

Via RESS and Courier
6 November 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)
Follow-up Interrogatory Responses and Application Updates**

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

Model updates and cost of power updates have been included as appendices to this follow-up interrogatory responses submission. As well, 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 Analysis Work form,
- (C) Retail Transmission Rates Work form.

Yours truly,

A handwritten signature in black ink, appearing to read "S. Gibson".

Sherry Gibson
Senior Advisor, Rates and Regulatory Affairs

Attachment

Kingston Hydro Corporation (Kingston Hydro)

Responses to OEB Staff Follow-up Interrogatories 2019 Electricity Distribution Rates Application

EB-2018-0047
November 06, 2018

Ref: Response to 1-Staff-11

Please provide explanation as to why there are differences between what the OEB had approved for disposition and the amounts actually disposed.

Kingston Response: The difference relates to the projected interest calculated in the DVA continuity schedule when requested for disposition on the balances and the actual interest recorded in the Kingston Hydro's general ledger at year end.

The request of the December 31, 2014 balances the 2016 DVA continuity schedule didn't include the interest on those balances for the 2014 interest amounts. This was then included in the 2017 DVA continuity schedule and disposed of.

		Interest Adjustments(2) during 2016	Interest Adjustments(2) during 2017	Difference
LV Variance Account	1550	-\$3,424	\$3,088	-\$336
Smart Metering Entity Charge Variance Account	1551	\$441	-\$436	\$5
RSVA - Wholesale Market Service Charge ⁹	1580	\$4,885	-\$4,908	-\$23
Variance WMS – Sub-account CBR Class A9	1580			\$0
Variance WMS – Sub-account CBR Class B9	1580			\$0
RSVA - Retail Transmission Network Charge	1584	-\$1,382	\$1,182	-\$200
RSVA - Retail Transmission Connection Charge	1586	-\$861	\$749	-\$112
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$4,366	-\$3,011	\$1,355
RSVA - Global Adjustment 12	1589	-\$18,424	\$15,251	-\$3,173
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$70	\$70	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$79	-\$76	\$3
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595		-\$1	-\$1
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595			\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595			\$0
Total				-\$2,483

Ref: Response to 1-Staff-12

- a) Please further explain the nature of the errors that gave rise to adjustment recorded and explain what that Applicant has done to ensure that similar errors do not repeat in the future.

Kingston Response: There was an error in how the calculation of HOEP which is used to settle against RPP rates. Kingston Hydro has since modified its reporting to allow for further detailed verification of the HOEP values used to settle against the RPP amounts.

- b) In regards to the \$3.3 million in over collection from the IESO, please provide the months and years that these amounts relates to.

Kingston Response:

March-December 2015 \$2,564,883.66

January-December 2016 \$730,913.58

- c) Please provide the journal entries that were recorded to account 1588 in order to account for and correct the identified errors.

Kingston Response:

DR. Account 1588

CR. Due to IESO

- d) Do the errors identified also relate to the 5M IESO adjustment recorded in account 1589 in 2017?

Kingston Response: No, the errors relate to account 1588 only.

Ref: Response to 1-Staff-13

- a) The calculation described in the response provided to Question 2a appears to represent a calculation for the total estimated GA as it multiplies total consumption by the second GA estimate. This question requires you to explain how the RPP related GA is determined for settlement purposes. Please clarify and update accordingly.

Kingston Response: Kingston Hydro uses the RPP consumption billed in the month and multiplies this by the second estimate to determine the GA portion within the RPP rate.

- b) In the response provided for Question 2a), is the RPP consumption value that is used in the IESO settlement initially based on an estimate that would need to be trued up to actual subsequently? If no, please explain how the Applicant is able to get actual consumption values so soon after the month-end.

Kingston Response: Yes, the true up to actual GA is based on the previous months billed consumption; for the current reporting monthly Kingston Hydro uses second estimate.

- c) For the response provided in 2b, please confirm that the Applicant is indicating that it does not have to true-up its CT1142 settlements with the IESO for consumption because the consumption values used for settlement purposes is based on the actual for month being settled.

Kingston Response: Correct, for the RPP, this is trued up against the HOEP amount that was billed in the current month.

Please also confirm that the Applicant is indicating that it does need to true-up its CT1142 settlements with the IESO for the actual GA rate because the settlements were based on the second GA estimate.

Kingston Response: Confirmed.

- d) In the responses provided for Questions 2c), d), e) and f), the Applicant indicates that a true-up CT1142 for the GA rate used in its December 2017 settlement was completed in January 2018:

- a. Please confirm that this true-up described represents the amount shown as adjustment 1b in the 2017 GA Analysis Workform. Please also confirm the same for 1b of the 2016 GA Analysis Workform.

Kingston Response: Confirmed.

- e) In the response provided for Question 3a, please explain whether the Applicant waits for the CT148 invoice from the IESO before it books the expense to their G/L, or does the Applicant initially estimate the expense and records it to their G/L and then trues-up upon receipt of the actual invoice.

Kingston Response: Kingston Hydro waits for the CT148 invoice from the IESO before it books the expense to their G/L so that it is recorded in the proper period.

Ref: Response to 1-Staff-14

- a) In the response provided for b) the Applicant has updated the GA Analysis Workform to factor in the impact of the unbilled revenue vs actual. For each of the 2a and 2b adjustments that were added to Note 5 of the 2016 GA Analysis Workform, please provide further explanation for each to support the direction of each of the entries. Please provide the explanations in the context of whether amounts were over or under accrued in relation to the actual billings made subsequently.

Kingston Response:

2a is a credit because this is removing the 2015 revenue that was billed in 2016 but consumed/earned 2015

2b is a debit because this is adding in revenue that was billed in 2017 that was consumed and earned in 2016.

- b) In the response to d) the Applicant discusses differences between the IESO posted rate and the actual rate that gets invoiced from the IESO and why this becomes a reconciling item in Note 5 of the GA Analysis Workform.
- a. When the applicant does its monthly true-up of CT 1142 whereby it trues-up the GA rate used for settlement purposes to the actual GA rate, is this true-up done to the actual posted rate (per the IESO website) or the actual invoiced rate (per the CT 148 invoice)?

Kingston Response: This is based on the rate posted by the IESO.

- b. It appears that the entire balance of the billing adjustments from the IESO is being allocated to Non-RPP customers and left in account 1589 for disposition. Please explain how the Applicant is certain that all billing adjustments relate to Non-RPP customers (this applies to both the 2016 and 2017 billing adjustment per the GA Analysis Workforms).

Kingston Response: The balance of the billing adjustments is allocated to non-RPP because Kingston Hydro determines the total Global Adjustment for RPP customers based on the actual Global Adjustment rate provided by the IESO and therefore the adjustment would all be Non-RPP.

- c) In the response provided to e) ii, the Applicant has indicated that the GA Analysis Workform had been updated to reflect the fact that not the entire amount of the IESO adjustment related to account 1589. It appears that the new amount has not been reflected in the GA Analysis Workform as was indicated. Please update accordingly.

Kingston Response: The model has been updated.

- d) For the response provided to 1-Staff-14 f), the purpose of the GA Analysis Workform is to identify material adjustments that are required to the balances being sought for disposition in order to ensure these amounts are fair, complete and accurate. Therefore, if material adjustments are required to the proposed disposition amounts (such as true-ups or other), then it is the OEB's expectation that the Applicant will record these adjustments in the DVA continuity schedule as "principal adjustments" irrespective of whether it leads to deviation from its RRR Filing.

- a. Does the Applicant believe that the impact of the adjustments presented as in the GA Analysis Workform are not material? Please explain.

Kingston Response: Kingston Hydro believes that the impact of the adjustments presented as in the GA Analysis Workform are not material. Kingston Hydro believes that annual recurring reconciling items within the GA workform allows the OEB to verify the RRR filed balances that are requested for disposition are reasonable.

- b. If the Applicant believes they are material, then please update the DVA continuity schedule to include their impact as "principal adjustments" to account 1589 and/or 1588 as needed.

Kingston Response: N/A.

Ref: Response to 1-Staff-15

- a) For the response provided to b) I, please provide the responses in the context of whether the amount that was accrued for unbilled was higher or lower than what actually ended up getting billed in the subsequent month.

Kingston Response: The amount that was accrued for unbilled was lower than what actually ended up getting billed in the subsequent month. As with any estimate, amounts accrued in one period may be higher or lower than accrual depending upon the actual amounts billed in subsequent period.

Appendix A

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.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing your rate 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 or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



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	<p>Complete the DVA continuity schedule.</p> <p>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.</p> <p>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.</p>
		2a	<p>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.</p> <p>If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
		2b	<p>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.</p>
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	<p>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.</p> <p>Under #1, enter the year for which the Account 1589 GA balance was last disposed.</p>
		7	<p>Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated.</p> <p>If no, proceed to #3b in step 9.</p> <p>If yes, #2b and tab 6.1a. will be generated. Proceed to #2b.</p> <p>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.</p> <p>If no, proceed to #3a in step 8.</p> <p>If yes, tab 6.2a. will be generated. Proceed to #3a in step 8.</p>

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 user is 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 inputting 2014 when the relevant balances approved for disposition was first transferred into Account 1595 (2014 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

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (credit 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 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

		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 ⁸	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

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[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 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 ⁸	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]

Energy Board

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

				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 ⁸	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	

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[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 be generated and applicants must complete the information pertaining to Class A customers.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed of using information in Tab 6.2.

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
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
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
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
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$832,343	\$463,921	-\$15,731	\$0	\$448,190		-\$409,887.04	-\$368,421
RSVA - Global Adjustment 12	1589	\$0	\$179,597	\$119,509	\$3,394	\$0	\$122,904		\$302,500.31	\$299,106
<input type="checkbox"/> Check to Dispose of Account										

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (credit 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 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

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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 ⁸	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

2019 Deferral/Variance Account Workform

This workform is intended to be completed by the user and is not intended to be used as a substitute for the user's own judgment. The user is responsible for the accuracy of the information provided. The user is also responsible for the accuracy of the information provided. The user is also responsible for the accuracy of the information provided.

Account Description	Account Number	2017					2018					2019					2020				
		Actual	Budget	Variance	Actual	Budget	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Variance	Actual	Budget
Operating Expenses																					
Salaries & Benefits																					
Salaries																					
Benefits																					
Travel																					
Supplies																					
Utilities																					
Insurance																					
Depreciation																					
Other																					
Operating Income																					
Non-Operating Income																					
Non-Operating Expenses																					
Net Income																					

2019 Deferral/Variance Account Workform

For all **OECD**-approved dispositions, please ensure that the disposition shows up the sale as positive (figure and institutions name) and a negative figure is put the stated **OECD** sector.

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)	

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

[illegible]

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.

[illegible]

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
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 1589, 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	5,496,556	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	1,556,032	1,155,529	1,262,499
		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	44,903,137	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%
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

12

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		

Appendix B

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	\$ 5,649,391	\$ 362,274	\$ 59,772	\$ 24,032,176	-0.2%
Cumulative Balance	\$ 247,171	\$ 179,597	\$ 7,733	\$ 187,330	\$ 59,841	\$ 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	N = 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	20,685,978	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	\$ 5,004,122	
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	\$ 362,274
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 422,047
	Unresolved Difference	-\$ 59,772
	Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

Appendix C

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	31-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	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.66	\$ 3.61	\$ 3.61
Line Connection Service Rate	kW	\$	0.87	\$ 0.95	\$ 0.95
Transformation Connection Service Rate	kW	\$	2.02	\$ 2.34	\$ 2.34

Hydro One Sub-Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.1942	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7710	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.7493	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$ 2.5203	\$ 2.5203

If needed, add extra host here. (I)		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -

If needed, add extra host here. (II)		Unit	Effective January 1, 2017	Effective January 1, 2018	Effective January 1, 2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2017	Current 2018	Forecast 2019



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	\$0.77	\$ 51,722	67,084	\$1.75	\$ 117,350	\$ 169,072
February	67,633	\$3.19	\$ 216,034	67,633	\$0.77	\$ 52,145	67,633	\$1.75	\$ 118,311	\$ 170,456
March	67,765	\$3.19	\$ 216,454	67,765	\$0.77	\$ 52,247	67,765	\$1.75	\$ 118,541	\$ 170,788
April	54,441	\$3.19	\$ 173,896	54,441	\$0.77	\$ 41,974	54,441	\$1.75	\$ 95,234	\$ 137,208
May	64,057	\$3.19	\$ 204,610	64,057	\$0.77	\$ 49,388	64,057	\$1.75	\$ 112,054	\$ 161,442
June	63,224	\$3.19	\$ 201,951	63,224	\$0.77	\$ 48,746	63,224	\$1.75	\$ 110,598	\$ 159,344
July	61,485	\$3.19	\$ 196,397	61,485	\$0.77	\$ 47,405	61,485	\$1.75	\$ 107,556	\$ 154,962
August	62,317	\$3.19	\$ 199,054	62,317	\$0.77	\$ 48,047	62,317	\$1.75	\$ 109,011	\$ 157,058
September	67,679	\$3.19	\$ 216,181	67,679	\$0.77	\$ 52,181	67,679	\$1.75	\$ 118,391	\$ 170,572
October	59,563	\$3.19	\$ 190,256	59,563	\$0.77	\$ 45,923	59,563	\$1.75	\$ 104,194	\$ 150,117
November	84,090	\$3.19	\$ 268,599	84,090	\$0.77	\$ 64,833	84,090	\$1.75	\$ 147,098	\$ 211,931
December	69,125	\$3.19	\$ 220,798	71,074	\$0.77	\$ 54,798	71,074	\$1.75	\$ 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) (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	\$0.82	\$ 100,415	123,053	\$1.87	\$ 230,407	\$ 330,822
February	119,807	\$3.40	\$ 406,991	119,874	\$0.81	\$ 97,595	119,874	\$1.87	\$ 223,838	\$ 321,433
March	118,672	\$3.39	\$ 402,774	128,112	\$0.82	\$ 104,749	128,112	\$1.88	\$ 240,442	\$ 345,190
April	101,268	\$3.41	\$ 345,282	118,968	\$0.82	\$ 98,112	118,968	\$1.90	\$ 225,578	\$ 323,690
May	96,174	\$3.35	\$ 322,158	100,189	\$0.81	\$ 80,823	100,189	\$1.85	\$ 185,041	\$ 265,864
June	98,232	\$3.36	\$ 330,080	104,410	\$0.81	\$ 84,578	104,410	\$1.86	\$ 193,794	\$ 278,371
July	101,583	\$3.38	\$ 343,155	108,659	\$0.81	\$ 88,447	108,659	\$1.87	\$ 202,848	\$ 291,294
August	104,615	\$3.38	\$ 353,864	111,788	\$0.81	\$ 91,086	111,788	\$1.87	\$ 208,943	\$ 300,029
September	107,611	\$3.37	\$ 362,332	114,949	\$0.81	\$ 93,306	114,949	\$1.86	\$ 213,877	\$ 307,182
October	118,047	\$3.42	\$ 404,308	128,368	\$0.82	\$ 105,783	128,368	\$1.89	\$ 243,180	\$ 348,963
November	112,439	\$3.28	\$ 368,388	137,146	\$0.81	\$ 111,523	157,837	\$1.93	\$ 304,180	\$ 415,703
December	130,292	\$3.35	\$ 436,106	116,282	\$0.81	\$ 94,582	95,591	\$1.85	\$ 176,552	\$ 271,133
Total	1,325,065	\$ 3.37	\$ 4,469,940	1,411,799	\$ 0.82	\$ 1,150,997	1,411,799	\$ 1.88	\$ 2,648,678	\$ 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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



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.

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	\$3.37	\$ 392,040	123,053	\$0.85	\$ 104,892	123,053	\$2.02	\$ 248,318	\$ 353,210
February	119,807	\$3.38	\$ 404,383	119,874	\$0.85	\$ 101,774	119,874	\$2.01	\$ 240,555	\$ 342,329
March	118,672	\$3.37	\$ 400,228	128,112	\$0.86	\$ 109,576	128,112	\$2.03	\$ 259,753	\$ 369,329
April	101,268	\$3.39	\$ 342,941	118,968	\$0.87	\$ 103,274	118,968	\$2.07	\$ 246,226	\$ 349,501
May	96,174	\$3.33	\$ 320,552	100,189	\$0.84	\$ 83,713	100,189	\$1.96	\$ 196,603	\$ 280,317
June	98,232	\$3.34	\$ 328,329	104,410	\$0.84	\$ 87,873	104,410	\$1.98	\$ 206,973	\$ 294,846
July	101,583	\$3.36	\$ 341,150	108,659	\$0.85	\$ 92,221	108,659	\$2.01	\$ 217,943	\$ 310,164
August	104,615	\$3.36	\$ 351,749	111,788	\$0.85	\$ 95,044	111,788	\$2.01	\$ 224,774	\$ 319,818
September	107,611	\$3.35	\$ 360,335	114,949	\$0.84	\$ 97,087	114,949	\$1.99	\$ 229,003	\$ 326,090
October	118,047	\$3.40	\$ 401,383	128,368	\$0.87	\$ 111,288	128,368	\$2.07	\$ 265,197	\$ 376,485
November	112,439	\$3.30	\$ 370,940	137,146	\$0.84	\$ 115,237	157,837	\$2.03	\$ 319,667	\$ 434,904
December	130,292	\$3.39	\$ 441,611	116,282	\$0.84	\$ 97,746	95,591	\$1.90	\$ 181,701	\$ 279,447
Total	1,325,065	\$ 3.36	\$ 4,455,643	1,411,799	\$ 0.85	\$ 1,199,725	1,411,799	\$ 2.01	\$ 2,836,713	\$ 4,036,438



2019 RTSR Workform for Electricity Distributors

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

IESO	Network			Line Connection			Transformation Connection			Total 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	73,747	\$ 2.3400	\$ 172,569	\$ 222,972
December	61,167	\$ 3.6100	\$ 220,812	45,209	\$ 0.9500	\$ 42,948	24,518	\$ 2.3400	\$ 57,371	\$ 100,319
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

2019 RTSR Workform for Electricity Distributors

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

Total	-				-				-				\$	
Total	Network				Line Connection				Transformation Connection				Total Line	
Month	Units Billed	Rate	Amount		Units Billed	Rate	Amount		Units Billed	Rate	Amount		Amount	
January	116,325	\$	3.37	392,040	123,053	\$	0.85	104,892	123,053	\$	2.02	248,318	\$	353,210
February	119,807	\$	3.38	404,383	119,874	\$	0.85	101,774	119,874	\$	2.01	240,555	\$	342,329
March	118,672	\$	3.37	400,228	128,112	\$	0.86	109,576	128,112	\$	2.03	259,753	\$	369,329
April	101,268	\$	3.39	342,941	118,968	\$	0.87	103,274	118,968	\$	2.07	246,226	\$	349,501
May	96,174	\$	3.33	320,552	100,189	\$	0.84	83,713	100,189	\$	1.96	196,603	\$	280,317
June	98,232	\$	3.34	328,329	104,410	\$	0.84	87,873	104,410	\$	1.98	206,973	\$	294,846
July	101,583	\$	3.36	341,150	108,659	\$	0.85	92,221	108,659	\$	2.01	217,943	\$	310,164
August	104,615	\$	3.36	351,749	111,788	\$	0.85	95,044	111,788	\$	2.01	224,774	\$	319,818
September	107,611	\$	3.35	360,335	114,949	\$	0.84	97,087	114,949	\$	1.99	229,003	\$	326,090
October	118,047	\$	3.40	401,383	128,368	\$	0.87	111,288	128,368	\$	2.07	265,197	\$	376,485
November	112,439	\$	3.30	370,940	137,146	\$	0.84	115,237	157,837	\$	2.03	319,667	\$	434,904
December	130,292	\$	3.39	441,611	116,282	\$	0.84	97,746	95,591	\$	1.90	181,701	\$	279,447
Total	1,325,065	\$	3.36	\$ 4,455,643	1,411,799	\$	0.85	\$ 1,199,725	1,411,799	\$	2.01	\$ 2,836,713	\$	4,036,438

2019 RTSR Workform for Electricity Distributors

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0062	182,975,598	0	1,134,449	27.8%	1,238,669	0.0068
General Service Less Than 50 kW	RTSR - Network	kWh	0.0055	90,468,707	0	497,578	12.2%	543,290	0.0060
General Service 50 to 4,999 kW	RTSR - Network	kW	2.4449		649,834	1,588,778	38.9%	1,734,738	2.6695
Large Use	RTSR - Network	kW	2.9458		285,842	842,032	20.6%	919,389	3.2164
Unmetered Scattered Load	RTSR - Network	kWh	0.0062	1,320,003	0	8,184	0.2%	8,936	0.0068
Street Lighting	RTSR - Network	kW	1.7660		5,508	9,727	0.2%	10,621	1.9282
Standby Power	RTSR - Network			0		0	0.0%	0	0.0000

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh	0.0054	182,975,598	0	988,068	27.7%	1,119,012	0.0061
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0049	90,468,707	0	443,297	12.4%	502,045	0.0055
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1294		649,834	1,383,756	38.8%	1,567,138	2.4116
Large Use	RTSR - Connection	kW	2.5657		285,842	733,384	20.6%	830,576	2.9057
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	1,320,003	0	7,128	0.2%	8,073	0.0061
Street Lighting	RTSR - Connection	kW	1.5380		5,508	8,471	0.2%	9,594	1.7418
Standby Power	RTSR - Connection			0		0	0.0%	0	0.0000

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential	RTSR - Network	kWh	0.0068	182,975,598	0	1,238,669	27.8%	1,238,669	0.0068
General Service Less Than 50 kW	RTSR - Network	kWh	0.0060	90,468,707	0	543,290	12.2%	543,290	0.0060
General Service 50 to 4,999 kW	RTSR - Network	kW	2.6695		649,834	1,734,738	38.9%	1,734,738	2.6695
Large Use	RTSR - Network	kW	3.2164		285,842	919,389	20.6%	919,389	3.2164
Unmetered Scattered Load	RTSR - Network	kWh	0.0068	1,320,003	0	8,936	0.2%	8,936	0.0068
Street Lighting	RTSR - Network	kW	1.9282		5,508	10,621	0.2%	10,621	1.9282
Standby Power	RTSR - Network		0.0000	0		0	0.0%	0	0.0000

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0061	182,975,598	0	1,119,012	27.7%	1,119,012	0.0061
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0055	90,468,707	0	502,045	12.4%	502,045	0.0055
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.4116		649,834	1,567,138	38.8%	1,567,138	2.4116
Large Use	RTSR - Connection	kW	2.9057		285,842	830,576	20.6%	830,576	2.9057
Unmetered Scattered Load	RTSR - Connection	kWh	0.0061	1,320,003	0	8,073	0.2%	8,073	0.0061
Street Lighting	RTSR - Connection	kW	1.7418		5,508	9,594	0.2%	9,594	1.7418
Standby Power	RTSR - Connection		0.0000	0		0	0.0%	0	0.0000

Appendix D

Cumulative Value of COP Updates

Appendix D:
Cumulative Value of COP Updates

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

2017 Service Revenue Requirement	12,533,272	Approved
2017 Service Revenue Requirement	12,539,281	With COP updates
2017 change	6,009	Update less approved
2018 Service Revenue Requirement	12,954,870	Approved
2018 Service Revenue Requirement	12,939,786	With COP updates
2018 change	(15,084)	Update less approved
2019 Service Revenue Requirement	13,369,403	Approved
2019 Service Revenue Requirement	13,344,385	With COP updates
2019 change	(25,018)	Update less approved
Impact of change – cumulative value	(34,093)	< \$65,000 debit threshold

Table 2: 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 3: 2019 Revenue Requirement with COP update

F1 Distribution Revenue Requirement				2018-Nov-06
	2019□ Projection	Non- recurring items (Total)	2019□ Normalized	Comment
OM&A Expenses	7,373,285		7,373,285	
3850-Amortization Expense	2,186,860		2,186,860	
Total Distribution Expenses	9,560,145	0	9,560,145	
Regulated Return On Capital	3,503,763		3,503,763	
PILs (with gross-up)	280,478		280,478	
Service Revenue Requirement	13,344,385	0	13,344,385	with 2019 Yr4 Custom IR COP updates _IRR
Less: Revenue Offsets	590,370		590,370	
Base Revenue Requirement	12,754,015	0	12,754,015	

Table 4: 2019 Rate Base with COP update

D1 Rate Base Summary			2018-Nov-06		
		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)	84,847,297			
Total Expenses for Working Capital		92,220,582			
Working Capital Allowance	7.50%	6,916,544			
(1) From sheet B4					
(2) From sheet C5					

Table 5: 2019 COP update details (p 1 of 2)

C5 Pass-through Charges - Update				
2018-Nov-06				
2019				
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		8,327,864
kWh	General Service 50 to 4999 kW	283,407,348		28,652,483
kWh	Large Use	151,321,660		15,298,620
kWh	Unmetered Scattered Load	1,167,821		118,067
kWh	Street Lighting	1,900,754		192,166
kWh	Standby Power	0		0
	TOTAL	712,651,109		72,049,027
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

Appendix D:
Cumulative Value of COP Updates

Table 5: 2019 COP update details (p 2 of 2)

Wholesale Market Service	Customer Class Name	0 rate (\$/kWh):	
		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	Customer Class Name	0 rate (\$/kWh):	
		Volume	Amount
kWh	Residential	192,480,987	\$ 0.00030 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	Customer Class Name	0 rate (\$/kWh):	
		Volume	Amount
	TOTAL	0	0
Low Voltage Charges	Customer Class Name	2019	
		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	Customer Class Name	2019 rate (\$/kWh):	
		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	84,847,297