98,296)	(48,600)	(147,000)	(88,316)	(709)	(1,106)	0
RSVA - Power (excluding Global Adjustment)	1588	2,332,956	kWh	600,628	296,969	884,615	539,651	4,333	6,760	0
RSVA - Global Adjustment	1589	286,153	Non-RPP kWh	5,657	19,840	256,442	0	1,646	2,568	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(262,610)	%	(145,496)	(44,719)	(57,427)	(11,143)	(1,220)	(2,604)	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	95,789	%	(42,453)	18,517	90,944	51,620	(129)	(22,711)	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(382,278)		(241,238)	(52,551)	(50,931)	(7,403)	(1,734)	(25,915)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	100,806	kWh	25,802	12,757	38,587	23,183	186	290	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
#REF!	1508	0	kWh	0	0	0	0	0	0	0
Revenue Requirement Differential Variance Account	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		100,806		25,802	12,757	38,587	23,183	186	290	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(26,117)	kWh	(9,135)	(4,517)	(12,297)	0	(66)	(103)	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(1,194,057)		(450,879)	(156,204)	(359,693)	(195,760)	(3,246)	(28,274)	0
Total of Account 1580 and 1588 (not allocated to WMPs)		814,285		209,641	103,653	308,762	188,357	1,512	2,359	0
Balance of Account 1589 Allocated to Non-WMPs		286,153		5,657	19,840	256,442	0	1,646	2,568	0
Group 2 Accounts (including 1592, 1532)		100,806		25,802	12,757	38,587	23,183	186	290	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$9.10								
1589/total kwh		\$0.0004								

2019 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	162,714	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(2,506)	# of Customers						
RSVA - Wholesale Market Service Charge	1580	(1,518,671)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(805,921)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(384,028)	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	2,332,956	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	286,153	Non-RPP kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(262,610)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	95,789	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(382,278)		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	100,806	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
#REF!	1508	0	kWh	0	0	0	0	0	0
Revenue Requirement Differential Variance Account	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		100,806		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(26,117)	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(1,194,057)		0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		814,285		0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		286,153		0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		100,806		0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$9.10							
1589/total kwh		\$0.0004							

2019 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	162,714	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(2,506)	# of Customers							
RSVA - Wholesale Market Service Charge	1580	(1,518,671)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(805,921)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(384,028)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	2,332,956	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	286,153	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(262,610)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	95,789	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(382,278)		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	100,806	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
#REF!	1508	0	kWh	0	0	0	0	0	0	0
Revenue Requirement Differential Variance Account	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		100,806		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(26,117)	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(1,194,057)		0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		814,285		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		286,153		0	0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		100,806		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$9.10								
1589/total kwh		\$0.0004								

2019 Deferral/Variance Account Workform

1 Please enter the Year the Account 1589 GA Balance 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 year after the balance was last disposed to 2017)? (e.g. If you received approval to dispose the GA account balance as at December 31, 2016, the period the GA accumulated would be 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 year after the balance was last disposed to 2017). (e.g. If the CBR Class B balance was last disposed 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	kWh	6,486,556	6,146,406	1,170,480	3,987,723
		kW	11,557	13,210	3,274	9,468
		Class A/B	B	A	B	B
Customer 2	GENERAL SERVICE 50 TO 4,999 KW	kWh	1,567,471	1,556,632	1,155,539	1,282,499
		kW	15,620	15,598	15,659	15,395
		Class A/B	B	A	B	B
Customer 3	GENERAL SERVICE 50 TO 4,999 KW	kWh	3,775,797	3,768,639	3,919,876	3,949,338
		kW	7,239	7,292	7,444	7,563
		Class A/B	B	A	B	B

2015 - kWh
2015 - kW
2015 - kWh
2015 - kW
2015 - kWh
2015 - kW

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
Customer A1	LARGE USE	kWh	62,042,573	63,654,287
		kW	113,242	135,941
Customer A2	LARGE USE	kWh	51,231,227	50,161,880
		kW	91,788	103,129
Customer A3	LARGE USE	kWh	44,999,137	40,395,506
		kW	80,812	80,756

2019 Deferral/Variance Account Workform

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 transition customer. 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 of 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 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 and full year)	A	486,396,352	231,613,755	254,782,597
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	26,285,268	10,839,823	15,445,444
Transition Customers' Portion of Total Consumption	C=B/A	5.40%		

Allocation of Total GA Balance \$

Total GA Balance	D	\$ 302,500
Transition Customers Portion of GA Balance	E=C*D	\$ 16,347
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ 286,153

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	3						
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments	
Customer 1	10,654,759	5,496,556	5,158,203	40.54%	\$ 6,626	\$ 552	
Customer 2	3,985,498	1,567,471	2,418,028	15.16%	\$ 2,479	\$ 207	
Customer 3	11,645,011	3,775,797	7,869,214	44.30%	\$ 7,242	\$ 604	
TOTAL	26,285,268	10,839,823	15,445,444	100.00%	\$ 16,347	\$ 1,362	



Ontario Energy Board

2019 Deferral/Variance Account Workform

This tab allocates the CBR Class B balance to transition customers (i.e. Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each transition customer. 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 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 who were Class A for the full year)	A	486,396,352	231,613,755	254,782,597
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	26,285,268	10,839,823	15,445,444
Transition Customers' Portion of Total Consumption	C=B/A	5.40%	220,773,932	239,337,152

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	-\$	27,609
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	1,492
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	26,117

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		3					
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers 2016	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1		10,654,759	5,496,556	5,158,203	40.54%	-\$ 605	50
Customer 2		3,985,498	1,567,471	2,418,028	15.16%	-\$ 226	19
Customer 3		11,645,011	3,775,797	7,869,214	44.30%	-\$ 661	55
Total		26,285,268	10,839,823	15,445,444	100.00%	-\$ 1,492	124

2019 Deferral/Variance Account Workform

The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

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 Metered 2017 Consumption Minus WMP										
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	176,056,575	-	0	0	0	0	176,056,575	-			35%
GENERAL SERVICE < 50 KW	87,047,731	-	0	0	0	0	87,047,731	-			17%
GENERAL SERVICE 50 TO 4,999 KW	259,299,121	642,639	0	0	22,311,500	70,516	236,987,620	572,123			47%
LARGE USE	158,182,937	285,842	158,182,937	285,842	0	0	-	0			0%
UNMETERED SCATTERED LOAD	1,270,089	-	0	0	0	0	1,270,089	-			0%
STREET LIGHTING	1,981,443	5,508	0	0	0	0	1,981,443	5,508			0%
STANDBY POWER	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
Total	683,837,895	933,988	158,182,937	285,842	22,311,500	70,516	503,343,458	577,631			100%

2019 Deferral/Variance Account Workform

1

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

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

\$/kWh
\$/kWh
\$/kW
\$/kW
\$/kWh
\$/kW

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

1580 and 1588

\$/kW

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

1580, Sub-account CBR Class B

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

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	4,364,275	\$ 5,657	0.0013	\$/kWh
GENERAL SERVICE < 50 KW	kWh	15,307,070	\$ 19,840	0.0013	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kWh	197,851,055	\$ 256,442	0.0013	\$/kWh
LARGE USE	kWh	-	\$ -	-	\$/kWh
UNMETERED SCATTERED LOAD	kWh	1,270,089	\$ 1,646	0.0013	\$/kWh
STREET LIGHTING	kWh	1,981,443	\$ 2,568	0.0013	\$/kWh
STANDBY POWER		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 286,153		



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2019 Deferral/Variance Account Workform

This tab allocates the CBR Class B balance to transition customers (i.e. Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each transition customer. 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 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 who were Class A for the full year)	A	486,396,352	231,613,755	254,782,597
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	26,285,268	10,839,823	15,445,444
Transition Customers' Portion of Total Consumption	C=B/A	5.40%	220,773,932	239,337,152

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	-\$	27,609
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	1,492
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	26,117

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		3					
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers 2016	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1		10,654,759	5,496,556	5,158,203	40.54%	-\$ 605	50
Customer 2		3,985,498	1,567,471	2,418,028	15.16%	-\$ 226	19
Customer 3		11,645,011	3,775,797	7,869,214	44.30%	-\$ 661	55
Total		26,285,268	10,839,823	15,445,444	100.00%	-\$ 1,492	124

2019 Deferral/Variance Account Workform

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 Metered 2017 Consumption Minus WMP										
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	176,056,575	-	0	0	0	0	176,056,575	-			35%
GENERAL SERVICE < 50 KW	87,047,731	-	0	0	0	0	87,047,731	-			17%
GENERAL SERVICE 50 TO 4,999 KW	259,299,121	642,639	0	0	22,311,500	70,516	236,987,620	572,123			47%
LARGE USE	158,182,937	285,842	158,182,937	285,842	0	0	-	0			0%
UNMETERED SCATTERED LOAD	1,270,089	-	0	0	0	0	1,270,089	-			0%
STREET LIGHTING	1,981,443	5,508	0	0	0	0	1,981,443	5,508			0%
STANDBY POWER	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
	-	-	0	0	0	0	-	-			0%
Total	683,837,895	933,988	158,182,937	285,842	22,311,500	70,516	503,343,458	577,631			100%

Please indicate the Rate Rider Recovery Period (in months)

1

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

Rate Class	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
(Enter Rate Classes in cells below)				
RESIDENTIAL	kWh	176,056,575	\$ 250,374	- 0.0014
GENERAL SERVICE < 50 KW	kWh	87,047,731	\$ 57,067	- 0.0007
GENERAL SERVICE 50 TO 4,999 KW	kW	649,834	\$ 371,990	- 0.5724
LARGE USE	kW	285,842	\$ 7,403	- 0.0259
UNMETERED SCATTERED LOAD	kWh	1,270,089	\$ 1,800	- 0.0014
STREET LIGHTING	kW	5,508	\$ 26,018	- 4.7236
STANDBY POWER				
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
		- \$	-	-
Total			\$ 714,651	

\$/kW

Appendix D

Tariff Schedule and Bill Impacts Model



Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

Quick Link[Ontario Energy Board's 2019 Electricity
Distribution Rates Webpage](#)

Version 1.0

Utility Name	Kingston Hydro Corporation
Assigned EB Number	EB-2018-0047
Name of Contact and Title	Sherry Gibson, Senior Advisor Rates and Regulatory Affairs
Phone Number	613-546-1181 ext. 2383
Email Address	sgibson@kingstonhydro.com
We are applying for rates effective	01-1-2019
Rate-Setting Method	Custom 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	2016

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 IRRM 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.



Tariff Schedule and Bill Impacts Model

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0055

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0042
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.94
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Service Rate	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

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



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	109.29
Distribution Volumetric Rate	\$/kW	3.2130
Low Voltage Service Rate	\$/kW	0.6875
Retail Transmission Rate - Network Service Rate	\$/kW	2.4449
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1294

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



Tariff Schedule and Bill Impacts Model

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2750
Low Voltage Service Rate	\$/kW	0.8284
Retail Transmission Rate - Network Service Rate	\$/kW	2.9458
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5657

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



Tariff Schedule and Bill Impacts Model

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	6.10
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES

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

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

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

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

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



Tariff Schedule and Bill Impacts Model

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.24
Distribution Volumetric Rate	\$/kW	14.0417
Low Voltage Service Rate	\$/kW	0.4966
Retail Transmission Rate - Network Service Rate	\$/kW	1.7660
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5380

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



Tariff Schedule and Bill Impacts Model

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.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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ALLOWANCES

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

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.

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Customer Administration

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



Tariff Schedule and Bill Impacts Model

Non-Payment of Account

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

Other

Specific charge for access to the power poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

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



Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

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

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

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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Tariff Schedule and Bill Impacts Model

(2019 Cost of Service Filers)

In the Green Cells below, enter all proposed rate riders excluding the following charges: monthly service, distribution volumetric and retail transmission.
 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 Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019)	\$/kWh	-0.0014	- effective until	12/31/2019	B
Rate Rider for RSVA - Power - Global Adjustment (2019)	\$/kWh	0.0013	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019)	\$/kWh	-0.0007	- effective until	12/31/2019	B
Rate Rider for RSVA - Power - Global Adjustment (2019)	\$/kWh	0.0013	- effective until	12/31/2019	B
			- 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

Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019)	\$/kW	-0.5724	- effective until	12/31/2019	B
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. - for Non-Whole	\$/kW	0.4805	- effective until	12/31/2019	B
Rate Rider for RSVA - Power - Global Adjustment (2019)	\$/kWh	0.0013	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

LARGE USE SERVICE CLASSIFICATION

Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019)	\$/kW	-0.0259	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019)	\$/kWh	-0.0014	- effective until	12/31/2019	B
Rate Rider for RSVA - Power - Global Adjustment (2019)	\$/kWh	0.0013	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

STREET LIGHTING SERVICE CLASSIFICATION

Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019)	\$/kW	-4.7236	- effective until	12/31/2019	B
Rate Rider for RSVA - Power - Global Adjustment (2019)	\$/kWh	0.0013	- effective until	12/31/2019	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

microFIT SERVICE CLASSIFICATION

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	25.35
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0000
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019) - effective until December 31, 2019	\$/kWh	(0.0014)
Rate Rider for RSVA - Power - Global Adjustment (2019) - effective until December 31, 2019	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.22
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0161
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019) - effective until December 31, 2019	\$/kWh	(0.0007)
Rate Rider for RSVA - Power - Global Adjustment (2019) - effective until December 31, 2019	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	110.99
Distribution Volumetric Rate	\$/kW	3.3261
Low Voltage Service Rate	\$/kW	0.5477
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019) - effective until December 31, 2019	\$/kW	(0.5724)
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. - for Non-Wholesale Market Participants (Non-WMP) (2019) - effective until December 31, 2019	\$/kW	0.4805
Rate Rider for RSVA - Power - Global Adjustment (2019) - effective until December 31, 2019	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kW	2.6695
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4116

MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.3339
Low Voltage Service Rate	\$/kW	0.6599
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019) - effective until December 31, 2019	\$/kW	(0.0259)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2164
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9057

MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	6.31
Distribution Volumetric Rate	\$/kWh	0.0125
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019) - effective until December 31, 2019	\$/kWh	(0.0014)
Rate Rider for RSVA - Power - Global Adjustment (2019) - effective until December 31, 2019	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES

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

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

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

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

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date

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

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.28
Distribution Volumetric Rate	\$/kW	14.5188
Low Voltage Service Rate	\$/kW	0.3956
Rate Rider for Group 1 Deferral/Variance Accounts Balances excluding Global Adj. (2019) - effective until December 31, 2019	\$/kW	(4.7236)
Rate Rider for RSVA - Power - Global Adjustment (2019) - effective until December 31, 2019	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kW	1.9282
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7418

MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

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

Non-Payment of Account

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

Other

Specific charge for access to the power poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

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



Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (in other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of \$0.1101/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

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

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 0.32	1.3%	\$ (1.03)	-3.5%	\$ (0.02)	0.0%	\$ (0.02)	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 1.48	3.2%	\$ (0.52)	-0.9%	\$ 1.77	2.3%	\$ 1.85	0.7%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 9.62	2.9%	\$ 52.37	13.7%	\$ 87.84	12.5%	\$ 99.26	1.4%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 323.95	2.7%	\$ (745.25)	-4.5%	\$ 2,613.05	5.6%	\$ 2,952.75	0.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 0.51	3.4%	\$ 0.14	0.7%	\$ 1.15	4.0%	\$ 1.30	1.0%
STANDBY POWER SERVICE CLASSIFICATION -	kw	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 378.91	3.3%	\$ (1,235.31)	-10.6%	\$ (1,098.06)	-8.5%	\$ (1,240.81)	-3.6%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 2.61	11.5%	\$ 2.25	9.2%	\$ 2.52	9.4%	\$ 2.65	5.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 2.42	10.6%	\$ 1.97	8.0%	\$ 2.31	8.3%	\$ 2.42	4.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 1.37	5.7%	\$ 0.47	1.7%	\$ 1.15	3.5%	\$ 1.20	1.5%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ (0.73)	-2.8%	\$ (2.53)	-8.0%	\$ (1.18)	-2.7%	\$ (1.24)	-0.9%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 2.61	11.5%	\$ 2.51	10.2%	\$ 2.79	10.3%	\$ 3.15	5.5%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 0.32	1.3%	\$ (0.05)	-0.2%	\$ 0.96	2.4%	\$ 1.08	0.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 1.48	3.2%	\$ 2.08	3.6%	\$ 4.37	5.5%	\$ 4.93	1.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 0.88	2.9%	\$ (0.12)	-0.3%	\$ 1.02	2.2%	\$ 1.07	0.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 0.88	2.9%	\$ 1.18	3.2%	\$ 2.32	4.9%	\$ 2.63	1.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kwh	\$ 1.48	3.2%	\$ 2.08	3.6%	\$ 4.37	5.5%	\$ 4.93	1.4%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kw	\$ 9.62	2.9%	\$ 52.37	13.7%	\$ 87.84	12.5%	\$ 99.26	1.4%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kw	\$ 114.80	3.5%	\$ 725.50	18.1%	\$ 1,232.30	14.4%	\$ 1,392.50	1.4%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Retailer)	kw	\$ 323.95	2.7%	\$ (745.25)	-4.5%	\$ 2,613.05	5.6%	\$ 2,952.75	0.6%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	750	\$ 3.15	\$ -	750	\$ -	\$ (3.15)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 25.03			\$ 25.35	\$ 0.32	1.28%
Line Losses on Cost of Power	\$ 0.0820	29	\$ 2.42	\$ 0.0820	29	\$ 2.42	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	750	\$ -	\$ 0.0014	750	\$ (1.05)	\$ (1.05)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0014	750	\$ 1.05	\$ (0.30)	-22.22%
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)			\$ 29.37			\$ 28.34	\$ (1.03)	-3.51%
RTSR - Network	\$ 0.0062	779	\$ 4.83	\$ 0.0068	779	\$ 5.30	\$ 0.47	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	779	\$ 4.21	\$ 0.0061	779	\$ 4.75	\$ 0.55	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.41			\$ 38.39	\$ (0.02)	-0.04%
Wholesale Market Service Charge	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 103.19			\$ 103.17	\$ (0.02)	-0.02%
HST	13%		\$ 13.41	13%		\$ 13.41	\$ (0.00)	-0.02%
8% Rebate	8%		\$ (8.26)	8%		\$ (8.25)	\$ 0.00	
Total Bill on TOU			\$ 108.35			\$ 108.33	\$ (0.02)	-0.02%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.94	1	\$ 14.94	\$ 15.22	1	\$ 15.22	\$ 0.28	1.87%
Distribution Volumetric Rate	\$ 0.0155	2000	\$ 31.00	\$ 0.0161	2000	\$ 32.20	\$ 1.20	3.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 45.94			\$ 47.42	\$ 1.48	3.22%
Line Losses on Cost of Power	\$ 0.0820	79	\$ 6.44	\$ 0.0820	79	\$ 6.44	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	2,000	\$ -	\$ 0.0007	2,000	\$ (1.40)	\$ (1.40)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0013	2,000	\$ 2.60	\$ (0.60)	-18.75%
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)			\$ 56.15			\$ 55.63	\$ (0.52)	-0.93%
RTSR - Network	\$ 0.0055	2,079	\$ 11.43	\$ 0.0060	2,079	\$ 12.47	\$ 1.04	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	2,079	\$ 10.19	\$ 0.0055	2,079	\$ 11.43	\$ 1.25	12.24%
Sub-Total C - Delivery (including Sub-Total B)			\$ 77.77			\$ 79.54	\$ 1.77	2.27%
Wholesale Market Service Charge	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	2,079	\$ 0.62	\$ 0.0003	2,079	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 250.11			\$ 251.87	\$ 1.77	0.71%
HST	13%		\$ 32.51	13%		\$ 32.74	\$ 0.23	0.71%
8% Rebate	8%		\$ (20.01)	8%		\$ (20.15)	\$ (0.14)	
Total Bill on TOU			\$ 262.61			\$ 264.47	\$ 1.85	0.71%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 109.29	1	\$ 109.29	\$ 110.99	1	\$ 110.99	\$ 1.70	1.56%
Distribution Volumetric Rate	\$ 3.2130	70	\$ 224.91	\$ 3.3261	70	\$ 232.83	\$ 7.92	3.52%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 334.20			\$ 343.82	\$ 9.62	2.88%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	70	\$ -	\$ 0.0919	70	\$ (6.43)	\$ (6.43)	
CBR Class B Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
GA Rate Riders	\$ -	45,360	\$ -	\$ 0.0013	45,360	\$ 58.97	\$ 58.97	
Low Voltage Service Charge	\$ 0.6875	70	\$ 48.13	\$ 0.5477	70	\$ 38.34	\$ (9.79)	-20.33%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 382.33			\$ 434.69	\$ 52.37	13.70%
RTSR - Network	\$ 2.4449	70	\$ 171.14	\$ 2.6695	70	\$ 186.87	\$ 15.72	9.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1294	70	\$ 149.06	\$ 2.4116	70	\$ 168.81	\$ 19.75	13.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 702.53			\$ 790.37	\$ 87.84	12.50%
Wholesale Market Service Charge	\$ 0.0036	47,143	\$ 169.71	\$ 0.0036	47,143	\$ 169.71	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	47,143	\$ 14.14	\$ 0.0003	47,143	\$ 14.14	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1117	47,143	\$ 5,265.83	\$ 0.1117	47,143	\$ 5,265.83	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,152.47			\$ 6,240.31	\$ 87.84	1.43%
HST	13%		\$ 799.82	13%		\$ 811.24	\$ 11.42	1.43%
Total Bill on Average IESO Wholesale Market Price			\$ 6,952.29			\$ 7,051.55	\$ 99.26	1.43%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,164.00	1	\$ 5,164.00	\$ 5,164.00	1	\$ 5,164.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 1.2750	5500	\$ 7,012.50	\$ 1.3339	5500	\$ 7,336.45	\$ 323.95	4.62%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5500	\$ -	\$ -	5500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 12,176.50			\$ 12,500.45	\$ 323.95	2.66%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	5,500	\$ -	\$ 0.0259	5,500	\$ (142.45)	\$ (142.45)	
CBR Class B Rate Riders	\$ -	5,500	\$ -	\$ -	5,500	\$ -	\$ -	
GA Rate Riders	\$ -	3,450,000	\$ -	\$ -	3,450,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.8284	5,500	\$ 4,556.20	\$ 0.6599	5,500	\$ 3,629.45	\$ (926.75)	-20.34%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,500	\$ -	\$ -	5,500	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 16,732.70			\$ 15,987.45	\$ (745.25)	-4.45%
RTSR - Network	\$ 2.9458	5,500	\$ 16,201.90	\$ 3.2164	5,500	\$ 17,690.20	\$ 1,488.30	9.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5657	5,500	\$ 14,111.35	\$ 2.9057	5,500	\$ 15,981.35	\$ 1,870.00	13.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47,045.95			\$ 49,659.00	\$ 2,613.05	5.55%
Wholesale Market Service Charge	\$ 0.0036	3,514,860	\$ 12,653.50	\$ 0.0036	3,514,860	\$ 12,653.50	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	3,514,860	\$ 1,054.46	\$ 0.0003	3,514,860	\$ 1,054.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1117	3,514,860	\$ 392,609.86	\$ 0.1117	3,514,860	\$ 392,609.86	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 453,364.02			\$ 455,977.07	\$ 2,613.05	0.58%
HST	13%		\$ 58,937.32	13%		\$ 59,277.02	\$ 339.70	0.58%
Total Bill on Average IESO Wholesale Market Price			\$ 512,301.34			\$ 515,254.08	\$ 2,952.75	0.58%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.10	1	\$ 6.10	\$ 6.31	1	\$ 6.31	\$ 0.21	3.44%
Distribution Volumetric Rate	\$ 0.0121	750	\$ 9.08	\$ 0.0125	750	\$ 9.38	\$ 0.30	3.31%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 15.18			\$ 15.69	\$ 0.51	3.36%
Line Losses on Cost of Power	\$ 0.1117	29	\$ 3.29	\$ 0.1117	29	\$ 3.29	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	750	\$ -	\$ -0.0014	750	\$ (1.05)	\$ (1.05)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0013	750	\$ 0.98	\$ 0.98	
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0014	750	\$ 1.05	\$ (0.30)	-22.22%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19.82			\$ 19.95	\$ 0.14	0.68%
RTSR - Network	\$ 0.0062	779	\$ 4.83	\$ 0.0068	779	\$ 5.30	\$ 0.47	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	779	\$ 4.21	\$ 0.0061	779	\$ 4.75	\$ 0.55	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 28.86			\$ 30.01	\$ 1.15	3.98%
Wholesale Market Service Charge	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	750	\$ 83.78	\$ 0.1117	750	\$ 83.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 115.67			\$ 116.82	\$ 1.15	0.99%
HST 13%			\$ 15.04	13%		\$ 15.19	\$ 0.15	0.99%
Total Bill on Non-RPP Avg. Price			\$ 130.71			\$ 132.01	\$ 1.30	0.99%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.24	5000	\$ 6,200.00	\$ 1.28	5000	\$ 6,400.00	\$ 200.00	3.23%
Distribution Volumetric Rate	\$ 14.0417	375	\$ 5,265.64	\$ 14.5188	375	\$ 5,444.55	\$ 178.91	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 11,465.64			\$ 11,844.55	\$ 378.91	3.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	375	\$ -	\$ 4.7236	375	\$ (1,771.35)	\$ (1,771.35)	
CBR Class B Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
GA Rate Riders	\$ -	150,000	\$ -	\$ 0.0013	150,000	\$ 195.00	\$ 195.00	
Low Voltage Service Charge	\$ 0.4966	375	\$ 186.23	\$ 0.3956	375	\$ 148.35	\$ (37.88)	-20.34%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 11,651.86			\$ 10,416.55	\$ (1,235.31)	-10.60%
RTSR - Network	\$ 1.7660	375	\$ 662.25	\$ 1.9282	375	\$ 723.08	\$ 60.82	9.18%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5380	375	\$ 576.75	\$ 1.7418	375	\$ 653.18	\$ 76.43	13.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 12,890.86			\$ 11,792.80	\$ (1,098.06)	-8.52%
Wholesale Market Service Charge	\$ 0.0036	155,895	\$ 561.22	\$ 0.0036	155,895	\$ 561.22	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	155,895	\$ 46.77	\$ 0.0003	155,895	\$ 46.77	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1117	155,895	\$ 17,413.47	\$ 0.1117	155,895	\$ 17,413.47	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 30,912.57			\$ 29,814.51	\$ (1,098.06)	-3.55%
HST	13%		\$ 4,018.63	13%		\$ 3,875.89	\$ (142.75)	-3.55%
Total Bill on Average IESO Wholesale Market Price			\$ 34,931.21			\$ 33,690.40	\$ (1,240.81)	-3.55%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	204	\$ 0.86	\$ -	204	\$ -	\$ (0.86)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.74			\$ 25.35	\$ 2.61	11.49%
Line Losses on Cost of Power	\$ 0.0820	8	\$ 0.66	\$ 0.0820	8	\$ 0.66	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	204	\$ -	\$ 0.0014	204	\$ (0.29)	\$ (0.29)	
CBR Class B Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	
GA Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	204	\$ 0.37	\$ 0.0014	204	\$ 0.29	\$ (0.08)	-22.22%
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		204	\$ -	\$ -	204	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.33			\$ 26.58	\$ 2.25	9.23%
RTSR - Network	\$ 0.0062	212	\$ 1.31	\$ 0.0068	212	\$ 1.44	\$ 0.13	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	212	\$ 1.14	\$ 0.0061	212	\$ 1.29	\$ 0.15	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 26.79			\$ 29.31	\$ 2.52	9.41%
Wholesale Market Service Charge	\$ 0.0036	212	\$ 0.76	\$ 0.0036	212	\$ 0.76	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	212	\$ 0.06	\$ 0.0003	212	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	133	\$ 8.62	\$ 0.0650	133	\$ 8.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	35	\$ 3.26	\$ 0.0940	35	\$ 3.26	\$ -	0.00%
TOU - On Peak	\$ 0.1320	37	\$ 4.85	\$ 0.1320	37	\$ 4.85	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 44.59			\$ 47.12	\$ 2.52	5.65%
HST	13%		\$ 5.80	13%		\$ 6.12	\$ 0.33	5.65%
8% Rebate	8%		\$ (3.57)	8%		\$ (3.77)	\$ (0.20)	
Total Bill on TOU			\$ 46.82			\$ 49.47	\$ 2.65	5.65%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	250	\$ 1.05	\$ -	250	\$ -	\$ (1.05)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.93			\$ 25.35	\$ 2.42	10.55%
Line Losses on Cost of Power	\$ 0.0820	10	\$ 0.81	\$ 0.0820	10	\$ 0.81	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	250	\$ -	\$ 0.0014	250	\$ (0.35)	\$ (0.35)	
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
GA Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	250	\$ 0.45	\$ 0.0014	250	\$ 0.35	\$ (0.10)	-22.22%
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		250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.76			\$ 26.73	\$ 1.97	7.96%
RTSR - Network	\$ 0.0062	260	\$ 1.61	\$ 0.0068	260	\$ 1.77	\$ 0.16	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	260	\$ 1.40	\$ 0.0061	260	\$ 1.58	\$ 0.18	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.77			\$ 30.08	\$ 2.31	8.31%
Wholesale Market Service Charge	\$ 0.0036	260	\$ 0.94	\$ 0.0036	260	\$ 0.94	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	260	\$ 0.08	\$ 0.0003	260	\$ 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	163	\$ 10.56	\$ 0.0650	163	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	43	\$ 4.00	\$ 0.0940	43	\$ 4.00	\$ -	0.00%
TOU - On Peak	\$ 0.1320	45	\$ 5.94	\$ 0.1320	45	\$ 5.94	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 49.53			\$ 51.84	\$ 2.31	4.66%
HST	13%		\$ 6.44	13%		\$ 6.74	\$ 0.30	4.66%
8% Rebate	8%		\$ (3.96)	8%		\$ (4.15)	\$ (0.18)	
Total Bill on TOU			\$ 52.01			\$ 54.43	\$ 2.42	4.66%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	500	\$ 2.10	\$ -	500	\$ -	\$ (2.10)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 23.98			\$ 25.35	\$ 1.37	5.71%
Line Losses on Cost of Power	\$ 0.0820	20	\$ 1.61	\$ 0.0820	20	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	500	\$ -	\$ 0.0014	500	\$ (0.70)	\$ (0.70)	
CBR Class B Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
GA Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	500	\$ 0.90	\$ 0.0014	500	\$ 0.70	\$ (0.20)	-22.22%
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		500	\$ -	\$ -	500	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.06			\$ 27.53	\$ 0.47	1.74%
RTSR - Network	\$ 0.0062	520	\$ 3.22	\$ 0.0068	520	\$ 3.53	\$ 0.31	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	520	\$ 2.81	\$ 0.0061	520	\$ 3.17	\$ 0.36	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 33.09			\$ 34.23	\$ 1.15	3.46%
Wholesale Market Service Charge	\$ 0.0036	520	\$ 1.87	\$ 0.0036	520	\$ 1.87	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	520	\$ 0.16	\$ 0.0003	520	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	325	\$ 21.13	\$ 0.0650	325	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	85	\$ 7.99	\$ 0.0940	85	\$ 7.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	90	\$ 11.88	\$ 0.1320	90	\$ 11.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 76.36			\$ 77.51	\$ 1.15	1.50%
HST	13%		\$ 9.93	13%		\$ 10.08	\$ 0.15	1.50%
8% Rebate	8%		\$ (6.11)	8%		\$ (6.20)	\$ (0.09)	
Total Bill on TOU			\$ 80.18			\$ 81.38	\$ 1.20	1.50%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	1000	\$ 4.20	\$ -	1000	\$ -	\$ (4.20)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.08			\$ 25.35	\$ (0.73)	-2.80%
Line Losses on Cost of Power	\$ 0.0820	39	\$ 3.22	\$ 0.0820	39	\$ 3.22	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	1,000	\$ -	\$ 0.0014	1,000	\$ (1.40)	\$ (1.40)	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	1,000	\$ 1.80	\$ 0.0014	1,000	\$ 1.40	\$ (0.40)	-22.22%
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		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 31.67			\$ 29.14	\$ (2.53)	-7.99%
RTSR - Network	\$ 0.0062	1,039	\$ 6.44	\$ 0.0068	1,039	\$ 7.07	\$ 0.62	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	1,039	\$ 5.61	\$ 0.0061	1,039	\$ 6.34	\$ 0.73	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 43.73			\$ 42.55	\$ (1.18)	-2.70%
Wholesale Market Service Charge	\$ 0.0036	1,039	\$ 3.74	\$ 0.0036	1,039	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	1,039	\$ 0.31	\$ 0.0003	1,039	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	170	\$ 15.98	\$ 0.0940	170	\$ 15.98	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 130.02			\$ 128.84	\$ (1.18)	-0.91%
HST	13%		\$ 16.90	13%		\$ 16.75	\$ (0.15)	-0.91%
8% Rebate	8%		\$ (10.40)	8%		\$ (10.31)	\$ 0.09	
Total Bill on TOU			\$ 136.52			\$ 135.28	\$ (1.24)	-0.91%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	204	\$ 0.86	\$ -	204	\$ -	\$ (0.86)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.74			\$ 25.35	\$ 2.61	11.49%
Line Losses on Cost of Power	\$ 0.1117	8	\$ 0.90	\$ 0.1117	8	\$ 0.90	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	204	\$ -	\$ 0.0014	204	\$ (0.29)	\$ (0.29)	
CBR Class B Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	
GA Rate Riders	\$ -	204	\$ -	\$ 0.0013	204	\$ 0.27	\$ 0.27	
Low Voltage Service Charge	\$ 0.0018	204	\$ 0.37	\$ 0.0014	204	\$ 0.29	\$ (0.08)	-22.22%
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		204	\$ -	\$ -	204	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.57			\$ 27.08	\$ 2.51	10.22%
RTSR - Network	\$ 0.0062	212	\$ 1.31	\$ 0.0068	212	\$ 1.44	\$ 0.13	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	212	\$ 1.14	\$ 0.0061	212	\$ 1.29	\$ 0.15	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.03			\$ 29.82	\$ 2.79	10.31%
Wholesale Market Service Charge	\$ 0.0036	212	\$ 0.76	\$ 0.0036	212	\$ 0.76	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	212	\$ 0.06	\$ 0.0003	212	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	204	\$ 22.79	\$ 0.1117	204	\$ 22.79	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 50.64			\$ 53.43	\$ 2.79	5.50%
HST	13%		\$ 6.58	13%		\$ 6.95	\$ 0.36	5.50%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 57.23			\$ 60.38	\$ 3.15	5.50%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.88	1	\$ 21.88	\$ 25.35	1	\$ 25.35	\$ 3.47	15.86%
Distribution Volumetric Rate	\$ 0.0042	750	\$ 3.15	\$ -	750	\$ -	\$ (3.15)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 25.03			\$ 25.35	\$ 0.32	1.28%
Line Losses on Cost of Power	\$ 0.1117	29	\$ 3.29	\$ 0.1117	29	\$ 3.29	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	750	\$ -	\$ 0.0014	750	\$ (1.05)	\$ (1.05)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0013	750	\$ 0.98	\$ 0.98	
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0014	750	\$ 1.05	\$ (0.30)	-22.22%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.24			\$ 30.19	\$ (0.05)	-0.18%
RTSR - Network	\$ 0.0062	779	\$ 4.83	\$ 0.0068	779	\$ 5.30	\$ 0.47	9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	779	\$ 4.21	\$ 0.0061	779	\$ 4.75	\$ 0.55	12.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 39.28			\$ 40.24	\$ 0.96	2.44%
Wholesale Market Service Charge	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	750	\$ 83.78	\$ 0.1117	750	\$ 83.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 126.10			\$ 127.06	\$ 0.96	0.76%
HST	13%		\$ 16.39	13%		\$ 16.52	\$ 0.12	0.76%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 142.49			\$ 143.58	\$ 1.08	0.76%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.94	1	\$ 14.94	\$ 15.22	1	\$ 15.22	\$ 0.28	1.87%
Distribution Volumetric Rate	\$ 0.0155	2000	\$ 31.00	\$ 0.0161	2000	\$ 32.20	\$ 1.20	3.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 45.94			\$ 47.42	\$ 1.48	3.22%
Line Losses on Cost of Power	\$ 0.1117	79	\$ 8.78	\$ 0.1117	79	\$ 8.78	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	2,000	\$ -	\$ 0.0007	2,000	\$ (1.40)	\$ (1.40)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0013	2,000	\$ 2.60	\$ 2.60	
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0013	2,000	\$ 2.60	\$ (0.60)	-18.75%
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)			\$ 58.49			\$ 60.57	\$ 2.08	3.56%
RTSR - Network	\$ 0.0055	2,079	\$ 11.43	\$ 0.0060	2,079	\$ 12.47	\$ 1.04	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	2,079	\$ 10.19	\$ 0.0055	2,079	\$ 11.43	\$ 1.25	12.24%
Sub-Total C - Delivery (including Sub-Total B)			\$ 80.11			\$ 84.47	\$ 4.37	5.45%
Wholesale Market Service Charge	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	2,079	\$ 0.62	\$ 0.0003	2,079	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	2,000	\$ 223.40	\$ 0.1117	2,000	\$ 223.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 311.61			\$ 315.98	\$ 4.37	1.40%
HST	13%		\$ 40.51	13%		\$ 41.08	\$ 0.57	1.40%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 352.12			\$ 357.06	\$ 4.93	1.40%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.94	1	\$ 14.94	\$ 15.22	1	\$ 15.22	\$ 0.28	1.87%
Distribution Volumetric Rate	\$ 0.0155	1000	\$ 15.50	\$ 0.0161	1000	\$ 16.10	\$ 0.60	3.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 30.44			\$ 31.32	\$ 0.88	2.89%
Line Losses on Cost of Power	\$ 0.0820	39	\$ 3.22	\$ 0.0820	39	\$ 3.22	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	1,000	\$ -	\$ 0.0007	1,000	\$ (0.70)	\$ (0.70)	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	1,000	\$ 1.60	\$ 0.0013	1,000	\$ 1.30	\$ (0.30)	-18.75%
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		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.83			\$ 35.71	\$ (0.12)	-0.33%
RTSR - Network	\$ 0.0055	1,039	\$ 5.72	\$ 0.0060	1,039	\$ 6.24	\$ 0.52	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	1,039	\$ 5.09	\$ 0.0055	1,039	\$ 5.72	\$ 0.62	12.24%
Sub-Total C - Delivery (including Sub-Total B)			\$ 46.64			\$ 47.66	\$ 1.02	2.19%
Wholesale Market Service Charge	\$ 0.0036	1,039	\$ 3.74	\$ 0.0036	1,039	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	1,039	\$ 0.31	\$ 0.0003	1,039	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	170	\$ 15.98	\$ 0.0940	170	\$ 15.98	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 132.93			\$ 133.96	\$ 1.02	0.77%
HST	13%		\$ 17.28	13%		\$ 17.41	\$ 0.13	0.77%
8% Rebate	8%		\$ (10.63)	8%		\$ (10.72)	\$ (0.08)	
Total Bill on TOU			\$ 139.58			\$ 140.66	\$ 1.07	0.77%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.94	1	\$ 14.94	\$ 15.22	1	\$ 15.22	\$ 0.28	1.87%
Distribution Volumetric Rate	\$ 0.0155	1000	\$ 15.50	\$ 0.0161	1000	\$ 16.10	\$ 0.60	3.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 30.44			\$ 31.32	\$ 0.88	2.89%
Line Losses on Cost of Power	\$ 0.1117	39	\$ 4.39	\$ 0.1117	39	\$ 4.39	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	1,000	\$ -	-\$ 0.0007	1,000	\$ (0.70)	\$ (0.70)	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	1,000	\$ -	\$ 0.0013	1,000	\$ 1.30	\$ 1.30	
Low Voltage Service Charge	\$ 0.0016	1,000	\$ 1.60	\$ 0.0013	1,000	\$ 1.30	\$ (0.30)	-18.75%
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		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 37.00			\$ 38.18	\$ 1.18	3.19%
RTSR - Network	\$ 0.0055	1,039	\$ 5.72	\$ 0.0060	1,039	\$ 6.24	\$ 0.52	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	1,039	\$ 5.09	\$ 0.0055	1,039	\$ 5.72	\$ 0.62	12.24%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47.81			\$ 50.13	\$ 2.32	4.86%
Wholesale Market Service Charge	\$ 0.0036	1,039	\$ 3.74	\$ 0.0036	1,039	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	1,039	\$ 0.31	\$ 0.0003	1,039	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	1,000	\$ 111.70	\$ 0.1117	1,000	\$ 111.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 163.56			\$ 165.89	\$ 2.32	1.42%
HST	13%		\$ 21.26	13%		\$ 21.57	\$ 0.30	1.42%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 184.82			\$ 187.45	\$ 2.63	1.42%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.94	1	\$ 14.94	\$ 15.22	1	\$ 15.22	\$ 0.28	1.87%
Distribution Volumetric Rate	\$ 0.0155	2000	\$ 31.00	\$ 0.0161	2000	\$ 32.20	\$ 1.20	3.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 45.94			\$ 47.42	\$ 1.48	3.22%
Line Losses on Cost of Power	\$ 0.1117	79	\$ 8.78	\$ 0.1117	79	\$ 8.78	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	2,000	\$ -	\$ 0.0007	2,000	\$ (1.40)	\$ (1.40)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0013	2,000	\$ 2.60	\$ 2.60	
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0013	2,000	\$ 2.60	\$ (0.60)	-18.75%
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)			\$ 58.49			\$ 60.57	\$ 2.08	3.56%
RTSR - Network	\$ 0.0055	2,079	\$ 11.43	\$ 0.0060	2,079	\$ 12.47	\$ 1.04	9.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	2,079	\$ 10.19	\$ 0.0055	2,079	\$ 11.43	\$ 1.25	12.24%
Sub-Total C - Delivery (including Sub-Total B)			\$ 80.11			\$ 84.47	\$ 4.37	5.45%
Wholesale Market Service Charge	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	2,079	\$ 0.62	\$ 0.0003	2,079	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	2,000	\$ 223.40	\$ 0.1117	2,000	\$ 223.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 311.61			\$ 315.98	\$ 4.37	1.40%
HST	13%		\$ 40.51	13%		\$ 41.08	\$ 0.57	1.40%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 352.12			\$ 357.06	\$ 4.93	1.40%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 109.29	1	\$ 109.29	\$ 110.99	1	\$ 110.99	\$ 1.70	1.56%
Distribution Volumetric Rate	\$ 3.2130	70	\$ 224.91	\$ 3.3261	70	\$ 232.83	\$ 7.92	3.52%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 334.20			\$ 343.82	\$ 9.62	2.88%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	70	\$ -	\$ 0.0919	70	\$ (6.43)	\$ (6.43)	
CBR Class B Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
GA Rate Riders	\$ -	45,360	\$ -	\$ 0.0013	45,360	\$ 58.97	\$ 58.97	
Low Voltage Service Charge	\$ 0.6875	70	\$ 48.13	\$ 0.5477	70	\$ 38.34	\$ (9.79)	-20.33%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 382.33			\$ 434.69	\$ 52.37	13.70%
RTSR - Network	\$ 2.4449	70	\$ 171.14	\$ 2.6695	70	\$ 186.87	\$ 15.72	9.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1294	70	\$ 149.06	\$ 2.4116	70	\$ 168.81	\$ 19.75	13.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 702.53			\$ 790.37	\$ 87.84	12.50%
Wholesale Market Service Charge	\$ 0.0036	47,143	\$ 169.71	\$ 0.0036	47,143	\$ 169.71	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	47,143	\$ 14.14	\$ 0.0003	47,143	\$ 14.14	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	47,143	\$ 5,265.83	\$ 0.1117	47,143	\$ 5,265.83	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 6,152.22			\$ 6,240.06	\$ 87.84	1.43%
HST 13%			\$ 799.79	13%		\$ 811.21	\$ 11.42	1.43%
Total Bill on Non-RPP Avg. Price			\$ 6,952.00			\$ 7,051.27	\$ 99.26	1.43%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 109.29	1	\$ 109.29	\$ 110.99	1	\$ 110.99	\$ 1.70	1.56%
Distribution Volumetric Rate	\$ 3.2130	1000	\$ 3,213.00	\$ 3.3261	1000	\$ 3,326.10	\$ 113.10	3.52%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3,322.29			\$ 3,437.09	\$ 114.80	3.46%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	1,000	\$ -	\$ 0.0919	1,000	\$ (91.90)	\$ (91.90)	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	648,000	\$ -	\$ 0.0013	648,000	\$ 842.40	\$ 842.40	
Low Voltage Service Charge	\$ 0.6875	1,000	\$ 687.50	\$ 0.5477	1,000	\$ 547.70	\$ (139.80)	-20.33%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4,009.79			\$ 4,735.29	\$ 725.50	18.09%
RTSR - Network	\$ 2.4449	1,000	\$ 2,444.90	\$ 2.6695	1,000	\$ 2,669.50	\$ 224.60	9.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1294	1,000	\$ 2,129.40	\$ 2.4116	1,000	\$ 2,411.60	\$ 282.20	13.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 8,584.09			\$ 9,816.39	\$ 1,232.30	14.36%
Wholesale Market Service Charge	\$ 0.0036	673,466	\$ 2,424.48	\$ 0.0036	673,466	\$ 2,424.48	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	673,466	\$ 202.04	\$ 0.0003	673,466	\$ 202.04	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	673,466	\$ 75,226.20	\$ 0.1117	673,466	\$ 75,226.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 86,436.81			\$ 87,669.11	\$ 1,232.30	1.43%
HST	13%		\$ 11,236.78	13%		\$ 11,396.98	\$ 160.20	1.43%
Total Bill on Non-RPP Avg. Price			\$ 97,673.59			\$ 99,066.09	\$ 1,392.50	1.43%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,164.00	1	\$ 5,164.00	\$ 5,164.00	1	\$ 5,164.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 1.2750	5500	\$ 7,012.50	\$ 1.3339	5500	\$ 7,336.45	\$ 323.95	4.62%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5500	\$ -	\$ -	5500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 12,176.50			\$ 12,500.45	\$ 323.95	2.66%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	5,500	\$ -	\$ 0.0259	5,500	\$ (142.45)	\$ (142.45)	
CBR Class B Rate Riders	\$ -	5,500	\$ -	\$ -	5,500	\$ -	\$ -	
GA Rate Riders	\$ -	3,450,000	\$ -	\$ -	3,450,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.8284	5,500	\$ 4,556.20	\$ 0.6599	5,500	\$ 3,629.45	\$ (926.75)	-20.34%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		5,500	\$ -	\$ -	5,500	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 16,732.70			\$ 15,987.45	\$ (745.25)	-4.45%
RTSR - Network	\$ 2.9458	5,500	\$ 16,201.90	\$ 3.2164	5,500	\$ 17,690.20	\$ 1,488.30	9.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5657	5,500	\$ 14,111.35	\$ 2.9057	5,500	\$ 15,981.35	\$ 1,870.00	13.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47,045.95			\$ 49,659.00	\$ 2,613.05	5.55%
Wholesale Market Service Charge	\$ 0.0036	3,514,860	\$ 12,653.50	\$ 0.0036	3,514,860	\$ 12,653.50	\$ -	0.00%
Rural and Remote Rate Protection	\$ 0.0003	3,514,860	\$ 1,054.46	\$ 0.0003	3,514,860	\$ 1,054.46	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1117	3,514,860	\$ 392,609.86	\$ 0.1117	3,514,860	\$ 392,609.86	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 453,363.77			\$ 455,976.82	\$ 2,613.05	0.58%
HST	13%		\$ 58,937.29	13%		\$ 59,276.99	\$ 339.70	0.58%
Total Bill on Non-RPP Avg. Price			\$ 512,301.06			\$ 515,253.80	\$ 2,952.75	0.58%

Appendix E:
Global Adjustment Analysis Work form

Appendix E

Global Adjustment Analysis Work form



Ontario Energy Board

GA Analysis Workform

Version 1.0

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name KINGSTON HYDRO CORPORATION

Note 1 Year(s) Requested for Disposition
☐ 2014
☐ 2015
☒ 2016
☒ 2017

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

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K51)	Net Change in Principal Balance in the GL (cell C62)	Reconciling Items (sum of cells C63 to C75)	Adjusted Net Change in Principal Balance in the GL (cell C76)	Unresolved Difference	\$ Consumption at Actual Rate Paid (cell J51)	Unresolved Difference as % of Expected GA Payments to IESO
2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2016	\$ 174,876	\$ 5,466,714	\$ 5,641,658	\$ 174,945	\$ 68	\$ 25,474,962	0.0%
2017	\$ 422,047	\$ 5,287,116	\$ 5,668,158	\$ 381,042	\$ 41,005	\$ 24,032,176	-0.2%
Cumulative Balance	\$ 247,171	\$ 179,597	\$ 26,500	\$ 206,097	\$ 41,073	\$ 49,507,138	N/A

GA Analysis Workform

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

Year		2016		
Total Metered excluding WMP	C = A+B	690,733,468	kWh	100%
RPP	A	281,829,199	kWh	40.8%
Non RPP	B = D+E	408,904,269	kWh	59.2%
Non-RPP Class A	D	154,121,672	kWh	22.3%
Non-RPP Class B*	E	254,782,597	kWh	36.9%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular 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	22,662,326	20,689,980	20,885,978	22,858,324	0.08423	\$ 1,925,357	0.09179	\$ 2,098,166	\$ 172,809	
February	21,248,627	20,885,978	21,229,538	21,592,188	0.10384	\$ 2,242,133	0.09851	\$ 2,127,046	\$ 115,086	
March	23,782,163	21,229,538	20,304,148	22,856,772	0.09022	\$ 2,062,138	0.10610	\$ 2,425,104	\$ 362,966	
April	22,844,895	20,304,148	16,844,055	19,384,802	0.12115	\$ 2,348,469	0.11132	\$ 2,157,916	\$ 190,553	
May	18,753,634	16,844,055	17,800,533	19,710,112	0.10405	\$ 2,050,837	0.10749	\$ 2,118,640	\$ 67,803	
June	20,162,829	17,800,533	18,777,582	21,139,878	0.11650	\$ 2,462,796	0.09545	\$ 2,017,801	\$ 444,994	
July	20,997,481	18,777,582	23,142,566	25,362,464	0.07667	\$ 1,944,540	0.08306	\$ 2,106,606	\$ 162,066	
August	26,021,961	23,142,566	21,696,282	24,575,678	0.08569	\$ 2,105,890	0.07103	\$ 1,745,610	\$ 360,279	
September	24,690,190	21,696,282	19,334,790	22,328,697	0.07060	\$ 1,576,406	0.09531	\$ 2,128,148	\$ 551,742	
October	22,066,003	19,334,790	17,662,559	20,393,772	0.09720	\$ 1,982,275	0.11226	\$ 2,289,405	\$ 307,130	
November	20,004,690	17,662,559	16,490,009	18,832,141	0.12271	\$ 2,310,892	0.11109	\$ 2,092,062	\$ 218,829	
December	18,688,656	16,490,009	22,703,245	24,901,892	0.10594	\$ 2,638,106	0.08708	\$ 2,168,457	\$ 469,650	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	261,923,454	234,858,020	236,871,286	263,936,720		\$ 25,649,838		\$ 25,474,962	\$ 174,876	

Calculated Loss Factor

1.0359

Note 5 **Reconciling Items**

Item	Amount	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 5,466,714	
1a True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 127,652	December 2015 True-up of Actual GA rate vs. Second estimate GA used in January 2016 submission
1b True-up of GA Charges based on Actual Non-RPP Volumes - current year	-\$ 181,024	December 2016 True-up of Actual GA vs. Second estimate GA used included in the January 2017 submission
2a Remove prior year end unbilled to actual revenue differences	-\$ 239,274	December 31, 2015 billed in 2016- not reflected in general ledger
2b Add current year end unbilled to actual revenue differences	\$ 84,546	December 31, 2016 billed in 2017- not reflected in general ledger
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	\$ 208,631	Amount of revenue greater than expenses for 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	-\$ 619,300	Difference between the expense recorded for Class B customers charged by the IESO and the amount calculated based on the actual GA rate posted on the IESO website
7 Differences in actual system losses and billed TLFs		
8 Others as justified by distributor	-\$ 5,022,889	
9		
10		

Note 6	Adjusted Net Change in Principal Balance in the GL	-\$ 174,945
	Net Change in Expected GA Balance in the Year Per Analysis	-\$ 174,876
	Unresolved Difference	68
	Unresolved Difference as % of Expected GA Payments to IESO	0.0%

GA Analysis Workform

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

Year		2017		
Total Metered excluding WMP	C = A+B	683,837,895	kWh	100%
RPP	A	282,569,526	kWh	41.3%
Non RPP	B = D+E	401,268,369	kWh	58.7%
Non-RPP Class A	D	167,050,917	kWh	24.4%
Non-RPP Class B*	E	234,217,452	kWh	34.3%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Note 4 **Analysis of Expected GA Amount**

Year	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	N=M-K
January	24,098,343	22,703,245	18,930,277	20,325,376	0.06687	\$ 1,359,158	0.08227	\$ 1,672,169	\$ 313,011
February	20,894,692	18,930,277	20,341,581	22,305,996	0.10559	\$ 2,355,290	0.08639	\$ 1,927,015	\$ 428,275
March	21,723,486	20,341,581	17,791,621	19,173,526	0.08409	\$ 1,612,302	0.07135	\$ 1,368,031	\$ 244,271
April	19,616,531	17,791,621	19,711,232	21,536,142	0.06874	\$ 1,480,394	0.10778	\$ 2,321,165	\$ 840,771
May	22,007,031	19,711,232	18,609,591	20,905,389	0.10623	\$ 2,220,780	0.12307	\$ 2,572,826	\$ 352,047
June	21,117,257	18,609,591	18,624,404	21,132,070	0.11954	\$ 2,525,128	0.11846	\$ 2,503,728	\$ 22,400
July	20,590,320	18,624,404	18,138,365	20,113,281	0.10852	\$ 2,142,467	0.11280	\$ 2,268,778	\$ 126,311
August	19,357,751	18,138,365	16,454,646	17,674,032	0.11500	\$ 2,032,514	0.10109	\$ 1,786,668	\$ 245,846
September	18,687,545	16,454,646	15,675,972	17,908,871	0.12739	\$ 2,281,411	0.08864	\$ 1,587,442	\$ 693,969
October	17,769,421	15,675,972	17,466,130	19,559,579	0.10212	\$ 1,997,424	0.12563	\$ 2,457,270	\$ 459,846
November	18,222,638	17,466,130	14,386,396	15,142,904	0.11164	\$ 1,690,554	0.09704	\$ 1,469,467	\$ 221,086
December	15,767,016	14,386,396	21,402,224	22,782,844	0.08391	\$ 1,911,708	0.09207	\$ 2,097,616	\$ 185,908
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	239,861,032	218,833,459	217,532,437	238,560,010		\$ 23,610,129		\$ 24,032,176	\$ 422,047

Calculated Loss Factor

1.0185

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	-\$ 5,287,116	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 181,024	December 2016 True-up of Actual GA vs. Second estimate GA used included in the January 2017 submission
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ 103,175	December 2017 True-up of Actual GA vs. Second estimate GA used included in the January 2018 submission
2a	Remove prior year end unbilled to actual revenue differences	-\$ 84,546	December 31, 2016 billed in 2017- not reflected in general ledger
2b	Add current year end unbilled to actual revenue differences	\$ 169,380	December 31, 2017 billed in 2018-not reflected in general ledger
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers	N/A	
3b	Add difference between current year accrual/forecast to actual from long term load transfers	N/A	
4	Remove GA balances pertaining to Class A customers	N/A	
5	Significant prior period billing adjustments recorded in current year	\$ 5,022,889	
6	Differences in GA IESO posted rate and rate charged on IESO invoice	\$ 276,236	
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 381,042
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 422,047
	Unresolved Difference	-\$ 41,005
	Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

Appendix F:
Account 1595 Analysis Work form

Appendix F

Account 1595 Analysis Work form



1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

1595 Rate Years Requested for Disposition

Utility Name

KINGSTON HYDRO CORPORATION

Utility name must be selected

- ☐ 2012
- ☐ 2013
- ☐ 2014
- ☒ 2015
- ☒ 2016

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment				\$0		\$0		\$0	
Account 1589 - Global Adjustment		\$3,300,842	\$102,042	\$3,402,884	\$3,672,803	-\$269,919	\$14,340	-\$255,579	-7.9%
Total Group 1 and Group 2 Balances		\$3,300,842	\$102,042	\$3,402,884	\$3,672,803	-\$269,919	\$14,340	-\$255,579	-7.9%

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

Additional Notes and Comments

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		-\$260,370	\$153,318	-\$107,052	-\$9,410	-\$97,642	-\$5,527	-\$103,169
Account 1589 - Global Adjustment		\$3,398,074	\$37,081	\$3,435,155	\$3,262,276	\$172,879	\$28,255	\$201,134
Total Group 1 and Group 2 Balances		\$3,137,704	\$190,399	\$3,328,103	\$3,252,866	\$75,237	\$22,728	\$97,965

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

Step 2

Select Rate Rider(s) Applicable for 1595 Recovery Period	<input checked="" type="checkbox"/> RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)
	<input checked="" type="checkbox"/> RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP
	<input checked="" type="checkbox"/> OTHER 1

Step 3

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)		
Rate Rider Recovery Period (Months)		12

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

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$116,711	8,544,198	\$0.0137	8,544,198	3,519,858	5,024,341	\$68,833
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kW	\$197,434	14,453,776	\$0.0137	14,453,776	10,144,454	4,309,322	\$59,038
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW							
LARGE USE SERVICE CLASSIFICATION	kW							
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	\$16,339	1,196,145	\$0.0137	1,196,145	814,093	382,052	\$5,234
STANDBY POWER SERVICE CLASSIFICATION								
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$24,835	4,752	\$5.2262	4,752	5,508	-756	(\$3,951)
microFIT SERVICE CLASSIFICATION	kW	\$3,079,835	618,507	\$4.9795	618,507	393,341	225,166	\$1,121,212
TOTAL		\$3,435,154						\$1,250,366

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

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

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP		
Rate Rider Recovery Period (Months)		12

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

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$132,335	188,126,172	\$0.0007	188,126,172	181,330,700	6,795,472	\$4,757
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	(\$57,722)	87,064,278	(\$0.0007	87,064,278	88,619,586	-1,555,308	\$1,089
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	\$528,064	749,278	\$0.7048	749,278	680,074	69,204	\$48,775
LARGE USE SERVICE CLASSIFICATION	kW	(\$160,912)	287,182	(\$0.5603	287,182	291,169	-3,987	\$2,234
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	\$402	1,196,145	\$0.0003	1,196,145	1,211,733	-15,588	(\$5)
STANDBY POWER SERVICE CLASSIFICATION								
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$70,798	4,752	\$14.8985	4,752	5,508	-756	(\$11,263)
microFIT SERVICE CLASSIFICATION	kW	(\$811,555)	741,321	(\$1.0947	741,321	601,882	139,439	(\$152,644)
TOTAL		(\$298,590)						(\$107,058)

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

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

Other 1 - LRAM	
Rate Rider Recovery Period (Months)	12

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

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$60,174	188,126,172	\$0.0003	188,126,172	181,311,567	6,814,605	\$2,044
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	\$68,304	87,064,278	\$0.0008	87,064,278	88,618,750	-1,554,472	(\$1,244)
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	\$21,962	749,278	\$0.0293	749,278	676,503	72,775	\$2,132
LARGE USE SERVICE CLASSIFICATION	kW	\$7,706	287,182	\$0.0268	287,182	291,169	-3,987	(\$107)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							
STANDBY POWER SERVICE CLASSIFICATION								
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$33,397	4,752	\$7.0279	4,752	5,508	-756	(\$5,313)
microFIT SERVICE CLASSIFICATION								
TOTAL		\$191,543						(\$2,487)

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

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

SUMMARY	
Total Calculated Account Balance	\$1,140,822
Total Account Residual Balance per Step 1 above	\$75,237
Unreconciled Differences****	\$1,065,585

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

Additional Notes and Comments

The calculated difference on "Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment is further reconciled above (two schedules) and is attributable to demand consumption for GS>50 was below estimate and resulted in the variance which is shown in the reconciliation above.
In the "Rate Rider -Group 1 DVA Accounts (Excluding Global Adjustment) - Non-WMP line 73 in the spreadsheet labelled "MicroFIT Service Classification" is the reconciliation for the rate rider collected for "General Service 50 to 4,999 excluding WMP".

Collections>Returns Variance (%)
91.2%
5.0%
2.3%

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

Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
59.0%				
29.9%				
32.0%				
-15.9%				
36.4%				
36.4%				

Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
3.6%	181,817,508	181,817,508	486,808	0.3%
-1.9%	88,264,843	88,264,843	-354,743	-0.4%
9.2%	755,372	755,372	75,298	11.1%
-1.4%	319,825	319,825	28,656	9.8%
-1.2%	1,196,380	1,196,380	-15,354	-1.3%
-15.9%	5,184	5,184	-324	-5.9%
18.8%	747,249	747,249	145,367	24.2%
35.9%				

Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
3.4%	181,817,508	181,817,508	505,941	0.3%
-1.8%	88,264,843	88,264,843	-353,907	-0.4%
9.7%	755,372	755,372	78,869	11.7%
-1.4%	319,825	319,825	28,656	9.8%
-15.9%	5,184	5,184	-324	-5.9%
-1.3%				