IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, Sched. B, as amended (the "Act");

AND IN THE MATTER OF an Application by Energy+ Inc. under Section 78 of the Act for an order approving just and reasonable rates and other charges for electricity distribution to be effective January 1, 2019.

DRAFT RATE ORDER OF

ENERGY+ INC.

June 27, 2019

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A. INTRODUCTION

- Energy+ Inc. (the "Applicant" or "Energy+") filed a complete cost of service application with the Ontario Energy Board ("OEB" or the "Board") on April 30, 2018 under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that Energy+ charges for electricity distribution and other charges, to be effective January 1, 2019 (Board Docket Number EB-2018-0028) (the "Application").
- On July 26, 2018, the OEB issued Procedural Order No. 1 approving Brantford Power Inc. ("BPI"), Consumers Council of Canada ("CCC"), Hydro One Networks Inc. ("Hydro One"), School Energy Coalition ("SEC"), Toyota Motor Manufacturing Canada Inc. ("TMMC" or "Toyota") and Vulnerable Energy Consumers Coalition ("VECC") as intervenors in this proceeding.
- 3. On October 31, 2018, the OEB issued Procedural Order No. 4 and Decision on Issues List with the final and approved issues list for the Application (the "**Issues List**").
- 4. On December 12, 2018, Energy+ filed a Settlement Proposal with the OEB representing a partial settlement of the following issues in this Application (the "Settlement Proposal"):
 - 1.1 Capital The Parties agreed to a net reduction of \$300,000 in the 2019 proposed capital additions, which results in total capital additions of \$11,378,277 for 2019. The Parties also agreed to Energy+'s request to withdraw its 2020 Advanced Capital Module funding for the Garden Avenue facility, which will be a shared facility with BPI. It was also agreed that Energy+ shall withdraw its proposal to dispose of the \$402,807 gain included in Account 1508 arising from the sale of the Dundas Street property.¹

¹ Settlement Proposal, pp. 16-17

- 1.2 Operations, Maintenance and Administration (OM&A) The Parties agreed to reduce the proposed OM&A expenses in the 2019 test year by \$170,000 to \$18,453,358.²
- 2.1 & 2.2 Revenue Requirement The Parties agreed to an increase of \$100,000 in "other revenue" and agreed to a base revenue requirement of \$34,327,788 for the 2019 test year.³
- 3.1 Load Forecast The Parties agreed to a load forecast of 1,653,951,480 kWh and a customer number forecast of 82,897 for the 2019 test year.⁴
- 4.1 Accounting Changes The Parties accepted the accounting changes and impacts proposed by Energy+.⁵
- 4.2 Deferral and Variance Accounts The Parties agreed to Energy+'s proposed disposition of the Group 1 Deferral and Variance Accounts on a harmonized basis.⁶
- 5.1 Effective Date The Parties agreed to an effective date of January 1, 2019.⁷
- 5. A Technical Conference was held on January 23, 2019, and an Oral Hearing took place on March 7 and 8, 2019, with respect to the unsettled issues. Energy+ filed its argument-inchief on March 15, 2019. OEB staff, CCC, Hydro One, SEC, TMMC and VECC filed written submissions and reply submissions with respect to the unsettled issues. Energy+ filed its reply argument on April 23, 2019.
- 6. On June 13, 2019, and as corrected on June 18, 2019, the OEB issued its Decision and Order ("Decision"). In its Decision, the OEB approved the partial settlement proposal as filed and made the following findings on the unsettled issues:

² Settlement Proposal, page 20.

³ Settlement Proposal, page 11.

⁴ Settlement Proposal, page 27.

⁵ Settlement Proposal, page 34.

⁶ Settlement Proposal, page 35.

⁷ Settlement Proposal, page 39.

- 1.1 Capital Advanced Capital Module: The OEB approves the materiality and need for the Southworks facility but only approves \$6.5 million for the project.
- 3.2 Cost Allocation: The OEB will not create a separate rate class for TMMC. The OEB finds that the costs of the two dedicated feeders net of capital contributions should be directly allocated to the Large Use class. Given the allocation of the dedicated feeders, the OEB agrees that TMMC's load should not be used to allocate the costs of underground conductors to the Large Use class. The OEB finds that the continuation of the pooled approach is appropriate for allocating meter costs, OM&A costs, bulk assets, poles, and underground conduits.
- 3.3 Rate Design, including Distribution Rate Harmonization: The OEB approves Energy+'s distribution rate harmonization proposal. The OEB finds that the fixed charge for the Large Use class shall remain at \$8,976.07.
- 3.4 Residential Rate Design: The OEB approves Energy+'s residential rate mitigation proposal.
- 3.5 Retail Transmission Service Rates (RTSRs) and Low Voltage (LV) Rate: The OEB approves Energy+'s proposal to harmonize RTSRs. The OEB finds that Energy+ should assess LV charges to embedded distributors in circumstances where Energy+ does not have a reciprocal arrangement with a host distributor where Energy + is an embedded distributor.
- 3.6 Gross Load Billing for Retail Transmission Service Rates: The OEB approves Energy+'s proposal to bill the Retail Transmission Rate – Line and Transformation Connection service charge on a gross load billing basis to customers with load displacement generation.
- 3.7 Standby Charge: The OEB declines Energy+'s proposal for a standby charge at this time.

- 4.2 Group 2 Deferral and Variance Accounts: The OEB approves the proposed disposition of the Lost Revenue Adjustment Mechanism variance account. The OEB accepts Energy+'s proposal to dispose Group 2 DVA balances on a harmonized basis.
- 3.1 Load Forecast: The OEB directs Energy+ to remove the load adjustments to the Large Use class given the OEB's decision on the standby charge proposal. This direction was further clarified in Section 3.7 of the Decision, where Energy+ was directed to remove the load adjustments related to the standby charge to LDG and reverse the adjustments to the CDM adjustments and the LRAMVA threshold.
- 7. In its Decision, the Board directed Energy+ to file with the OEB and forward to intervenors a Draft Rate Order ("DRO") with a proposed Tariff of Rates and Charges (including a forgone revenue rate rider) attached that reflects the OEB's findings in the Decision and Order no later than June 27, 2019.
- Energy+ submits this DRO, which incorporates the findings of the Decision and Order on June 18, 2019. Included in this DRO are the following Appendices:
 - Appendix A Partial Settlement Agreement
 - Appendix B Draft Tariff of Rates and Charges
 - Appendix C Bill Impacts
 - Appendix D Revenue Requirement Work Form
 - Appendix E Deferral and Variance Account ("DVA") Continuity Schedule
 - Appendix F Cost Allocation Model
 - Appendix G Load Forecast Model
 - Appendix H Chapter 2 Appendices Required for Draft Rate Order

- 9. Also included as part of this DRO are the following "live" Excel workbooks:
 - Chapter 2 Appendices
 - Revenue Requirement Work Form
 - Load Forecast Model
 - Cost Allocation Model
 - Income Tax / PILs Work Form
 - DVA Continuity Schedule
 - Advanced Capital Module Model
 - RTSR Workform
- 10. Table 1: Summary of Revenue Requirement and Rate Base Components provides a comparison summary of the Revenue Requirement and Rate Base components based on the initial application, settlement and the final decision. There were no changes to the final Revenue Requirement and Rate Base components as a result of the Decision. Energy+ notes that the revenue deficiency increased by \$152,532 to \$1,022,100 from \$869,568, as a result of changes to the load forecast. The removal of the standby and CDM adjustments, discussed further in Section C.2, reduced the load forecast, which was then applied to existing 2018 rates in the calculation of revenue deficiency.

| Do | scription | Application | Settlement | Variance | Decision | Variance |
|-----------------------------------|--------------------------------------|----------------|----------------|---------------|----------------|-------------|
| De | scription | (A) | (B) | (C)=(B)-(A) | (D) | (E)=(D)-(B) |
| Cost of Capital | Regulated Return on Capital | \$ 10,507,388 | \$ 10,690,995 | \$ 183,607 | \$ 10,690,995 | \$- |
| Cost of Capital | Regulated Rate of Return | 6.14% | 6.15% | 0.01% | 6.15% | 0.00% |
| | Rate Base | \$ 171,191,397 | \$ 173,825,304 | \$ 2,633,906 | \$ 173,825,304 | \$- |
| Rate Base & Capital Expenditures | Net Fixed Assets | \$ 157,990,651 | \$ 157,130,096 | \$ (860,556) | \$ 157,130,096 | \$- |
| Rale base & Capital Experiorities | Working Capital Base | \$ 176,009,945 | \$ 222,602,772 | \$ 46,592,826 | \$ 222,602,772 | \$- |
| | Working Capital Allowance | \$ 13,200,746 | \$ 16,695,208 | \$ 3,494,462 | \$ 16,695,208 | \$- |
| | Amortization | \$ 6,703,335 | \$ 6,432,205 | \$ (271,130) | \$ 6,432,205 | \$- |
| Operating Expenses | Taxes/PILs (Grossed Up) | \$ 796,233 | \$ 773,309 | \$ (22,924) | \$ 773,309 | \$- |
| | OM&A (incl. Property Taxes and LEAP) | \$ 18,818,358 | \$ 18,453,358 | \$ (365,000) | \$ 18,453,358 | \$- |
| | Service Revenue Requirement | \$ 36,825,314 | \$ 36,349,867 | \$ (475,447) | \$ 36,349,867 | \$ - |
| Revenue Requirement | Other Revenue | \$ 1,654,991 | \$ 2,022,079 | \$ 367,088 | \$ 2,022,079 | \$ - |
| Revenue Requirement | Base Revenue Requirement | \$ 35,170,323 | \$ 34,327,788 | \$ (842,535) | \$ 34,327,788 | \$ - |
| | Grossed Up Revenue Deficiency | \$ 1,543,390 | \$ 869,568 | \$ (673,822) | \$ 1,022,100 | \$ 152,532 |

Table 1: Summary of Revenue Requirement and Rate Base Components

- 11. The DRO has been prepared on the basis that Energy+'s new rates will be effective January 1, 2019 and implemented August 1, 2019. To adhere to the implementation timelines, an approved Rate Order would be required no later than August 1, 2019 to allow sufficient time for Energy+ to update its Customer Information Systems for the new rates.
- 12. In accordance with the Decision, Energy+ has calculated a "Forgone Distribution Revenue" rate rider to recover the deferred incremental revenue requirement for the seven-month period from January 1, 2019 to July 31, 2019. Energy+ proposes to recover the Forgone Distribution Revenue over a period of five months, August 1, 2019 to December 31, 2019, to provide for recovery within the 2019 calendar year.

B. BILL IMPACTS

- 13. Table 2: Summary of Bill Impacts provides a summary of bill impacts arising from the Decision and Order. Appendix B contains a revised Tariff of Rates and Charges Schedule and Appendix C contains revised Detailed Bill Impacts for all rate classes by service territory.
- 14. The Table 2: Summary of Bill Impacts and the Detailed Bill Impacts in Appendix C include the disposition of the Deferral and Variance Accounts ("DVA") over a five-month period, which is further explained in Section D, and exclude the impact of the Forgone Distribution Revenue rate rider.

| | | | | Dist | ribution (Fixe | d٤ | & Volumetri | c) | | Тс | otal Bill (Exclu | Idin | g HST) | |
|---------------------------------|-----------|--------|--------|-----------------------------------|------------------|----|--------------|----------|--------------|-----|------------------|------|-------------|----------|
| CND Service Territory | kWh | kW | | rrent 018 | Proposed 2019 | : | \$ Change | % Impact | Current 2018 | Pre | oposed 2019 | | \$ Change | % Impact |
| Residential | 750 | - | \$ | 24.83 | \$ 28.03 | \$ | 3.20 | 12.9% | \$ 96.02 | \$ | 102.17 | \$ | 6.16 | 6.4% |
| Residential | 313 | - | \$ | 22.80 | \$ 26.89 | \$ | | 17.9% | | \$ | 59.19 | \$ | 6.20 | 11.7% |
| GS < 50 kW | 2,000 | - | \$ | 43.21 | \$ 46.96 | \$ | 3.75 | 8.7% | \$ 243.70 | \$ | 253.21 | \$ | 9.52 | 3.9% |
| GS >50 to 999 kW | 20,000 | 60 | \$ | 368.05 | \$ 329.40 | \$ | (38.65) | -10.5% | \$ 3,415.31 | \$ | 3,504.33 | \$ | 89.02 | 2.6% |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$ 8,3 | 341.83 | \$ 8,492.41 | \$ | 5 150.58 | 1.8% | \$124,738.16 | \$ | 126,132.01 | \$ | 1,393.85 | 1.1% |
| Large Use | 6,600,000 | 16,000 | \$48,8 | 858.20 | \$35,796.87 | \$ | 6(13,061.33) | -26.7% | \$959,490.65 | \$ | 1,004,476.84 | \$ | 44,986.19 | 4.7% |
| Unmetered Scattered Load | 100 | | \$ | 7.15 | \$ 7.25 | \$ | 0.10 | 1.3% | \$ 17.39 | \$ | 12.74 | \$ | (4.65) | -26.7% |
| Street Lighting | 400,000 | 700 | \$44,7 | 773.08 | \$35,427.58 | \$ | 6 (9,345.50) | -20.9% | \$101,505.50 | \$ | 114,047.47 | \$ | 12,541.97 | 12.4% |
| EMB - WNH | - | 8,280 | \$15,8 | 870.25 | \$13,563.47 | \$ | 6 (2,306.78) | -14.5% | \$ 47,845.40 | \$ | 29,589.30 | \$ | (18,256.10) | -38.2% |
| EMB - HONI | 1,382,000 | 2,574 | \$ 5,2 | 296.14 | \$ 5,431.65 | \$ | 135.51 | 2.6% | \$207,486.91 | \$ | 201,711.19 | \$ | (5,775.72) | -2.8% |
| | | | | Distribution (Fixed & Volumetric) | | | | | | Т | otal Bill (Exclu | din | | |
| Brant Service Territory | kWh | kW | 0 | | | uc | a volumetri | 6) | | | | uin | ig H31) | |
| Brant Service Territory | KWVII | KVV | | rrent 018 | Proposed 2019 | : | \$ Change | % Impact | Current 2018 | Pr | oposed 2019 | | \$ Change | % Impact |
| Residential | 750 | - | \$ | 28.28 | \$ 28.03 | \$ | 6 (0.25) | -0.9% | \$ 102.93 | \$ | 102.17 | \$ | (0.75) | -0.7% |
| Residential | 357 | - | \$ | 26.19 | \$ 27.01 | \$ | 0.82 | 3.1% | \$ 63.07 | \$ | 63.52 | \$ | 0.45 | 0.7% |
| GS < 50 kW | 2,000 | - | \$ | 53.36 | \$ 46.96 | \$ | 6.40) | -12.0% | \$ 262.81 | \$ | 253.21 | \$ | (9.60) | -3.7% |
| GS >50 to 999 kW Interval <1000 | 20,000 | 60 | \$ 3 | 332.76 | \$ 329.40 | \$ | (3.36) | -1.0% | \$ 3,512.04 | \$ | 3,507.11 | \$ | (4.94) | -0.1% |
| GS >50 to 999 kW | 20,000 | 60 | \$ 3 | 332.76 | \$ 329.40 | \$ | (3.36) | -1.0% | \$ 3,496.48 | \$ | 3,504.33 | \$ | 7.85 | 0.2% |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$ 7,9 | 956.38 | \$ 8,492.41 | \$ | 536.03 | 6.7% | \$134,337.28 | \$ | 126,132.01 | \$ | (8,205.26) | -6.1% |
| Unmetered Scattered Load | 100 | - | \$ | 4.37 | \$ 7.25 | \$ | 2.88 | 65.9% | \$ 14.84 | \$ | 12.74 | \$ | (2.10) | -14.2% |
| Sentinel Lighting | 10,000 | 29 | \$ 1,2 | 227.30 | \$ 1,694.34 | \$ | 467.04 | 38.1% | \$ 2,378.60 | \$ | 2,989.28 | \$ | 610.68 | 25.7% |
| Street Lighting | 600,000 | 176 | \$12,3 | 373.13 | \$ 8,250.61 | \$ | 6 (4,122.52) | -33.3% | \$104,532.03 | \$ | 97,718.45 | \$ | (6,813.59) | -6.5% |
| EMB - BPI | 50,000 | 27 | \$ 2 | 203.08 | \$ 253.14 | \$ | 50.05 | 24.6% | \$ 7,849.35 | \$ | 7,272.78 | \$ | (576.57) | -7.3% |
| EMB - HON #1 | 1,300,000 | 2,340 | \$ 9,2 | 292.48 | \$ 2,833.08 | \$ | 6,459.40) | -69.5% | \$212,927.34 | \$ | 187,680.36 | \$ | (25,246.98) | -11.9% |
| EMB - HON #2 | 1,990,000 | 4,050 | \$ | 96.98 | \$ 69.77 | \$ | 6 (27.21) | -28.1% | \$276,731.57 | \$ | 266,444.37 | \$ | (10,287.20) | -3.7% |

Table 2: Summary of Bill Impacts

C. SUMMARY OF CHANGES

14. The Draft Rate Order is presented in order of the issues, with the Board's Decision on those issues included, as well as Energy+'s response and action taken on the Decision. Other issues that were part of the Partial Settlement Agreement, and that were not previously adjusted in the documents included in the Appendices to the Partial Settlement Agreement, are presented either within the issue to which they pertain, or at the end of the identified issues.

C.1 ISSUE 1.1 CAPITAL – ADVANCED CAPITAL MODULE

Board Findings

15. "The OEB approves the materiality and need for the Southworks facility, but only approves
 \$6.5 million for the project."⁸

⁸ Decision and Order, page 3.

- 16. "The OEB finds that Energy+ has not provided sufficient evidence in support of the reasonableness of its current cost estimate for the Southworks facility. While acknowledging the need for the facility, the OEB will only approve \$6.5 million for the ACM." ⁹
- 17. Subject to Energy+'s right to exercise its legal remedies, under applicable law, with respect to the Decision, Energy+ has revised the 2022 capital expenditure for the Southworks facility to \$6.5 million. Energy+ has updated the five year Distribution System Plan ("DSP") capital expenditures and Advanced Capital Module ("ACM") model for this change.
- 18. Table 3: Revised 2019 to 2023 Distribution System Plan summarizes the revised capital expenditures over the five-year distribution system plan based on the Decision. Table 4: Changes to the 2022 Capital Expenditures compares the 2022 Distribution System Plan capital expenditures, before and after the Decision. Table 5: Revised ACM summarizes the revised ACM capital request as a result of the Decision.

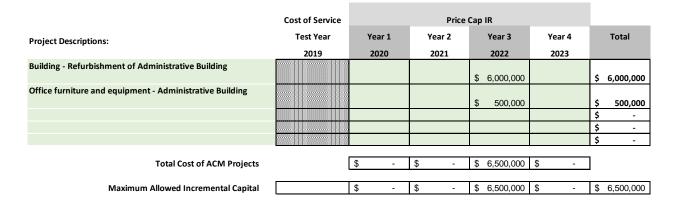
| | | Foreca | ast Period | (planned) | |
|---|----------|----------|------------|-----------|----------|
| CATEGORY | 2019 | 2020 | 2021 | 2022 | 2023 |
| | | | \$ '000 | | |
| System Access | 7,069 | 4,007 | 4,352 | 3,934 | 4,129 |
| System Renewal | 5,206 | 8,591 | 8,007 | 8,849 | 8,672 |
| System Service | 127 | 591 | 954 | 422 | 422 |
| General Plant | 943 | 5,556 | 1,668 | 8,038 | 1,765 |
| Deferred Revenue (Capital Contributions) | (1,966) | (769) | (886) | (772) | (782) |
| TOTAL EXPENDITURE | 11,379 | 17,976 | 14,095 | 20,471 | 14,206 |
| System O&M | \$ 5,931 | \$ 5,976 | \$ 6,022 | \$ 6,069 | \$ 6,116 |

⁹ Decision and Order, page 14.

| CATEGORY | 2022 (| Capital Expend | litures |
|---------------------------|------------|----------------|------------|
| | Settlement | Decision | Difference |
| System Access | \$ 3,934 | \$ 3,934 | \$- |
| System Renewal | 8,849 | 8,849 | - |
| System Service | 422 | 422 | - |
| General Plant | 9,638 | 8,038 | 1,600 |
| Deferred Revenue (Capital | (772) | (772) | |
| Contributions) | (112) | (112) | - |
| TOTAL EXPENDITURE | 22,071 | 20,471 | 1,600 |
| System O&M | \$ 6,069 | \$ 6,069 | \$- |

Table 4: Changes to the 2022 Capital Expenditures

Table 5: Revised ACM



C.2 ISSUE 3.2 COST ALLOCATION

Board Findings

Number of Large Use Rate Classes

- 17. *"The OEB does not find that the case for a separate rate class for TMMC has been sufficiently supported in this proceeding."* ¹⁰
- 18. No further changes were required as a result of the OEB's Decision and Order for the number of large use rate classes.

¹⁰ Decision and Order, page 24.

Demand Allocators

- "In light of the OEB's decision to deny TMMC's request for a separate rate class, an adjustment to demand allocation factors to account for a loss of diversity is not required."
- 20. No further changes were required as a result of the OEB's Decision and Order for demand allocators to account for loss of diversity.

Direct Allocation in respect of TMMC's Usage

- 21. *"The OEB finds that the costs of the two dedicated feeders net of capital contributions should be directly allocated to the Large Use class."* ¹²
- 22. "Given the allocation of the dedicated feeders, the OEB agrees that TMMC's load should not be used to allocate the costs of underground conductors to the Large Use class." ¹³
- 23. Energy+ has directly allocated the cost of the feeders and capital contributions, as well as the associated accumulated depreciation and annual depreciation to the Large Use class. The directly allocated amounts on tab "I9 Direct Allocation" of the Cost Allocation model are provided in Table 6: Large Use Class Direct Allocation.

| | Feeder | Ca | apital Contributions |
|--------------------------|-------------------|----|----------------------|
| Cost | \$ 274,492.51 | \$ | (184,453.81) |
| Accumulated Amortization | \$ (50,039.61) | \$ | 53,394.53 |
| 2019 Amortization | \$ 9,098.11 | \$ | (9,708.10) |

Table 6: Large Use Class Direct Allocation

24. Energy+ has also adjusted the demand allocator for underground conduit to exclude the load of TMMC. On tab "E2 Allocations" in the Cost Allocation model a new allocator

¹¹ Decision and Order, page 24.

¹² Decision and Order, page 24.

¹³ Decision and Order, page 25.

named "PNCP4WO2" has been created to allocate overhead feeder and underground conductor costs that exclude TMMC's load in the Large Use class.

Allocation of Meter Costs and OM&A Costs

- 25. *"The OEB will not provide for the direct allocation of meter costs to the Large Use class."* 14
- 26. *"The OEB declines to provide that the OM&A costs be directly allocated to the Large Use class."* ¹⁵
- 27. No further changes were required as a result of the OEB's Decision and Order for the allocation of meter costs and OM&A costs.

Allocation of Common Assets with respect to TMMC's Usage

- 28. *"The OEB finds that the pooling approach to the costs of bulk facilities is the appropriate methodology for allocating these costs."* ¹⁶
- 29. No further changes were required as a result of the OEB's Decision and Order for the allocation of common assets with respect to TMMC's usage.

Confidentiality

- 30. "As the OEB has declined to create a separate large user class for TMMC, the confidentiality concerns associated with the possible derivation of the total demand for both Large Use customers have been alleviated." ¹⁷
- 31. No further changes were required as a result of the OEB's Decision and Order with respect to customer confidentiality.

¹⁴ Decision and Order, page 25.

¹⁵ Decision and Order, page 25.

¹⁶ Decision and Order, page 25.

¹⁷ Decision and Order, page 26.

Embedded Distributor Cost Allocation

- 32. "The OEB notes that the issue of possible full inclusion of embedded distributors in the cost allocation model, as raised by VECC was ruled out of scope on the basis of its timeliness in the progress of this proceeding." ¹⁸
- 33. "The OEB expects that Energy+, in its next rebasing cost of service application, will address the option of full inclusion of embedded distributors in the cost allocation model including its congruence with existing OEB guidelines, instructions or previous OEB decisions."¹⁹
- 34. No further changes were required as a result of the OEB's Decision and Order with respect to embedded distributor cost allocation. Energy+ will address the option of full inclusion of embedded distributors in the cost allocation model in its next rebasing cost of service application.

Embedded Distributor Revenue to Cost Ratio

- 35. "The OEB agrees with OEB staff that it would be preferable that revenue to cost ratios for embedded distributors be consistent with the OEB policy. This policy provides for the adjustment of outlier ratios to the nearest boundary for the rate class. Energy+ is directed to implement that adjustment for the embedded distribution class."²⁰
- 36. Energy+ has adjusted the revenue to cost ratios for the embedded distributor classes to the nearest boundary in the rate design model. Table 7: Revenue to Cost Ratios and Distribution Revenue by Rate Class provides a summary of the revised revenue to cost ratios.

¹⁸ Decision and Order, page 28.

¹⁹ Decision and Order, page 28.

²⁰ Decision and Order, page 28.

| Class | Revenue to Cost Ratios from 2019 Cost Allocation Model - Line 75 from O1 in CA | Proposed Revenue to Cost Ratio | Proposed Revenue | Miscellaneous Revenue | Proposed Base Revenue |
|---------------------------------|--|--------------------------------------|---------------------|--------------------------|--------------------------|
| Residential | 85.14% | 91.75% | 20,934,270 | 1,360,692 | 19,573,579 |
| GS < 50 kW | 107.57% | 107.57% | 4,481,373 | 222,963 | 4,258,410 |
| GS >50 to 999 Kw | 136.08% | 120.00% | 6,984,569 | 246,546 | 6,738,023 |
| GS >1000 to 4999 kW | 108.19% | 108.19% | 2,161,063 | 87,082 | 2,073,980 |
| Large Use | 157.91% | 115.00% | 809,242 | 39,250 | 769,992 |
| Street Lighting | 151.05% | 120.00% | 595,032 | 56,586 | 538,446 |
| Unmetered and Scattered | 89.93% | 91.75% | 71,992 | 4,556 | 67,436 |
| Sentinel Lighting | 69.94% | 91.75% | 21,453 | 1,334 | 20,118 |
| Embedded Distributor - HON, CND | 121.42% | 120.00% | 52,093 | 630 | 51,462 |
| Embedded Distributor - WNH | 145.50% | 120.00% | 189,484 | 1,665 | 187,819 |
| Embedded Distributor - HON 1 | 403.04% | 120.00% | 35,446 | 351 | 35,095 |
| Embedded Distributor - BPI | 44.78% | 80.00% | 10,278 | 200 | 10,078 |
| Embedded Distributor - HON 2 | 168.68% | 120.00% | 3,572 | 223 | 3,349 |
| TOTAL | - | | 36,349,867 | 2,022,079 | 34,327,788 |

Table 7: Revenue to Cost Ratios and Distribution Revenue by Rate Class

C.3 ISSUE 3.3 RATE DESIGN

Board Findings

Rate Harmonization

- 37. *"The OEB finds that Energy+'s distribution rate harmonization proposal is reasonable and directs its implementation."* ²¹
- 38. No further changes were required as a result of the OEB's Decision and Order with respect to rate harmonization.

Residential Rate Design

39. *"The OEB finds that Energy+'s residential rate mitigation proposal is reasonable and directs its implementation."*²²

²¹ Decision and Order, page 29.

²² Decision and Order, page 29.

40. Energy+ has updated the rate design model to defer the transition to a fully fixed monthly service charge for the Residential Class by one additional year. The revised Residential rates are included in Table 8: Fixed and Variable Distribution Rates by Rate Class.

Large Use Class Fixed Charge

- 41. "The OEB finds that the fixed charge for the Large Use class shall remain at \$8,976.07."
 23
- 42. Energy+ has updated the rate design model to set the monthly fixed charge for the Large Use class to be \$8,976.07. During the process of updating distribution rates as a result of the Decision, Energy+ noted that the monthly fixed charge for the GS>1000 to 4999 kW class was also above the ceiling value and therefore proposes to hold the rate at the existing fixed value of \$864.41 to be consistent. Table 8: Fixed and Variance Distribution Rates by Rate Class provides a breakdown of the revised distribution rates, including the fixed rates for the Large Use and GS>1000 to 4999 kW classes.

| | Pro | oposed Fixed | | Proposed |
|-----------------------------------|-----|--------------|----|--------------|
| Customer Class | | Rate | V | ariable Rate |
| Residential | \$ | 26.08 | \$ | 0.0026 |
| GS < 50 kW | \$ | 14.96 | \$ | 0.0160 |
| GS >50 to 999 Kw | \$ | 102.34 | \$ | 3.7843 |
| GS >1000 to 4999 kW | \$ | 864.41 | \$ | 3.8140 |
| Large Use | \$ | 8,976.07 | \$ | 1.6763 |
| Street Lighting | \$ | 1.90 | \$ | 15.3084 |
| Unmetered and Scattered | \$ | 5.82 | \$ | 0.0143 |
| Sentinel Lighting | \$ | 2.82 | \$ | 42.1104 |
| Embedded Distributor - HON, CND | \$ | - | \$ | 2.1102 |
| Embedded Distributor - WNH | \$ | - | \$ | 1.6381 |
| Embedded Distributor - HON 1 | \$ | 69.77 | \$ | 1.1809 |
| Embedded Distributor - BPI | \$ | - | \$ | 9.3754 |
| Embedded Distributor - HON 2 | \$ | 69.77 | \$ | - |

Table 8: Fixed and Variable Distribution Rates by Rate Class

²³ Decision and Order, page 30.

Note: The proposed fixed and variable rates incorporate all of the adjustments arising from the Decision.

C.4 ISSUE 3.4 RETAIL TRANSMISSION SERVICE RATES AND LOW VOLTAGE RATES, INCLUDING GROSS LOAD BILLING FOR RTSRs

Board Findings

Retail Transmission Service Rates

- 43. "The OEB approves Energy+'s proposal to harmonize RTSR rates and directs its implementation." ²⁴
- 44. No further changes were required as a result of the OEB's Decision and Order with respect to retail transmission service rate harmonization, however, the RTSR rates have been updated as a result of the revisions to the Load Forecast, as described in Section C.5. Table
 9: RTSR Network and Connection Rates provides a summary of the updated RTSR Network and Connection rates and billing determinants.

Gross Load Billing for RTSRs

- 45. "The OEB finds that the gross load billing method should be applied to a generator unit rating of 2 MW or higher for renewable generation and 1 MW or higher for non-renewable generation. This is consistent with how the IESO bills Energy+ for Line Connection and Transformation Connection services. The OEB expects Energy+ to propose wording changes as necessary in its tariff of rates and charges to reflect OEB's decision as part of the draft rate order process." ²⁵
- 46. Energy+ has proposed wording changes in its Tariff of Rates and Charges to reflect the OEB's Decision. Please refer to Appendix B.

²⁴ Decision and Order, page 31.

²⁵ Decision and Order, pp 34-35.

47. In computing the RTSR Connection Rate, Energy+ has added an additional 74,376 kW, to the billing determinants for the Large Use class, as illustrated in Table 9: RTSR Network and Connection Rates (330,833 kW for Network versus 405,209 kW for Connection). This amount was sourced from the "9. PSUI Project" tab of the LRAMVA workform for the CND service territory. This amount represents the average net total load reduction of 6,198 kW, annualized for twelve months.

| Network | kWh/kW | 2019 Rate | \$ | Connection | kWh/kW | 2019 Rate | \$ |
|-------------------------------|-------------|--------------|-----------------|-------------------------------|-------------|--------------|-----------------|
| Residential | 475,613,262 | 0.0060 | \$ 2,863,032 | Residential | 475,613,262 | 0.0045 | \$ 2,117,500 |
| GS< 50kW | 199,918,821 | 0.0054 | \$ 1,076,166 | GS< 50kW | 199,918,821 | 0.0041 | \$ 811,588 |
| GS > 50-999 kW (Non Interval) | 539,150 | 3.2039 | \$ 1,727,399 | GS > 50-999 kW (Non Interval) | 541,384 | 2.3954 | \$ 1,296,831 |
| GS > 50-999 kW | 1,025,177 | 3.2260 | \$ 3,307,259 | GS > 50-999 kW | 1,029,352 | 2.4195 | \$ 2,490,516 |
| GS >1000-4999 kW | 552,811 | 2.5449 | \$ 1,406,829 | GS >1000-4999 kW | 552,811 | 1.9266 | \$ 1,065,034 |
| Large Use | 330,833 | 2.3839 | \$ 788,679 | Large Use | 405,209 | 1.6548 | \$ 670,557 |
| Street Lighting | 10,945 | 1.6865 | \$ 18,459 | Street Lighting | 10,945 | 1.2650 | \$ 13,846 |
| Sentinel Lighting | 343 | 1.8501 | \$ 634 | Sentinel Lighting | 343 | 1.2233 | \$ 419 |
| Unmetered Scattered Load | 2,343,765 | 0.0052 | \$ 12,289 | Unmetered Scattered Load | 2,343,765 | 0.0041 | \$ 9,681 |
| Embedded WNH | 114,657 | 2.3839 | \$ 273,333 | Embedded WNH | 114,657 | 2.0269 | \$ 232,395 |
| Embedded HON | 24,387 | 2.3839 | \$ 58,138 | Embedded HON | 24,387 | 2.0269 | \$ 49,430 |
| Embedded - Brantford | 1,075 | 2.6625 | \$ 2,862 | Embedded - Brantford | 1,075 | 1.6731 | \$ 1,798 |
| Embedded - HON #1 | 29,011 | 2.6625 | \$ 77,242 | Embedded - HON #1 | 29,011 | 1.6731 | \$ 48,537 |
| Embedded - HON #2 | 102,973 | - | \$ - | Embedded - HON #2 | 102,973 | - | \$ - |
| Total | | | 11,612,321 | Total | | | 8,808,132 |

Table 9: RTSR Network and Connection Rates

Low Voltage Rates

- 48. "Energy+ is both a host and an embedded distributor of Hydro One. The reciprocal arrangement wherein Energy+ does not charge Hydro One LV charges and Hydro One does not charge Energy+ sub-transmission charges is reasonable. The OEB agrees with OEB staff that Energy+ should assess LV charges to embedded distributors in all other instances." ²⁶
- 49. Energy+ has allocated low voltage costs and established low voltage rates for the embedded distributor rate classes for Waterloo North Hydro Inc. and Brantford Power Inc. Energy+ has a reciprocal arrangement in place for its connections with Hydro One wherein Energy+ does not charge Hydro One LV charges and Hydro One does not charge Energy+ sub-

²⁶ Decision and Order, page 33.

transmission charges. As a result, the Embedded Distributor classes for Hydro One have not been allocated low voltage costs or rates. Table 10: Low Voltage Rates summarizes the low voltage cost allocation and rates by rate class.

| | LV Adj. | | | Volumetric | | LV/ Adj. | | V Adj. |
|---------------------------------|-----------|----------------|---------------|------------|-----|----------|----|---------|
| Customer Class | Allocated | Calculated kWh | Calculated kW | Rate Type | Rat | es/kWh | Ra | tes/ kW |
| Residential | 123,362 | 461,453,716 | | kWh | \$ | 0.0003 | | |
| GS < 50 kW | 47,282 | 193,967,011 | | kWh | \$ | 0.0002 | | |
| GS >50 to 999 Kw | 225,067 | | 1,564,769 | kW | | | \$ | 0.1438 |
| GS >1000 to 4999 kW | 63,900 | | 552,369 | kW | | | \$ | 0.1157 |
| Large Use | 32,874 | | 300,390 | kW | | | \$ | 0.1094 |
| Street Lighting | 831 | | 10,945 | kW | | | \$ | 0.0760 |
| Unmetered and Scattered | 564 | 2,273,988 | 0 | kWh | \$ | 0.0002 | | |
| Sentinel Lighting | 25 | | 343 | kW | | | \$ | 0.0735 |
| Embedded Distributor - HON, CND | 0 | | 24,387 | kW | | | \$ | - |
| Embedded Distributor - WNH | 13,954 | | 114,657 | kW | | | \$ | 0.1217 |
| Embedded Distributor - HON 1 | 0 | | 29,011 | kW | | | \$ | - |
| Embedded Distributor - BPI | 108 | | 1,075 | kW | | | \$ | 0.1005 |
| Embedded Distributor - HON 2 | 0 | | 102,973 | kW | | | \$ | - |
| TOTALS | 507,967 | 657,694,715 | 2,700,919 | | | | | |

 Table 10: Low Voltage Rates

C.5 ISSUE 3.5 STANDBY CHARGE

Board Findings

Energy+ and TMMC's Standby Charge Proposals

- 50. "The OEB will not approve Energy+'s proposal for a standby charge at this time. While it is appropriate that such a charge be adopted to capture the system costs associated with providing backup supply for LDG, the OEB agrees with positions advanced by VECC, SEC and CCC that there are problems associated with the methodologies of both Energy+ and TMMC that prevent OEB approval of a calculation of a charge that correctly captures the utility cost of providing the service." ²⁷
- 51. Energy+ has revised its load forecast and cost allocation model to remove the adjustments related to its standby proposal. Table 11: Load Forecast Consumption and Demand summarizes of the consumption and demand by rate class from the load forecast compared to the figures provided in the settlement agreement. Table 12: 2019 Expected CDM Savings by Rate Class for LRAM Variance Account summarizes the CDM savings after removal of the CDM adjustments from the load forecast.

| | Decis | ion | Settlem | ent | Differer | nce |
|---|-------------|-----------|-------------|-----------|--------------|----------|
| Rate Class | kWh | kW | kWh | kW | kWh | kW |
| Residential | 461,453,716 | | 461,453,716 | | - | - |
| General Service < 50 kW | 193,967,011 | | 193,967,011 | | - | - |
| General Service > 50 to 999 kW | 490,088,356 | 1,546,700 | 491,288,356 | 1,550,487 | (1,200,000) | (3,787) |
| General Service > 1000 to 4999 kW | 214,108,990 | 502,496 | 229,378,990 | 538,334 | (15,270,000) | (35,837) |
| Large Use | 145,141,006 | 330,833 | 145,141,006 | 361,276 | - | (30,443) |
| Street Lights | 3,798,281 | 10,945 | 3,798,281 | 10,945 | - | - |
| Sentinel Lights | 126,989 | 343 | 126,989 | 343 | - | - |
| Unmetered Loads | 2,273,988 | | 2,273,988 | - | - | - |
| Embedded Distributor - Hydro One, CND | 12,605,162 | 24,387 | 12,605,162 | 24,387 | - | - |
| Embedded Distributor - Waterloo North, CND | 58,104,381 | 114,657 | 58,104,381 | 114,657 | - | - |
| Embedded Distributor - Brantford Power, BCP | 347,757 | 1,075 | 347,757 | 1,075 | - | - |
| Embedded Distributor - Hydro One #1, BCP | 12,191,720 | 29,011 | 12,191,720 | 29,011 | - | - |
| Embedded Distributor - Hydro One #2, BCP | 43,274,122 | 102,973 | 43,274,122 | 102,973 | - | - |

²⁷ Decision and Order, pp 39-40.

| | Residential | General Service < 50 kW | General Service > 50 to 999 kW | General Service > 1000 to 4999 kW | Large User | Street Lights | Total |
|-------------------|-------------|-------------------------------|---|--|------------|------------------|------------|
| 2019 kWh | 21,412,371 | 6,267,036 | 10,610,512 | 29,353,933 | 1,566,759 | 6,789,288 | 75,999,899 |
| 2019 kW - Annual | | | 33,486 | 68,891 | 3,571 | 19,565 | 125,514 |
| 2019 kW - Monthly | | | 2,791 | 5,741 | 298 | 1,630 | 10,459 |

Table 12: 2019 Expected CDM Savings by Rate Class for LRAM Variance Account

C.6 ISSUE 4.2 GROUP 2 DEFERRAL AND VARIANCE ACCOUNTS

Board Findings

Account 1575 and Account 1576

- 52. *"The OEB finds that there is no need to update the balances in these accounts to reflect the 2018 actuals because of potential reconciliation issues in future applications."* ²⁸
- 53. No further changes were required as a result of the OEB's Decision and Order with accounts 1575 and account 1576.

Interest on Principal DVA Balances

- 54. *"The OEB directs Energy+ to make the following updates as part of the draft rate order process.*
 - Update 2018 projected interest calculation using the published Q3 and Q4 2018 OEB prescribed rates
 - Forecast interest up to the implementation date of the rate riders from this proceeding and update the disposition amounts of the Group 2 DVA accounts accordingly." ²⁹
- 55. Energy+ has updated the 2018 projected interest calculation using the published Q3 and Q4 OEB prescribed rates and has also forecasted interest up to July 31, 2019 using the

²⁸ Decision and Order, page 43.

²⁹ Decision and Order, pp 43-44.

2019 prescribed interest rates for both Group 1 and Group 2 DVA balances. These changes have been captured in the DVA Continuity Schedule and rate rider calculations. Table 13: DVA Balances includes a summary of the revised interest balances on DVA accounts.

Account 1508 Sub-Account: Monthly Billing

- 56. "The OEB agrees with SEC's proposed approach and directs Energy+ to implement it. The OEB does not agree that this approach constitutes retroactive ratemaking as it is based on an established OEB approach and analysis." ³⁰
- 57. Energy+ has updated the balances of Account 1508 Sub-Account: Monthly Billing to align the cash flow benefits to the approach proposed by SEC. The total revised principal balance of \$319,235.38 to December 31, 2017 is captured in Table 13: DVA Balances.

Account 1508 Sub-Account: OEB Assessment Costs

- 58. *"The OEB approves clearances of the balances in this account based on the materiality of the balance to be disposed."* ³¹
- No further changes were required as a result of the OEB's Decision and Order for Account 1508 Sub-Account: OEB Assessment Costs.

New DVA Account - Gain on Sale of Property

- 60. *"The OEB agrees with OEB staff that the new DVA account needs to be established as part of this proceeding and directs Energy+ to do so."* ³²
- 61. As at December 31, 2018, Energy+ has recorded an amount of \$402,807 in Account 1508 Other Regulatory Asset – Sub Account - Gain on Sale of Property. In accordance with the Settlement Agreement, the amount has been excluded from the DVA claim amount. In accordance with the Settlement Agreement, the disposition of this account will be aligned

³⁰ Decision and Order, page 44.

³¹ Decision and Order, page 44.

³² Decision and Order, page 45.

to the timing of the ICM application with respect to the proposed shared facility with Brantford Power Inc. (the Brant facility).

62. The following is the proposed wording for the Accounting Order – Gain on Sale of Property.

<u>Accounting Order – 1508 Other Regulatory Asset – Sub-account Gain on Sale of</u> <u>Property</u>

This account shall include only the gain on the sale of the Dundas Street property (land and building), reduced as the monthly refunds are applied to customers and offset by carrying charges applied to the account in the normal manner as other variance accounts. This one-time gain will be recorded in a simplified manner as follows:

Accounting Entry:

Debit – Account 1005 Cash

Credit - Account 1905 Land

Credit - Account 1908 Buildings and Fixtures

Debit - Account 2105 Accumulated Depreciation of Property, Plant and Equipment

Credit - Account 2075 Non Rate-Regulated Utility Property Owned

Debit - Account 2180 Accumulated Depreciation of Non-Regulated Utility Property

Credit- Account 1508 Other Regulatory Assets-Sub-account Gain on Sale of Property

Energy+ is proposing to refund this amount to customers in the form of a rate rider at a future date that aligns with the ICM application for the Brant facility. At that time, the rate riders will be recorded to reduce the balance in account 1508 - Other Regulatory Assets-Sub-account Gain on Sale of Property Carrying charges, at the Board's Prescribed Interest Rate for Deferral and Variance Accounts, will be applied until final disposition. Any

balance remaining in the account will be disposed of at Energy+'s next Cost of Service Filing.

Discontinued DVA Accounts

- 63. "The OEB agrees to discontinue proposed DVA balances except 1575 and 1576 for the reasons cited by OEB staff. The OEB also agrees to discontinue the balance in 1557 based on Energy+'s reason that no further costs are to be recorded in this account beyond 2017." 33
- 64. No further changes were required as a result of the OEB's Decision and Order with the discontinued DVA accounts.
- 65. The accounts that have been discontinued include:
 - 1508 Other Regulatory Asset Sub-Account Deferred IFRS Transition Costs
 - 1557 Meter Cost Deferral Account (MIST Meters)
 - 1572 Extra-Ordinary Event Costs

<u>Bill C-97</u>

- 66. "For the purpose of distinguishing variances resulting from the proposed Bill C-97 changes from other potential legislative or regulatory changes to the tax rates or rules, the OEB directs Energy+ to establish a new sub-account within Account 1592 PILs and Tax Variances specifically for the purposes of recording the impact of changes in CCA rules. This account will be effective November 21, 2018 (the proposals in Bill C-97 allow for accelerated first year tax depreciation on eligible capital expenditures made after November 20, 2018).
- 67. The OEB directs Energy+ to record the full revenue requirement impact of any differences between the CCA rules and assumptions used in setting base rates in a given year, and the rules in effect for that year. The determination of the disposition methodology and

³³ Decision and Order, page 45.

allocation of any accumulated balances in this new 1592 sub-account will be made by the OEB when these balances are brought forth for disposition at a future date. The OEB's future determinations regarding the disposition of this new subaccount will not be bound by the 50/50 sharing criterion identified in the 3rd Generation Report." ³⁴

68. Subject to Energy+'s right to exercise its legal remedies, under applicable law, with respect to the Decision, Energy+ will implement Account 1592 Sub-Account Bill C-97 upon further direction from the OEB.

Lost Revenue Adjustment Mechanism Variance Account

69. "The OEB finds that the proposed disposition of Energy+'s revised LRAMVA debit balance, shown in Table 1 below, is appropriate and consistent with OEB's policy.

| Account Name | Account Number | Actual CDM Savings (\$) A | Forecasted CDM Savings (\$) B | Carrying Charges (\$) C | Total Claim (\$) D=(A-B)+C |
|--|-------------------|---------------------------------|--|----------------------------------|----------------------------------|
| LRAMVA – CND Hydro service territory | 1568 | \$ 3,051,336 | \$ 1,906,981 | \$ 33,093 | \$ 1,177,449 |
| LRAMVA – BCP service territory | 1568 | \$ 395,267 | \$ 37,169 | \$ 10,226 | \$ 368,323 |
| LRAMVA – Total | 1568 | \$ 3,446,603 | \$ 1,944,150 | \$ 43,319 | \$ 1,545,772 |

Table 1. LRAMVA Balance for Disposition

70. No further changes were required as a result of the OEB's Decision and Order on the lost revenue adjustment mechanism variance account, with the exception of the carrying charges. The carrying charges have been updated using the OEB's prescribed interest rates, in accordance with the Decision. The principal balance of the LRAMVA, as summarized in Table 13: DVA Balances, was updated as part of a Technical Conference Undertaking

³⁴ Decision and Order, page 45.

³⁵ Decision and Order, page 49.

JTC1.8, following the Settlement, however, Energy+ notes that the amount is consistent with the amount in Table 1 included in the Decision.

Group 2 Deferral and Variance Accounts Disposition

- 71. "The OEB accepts Energy+'s proposal to dispose of Group 2 DVA balances on a harmonized basis for the reasons cited by Energy+." ³⁶
- 72. No further changes were required as a result of the OEB's Decision and Order on Group 2 deferral and variance account harmonization.
- 73. Table 13: DVA Balances summarizes the Group 1 and Group 2 DVA Accounts approved for disposition.
- 74. Please refer to Section D for the calculation of the DVA rate riders on a harmonized basis.

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Table 13: DVA Balances

| | | | Decision | | | Settlement | | | Difference | |
|---|---------|----------------|-------------|----------------|----------------|-------------|----------------|-------------|-------------|-------------|
| | Account | Principal | Total | | Principal | Total | | Principal | Total | |
| Account Description | Number | Balance | Interest | Total Claim | Balance | Interest | Total Claim | Balance | Interest | Total Claim |
| Group 1 Accounts | | | | | | | | | | |
| LV Variance Account | 1550 | (302,250.68) | (9,016.80) | (311,267.48) | (302,250.68) | (4,757.58) | (307,008.26) | - | (4,259.22) | (4,259.22) |
| Smart Metering Entity Charge Variance Account | 1551 | (16,691.07) | (485.07) | (17,176.14) | (16,691.07) | (249.87) | (16,940.94) | - | (235.20) | (235.20) |
| RSVA - Wholesale Market Service Charge | 1580 | (1,682,470.15) | (38,599.62) | (1,721,069.77) | (1,682,470.15) | (14,890.81) | (1,697,360.96) | - | (23,708.81) | (23,708.81) |
| Variance WMS – Sub-account CBR Class A | 1580 | - | - | - | - | - | - | - | - | - |
| Variance WMS – Sub-account CBR Class B | 1580 | 10,543.02 | (3,071.98) | 7,471.04 | 10,543.02 | (3,220.55) | 7,322.47 | - | 148.57 | 148.57 |
| RSVA - Retail Transmission Network Charge | 1584 | (1,291,129.56) | (48,273.72) | (1,339,403.28) | (1,291,129.56) | (30,079.55) | (1,321,209.11) | - | (18,194.17) | (18,194.17) |
| RSVA - Retail Transmission Connection Charge | 1586 | (585,538.48) | (20,123.17) | (605,661.65) | (585,538.48) | (11,871.96) | (597,410.44) | - | (8,251.21) | (8,251.21) |
| RSVA - Power (excluding Global Adjustment) | 1588 | 579,545.28 | 11,367.92 | 590,913.20 | 579,545.28 | 14,676.38 | 594,221.66 | - | (3,308.47) | (3,308.47) |
| RSVA - Global Adjustment | 1589 | 953,949.41 | 30,171.44 | 984,120.86 | 953,949.41 | 5,253.48 | 959,202.89 | - | 24,917.96 | 24,917.96 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | (19.84) | 10,853.55 | - | (19.84) | 10,853.83 | - | - | (0.28) | - |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | 771.81 | 543.97 | - | 771.81 | 543.97 | - | - | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 342,971.26 | 6,639.80 | 349,611.06 | 342,971.26 | 1,806.76 | 344,778.02 | - | 4,833.04 | 4,833.04 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | 49,448.32 | 5,905.35 | - | 49,448.32 | 5,208.54 | - | - | 696.81 | - |
| Group 1 Total | | (1,940,870.68) | (54,088.34) | (2,062,462.17) | (1,940,870.68) | (26,727.36) | (2,034,404.66) | - | (27,360.98) | (28,057.51) |
| | | | | | | | | | | |
| Group 2 Accounts | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | 21,407.00 | 4,388.38 | 25,795.38 | 21,407.00 | 4,086.72 | 25,493.72 | - | 301.66 | 301.66 |
| Other Regulatory Assets - Sub-Account - OCEB | 1508 | (234.98) | (7.52) | (242.50) | (234.98) | (4.21) | (239.19) | - | (3.31) | (3.31) |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | 319,235.38 | 12,226.11 | 331,461.49 | 406,749.28 | 9,597.09 | 416,346.37 | (87,513.90) | 2,629.01 | (84,884.89) |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | 169,609.00 | 7,043.31 | 176,652.31 | 169,609.00 | 4,653.24 | 174,262.24 | - | 2,390.07 | 2,390.07 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | - | - | - | - | - | - | - | - | - |
| Retail Cost Variance Account - Retail | 1518 | 162,671.70 | (17,912.31) | 144,759.38 | 162,671.70 | (20,204.63) | 142,467.07 | - | 2,292.32 | 2,292.32 |
| Retail Cost Variance Account - STR | 1548 | 2,119.63 | 490.24 | 2,609.88 | 2,119.63 | 460.37 | 2,580.01 | - | 29.87 | 29.87 |
| Extra-Ordinary Event Costs | 1572 | (14,229.48) | 8,172.42 | (6,057.06) | (14,229.48) | 8,372.94 | (5,856.54) | - | (200.52) | (200.52) |
| LRAM Variance Account | 1568 | 1,502,453.26 | 64,159.01 | 1,566,612.28 | 1,497,929.26 | 42,905.85 | 1,540,835.11 | 4,524.00 | 21,253.16 | 25,777.16 |
| Smart Meter Capital and Recovery Offset Variance - Sub - Capital | 1555 | 94,209.53 | 3,016.28 | 97,225.81 | 94,209.53 | 1,688.71 | 95,898.24 | - | 1,327.57 | 1,327.57 |
| Smart Meter Capital and Recovery Offset Variance - Sub - Stranded Meter Costs | 1555 | 103,473.00 | 5,052.86 | 108,525.86 | 103,473.00 | 3,594.75 | 107,067.75 | - | 1,458.11 | 1,458.11 |
| Meter Cost Deferral Account (MIST Meters) | 1557 | 174,275.42 | 6,680.72 | 180,956.14 | 174,275.42 | 4,224.89 | 178,500.31 | - | 2,455.83 | 2,455.83 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | 1,908,269.46 | | 1,908,269.46 | 1,908,269.46 | | 1,908,269.46 | - | - | - |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | (2,456,017.74) | | (2,456,017.74) | (2,456,017.74) | | (2,456,017.74) | - | - | - |
| Group 2 Total | | 1,987,241.18 | 93,309.49 | 2,080,550.67 | 2,070,231.08 | 59,375.72 | 2, 129, 606.80 | (82,989.90) | 33,933.77 | (49,056.13) |
| Grand Total | | 46,370.50 | 39,221.15 | 18,088.50 | 129,360.40 | 32,648.36 | 95,202.14 | (82,989.90) | 6,572.80 | (77,113.63) |

C.7 ISSUE 3.1 LOAD FORECAST

Board Findings

- 75. "Given the OEB's decision in this proceeding not to approve the proposed standby charge at this time, Energy+ is directed to remove the load adjustments related to the standby charge to LDG. The reduction to the CDM adjustments and the LRAMVA threshold should also be reversed." ³⁷
- 76. Energy+ has adjusted the load forecast to remove the load adjustments related to the standby charge for load displacement generation and to remove the CDM adjustments and LRAMVA thresholds. Please refer to Section C5 under Cost Allocation for the changes made to the load forecast model, Table 11: Load Forecast Consumption and Demand for the impacts to consumption and demand, and Table 12: 2019 Expected CDM Savings by Rate Class for LRAM Variance Account for the revised expected CDM savings.

D. IMPLEMENTATION

Board Findings

- 77. "The OEB expects Energy+ to file detailed supporting material showing the impact of this Decision and Order on the overall revenue requirement, the allocation of revenues between classes and the derivation of base rates. The OEB expects that the implementation date will be August 1, 2019."³⁸
- 78. In filing this Draft Rate Order, Energy+ has provided detailed supporting material, including all relevant calculations, showing the allocation of the approved revenue requirement to the classes and the determination of the final rates. Energy+ intends to implement these changes beginning August 1, 2019.

³⁷ Decision and Order, page 52.

³⁸ Decision and Order, page 53.

Disposition of Deferral and Variance Accounts

- 79. As part of its Application, Energy+ had proposed the disposition of the deferral and variance accounts over a one-year period, assuming a January 1, 2019 implementation date. As a result of the delayed implementation date, Energy+ proposes to dispose of all DVAs over a five-month period to align with the rate year ending December 31, 2019. If the parties agree with this proposal, Energy+ would recommend this alternative approach to the Board.
- 80. Energy+'s proposal is based on the following:
 - Energy+'s original application proposed a one-year disposition, based on the rate period of January 1, 2019 to December 31, 2019. A disposition over five months, in conjunction with the forgone distribution revenue rate rider over 5 months, further explained below, will result in an impact to Customers and Energy+ that is consistent with revenues that would have otherwise been billed from January 1, 2019 to December 31, 2019. This also aligns to an effective date of August 1, 2019, consistent with the Decision.
 - ii. The timing of the completion of the DVA riders would correspond to the beginning of Energy+'s next rate adjustment, determined under an IRM application, which will take effect January 1, 2020. Based upon this proposal, Energy+ customers will not be subjected to multiple changes on their bills, as the expiry of the DVA rate riders corresponds to the same time as other rate adjustments.
 - iii. The DVA rate riders represent a small portion of each customer's total bill; as such calculating the rate riders over a shorter term (5 months instead of 12 months) has limited impact. Table 14: Bill Impacts of Disposition of DVA Balances 5 Months versus 12 Months summarizes the impact of disposing DVA rate riders over 5 months versus 12 months.

- iv. Energy+'s view is that this proposal will be less confusing for customers and results in improved efficiencies for Energy+'s Billing and Customer Care department, in particular:
 - a. There would be no overlap of DVA Rate Riders for 2020 rates as the 2019 rate riders would be removed as of December 31, 2019; this would make it easier to explain annual bill impacts to customers as there would only be one rate change on January 1, 2020.

If DVA Rate Riders for 2019 are disposed of over 12 months, customers would experience a rate change on January 1, 2020 (IRM rates and new DVA Rate Riders) and again on August 1, 2020 (expiry of DVA Rate Riders for 2019 rate year).

b. Rate changes for 2020 would only need to be implemented in the billing system on January 1, 2020, as opposed to twice (January 1, 2020 and August 1, 2020).

| | | | Total | Bil | ll with 5 Month | D\ | A Dispositio | on | | Total | Bill | with 12 Mont | h D | VA Dispositi | on |
|---------------------------------|-----------|--------|--------------|-----|-----------------|----|--------------|----------|--|------------|------|--------------|-----|--------------|----------|
| CND Service Territory | kWh | kW | Current 2018 | Pr | roposed 2019 | : | \$ Change | % Impact | Cu | rrent 2018 | Pro | oposed 2019 | 1 | \$ Change | % Impact |
| Residential | 750 | - | \$ 96.02 | \$ | 102.17 | \$ | 6.16 | 6.4% | \$ | 96.02 | \$ | 103.06 | \$ | 7.05 | 7.3% |
| Residential | 313 | - | \$ 52.99 | \$ | 59.19 | \$ | 6.20 | 11.7% | \$ | 52.99 | \$ | 59.05 | \$ | 6.06 | 11.4% |
| GS < 50 kW | 2,000 | - | \$ 243.70 | \$ | 253.21 | \$ | 9.52 | 3.9% | \$ | 243.70 | \$ | 256.62 | \$ | 12.92 | 5.3% |
| GS >50 to 999 kW | 20,000 | 60 | \$ 3,415.31 | \$ | 3,504.33 | \$ | 89.02 | 2.6% | \$ | 3,415.31 | \$ | 3,447.64 | \$ | 32.33 | 0.9% |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$124,738.16 | \$ | 126,132.01 | \$ | 1,393.85 | 1.1% | \$1 | 24,738.16 | \$ | 126,628.64 | \$ | 1,890.48 | 1.5% |
| Large Use | 6,600,000 | 16,000 | \$959,490.65 | \$ | 1,004,476.84 | \$ | 44,986.19 | 4.7% | \$9 | 59,490.65 | \$ | 991,534.51 | \$ | 32,043.86 | 3.3% |
| Unmetered Scattered Load | 100 | | \$ 17.39 | \$ | 12.74 | \$ | (4.65) | -26.7% | \$ | 17.39 | \$ | 15.84 | \$ | (1.55) | -8.9% |
| Street Lighting | 400,000 | 700 | \$101,505.50 | \$ | 114,047.47 | \$ | 12,541.97 | 12.4% | \$1 | 01,505.50 | \$ | 101,306.18 | \$ | (199.32) | -0.2% |
| EMB - WNH | - | 8,280 | \$ 47,845.40 | \$ | 29,589.30 | \$ | (18,256.10) | -38.2% | \$ | 47,845.40 | \$ | 42,132.97 | \$ | (5,712.43) | -11.9% |
| EMB - HONI | 1,382,000 | 2,574 | \$207,486.91 | \$ | 201,711.19 | \$ | (5,775.72) | -2.8% | \$2 | 07,486.91 | \$ | 202,951.65 | \$ | (4,535.26) | -2.2% |
| | | | | | | | | | | | | | | | |
| | | | Total | Bil | I with 5 Month | D\ | A Dispositio | on | Total Bill with 12 Month DVA Disposition | | | | | on | |
| Brant Service Territory | kWh | kW | Current 2018 | Pr | roposed 2019 | 1 | \$ Change | % Impact | Cu | rrent 2018 | Pro | oposed 2019 | 1 | \$ Change | % Impact |
| Residential | 750 | - | \$ 102.93 | \$ | 102.17 | \$ | (0.75) | -0.7% | \$ | 102.93 | \$ | 103.06 | \$ | 0.13 | 0.1% |
| Residential | 357 | - | \$ 63.07 | \$ | 63.52 | \$ | 0.45 | 0.7% | \$ | 63.07 | \$ | 63.48 | \$ | 0.41 | 0.6% |
| GS < 50 kW | 2,000 | - | \$ 262.81 | \$ | 253.21 | \$ | (9.60) | -3.7% | \$ | 262.81 | \$ | 256.62 | \$ | (6.20) | -2.4% |
| GS >50 to 999 kW Interval <1000 | 20,000 | 60 | \$ 3,512.04 | \$ | 3,507.11 | \$ | (4.94) | -0.1% | \$ | 3,512.04 | \$ | 3,450.41 | \$ | (61.63) | -1.8% |
| GS >50 to 999 kW | 20,000 | 60 | \$ 3,496.48 | \$ | 3,504.33 | \$ | 7.85 | 0.2% | \$ | 3,496.48 | \$ | 3,447.64 | \$ | (48.84) | -1.4% |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$134,337.28 | \$ | 126,132.01 | \$ | (8,205.26) | -6.1% | \$1 | 34,337.28 | \$ | 126,628.64 | \$ | (7,708.64) | -5.7% |
| Unmetered Scattered Load | 100 | - | \$ 14.84 | \$ | 12.74 | \$ | (2.10) | -14.2% | \$ | 14.84 | \$ | 15.84 | \$ | 1.00 | 6.7% |
| Sentinel Lighting | 10,000 | 29 | \$ 2,378.60 | \$ | 2,989.28 | \$ | 610.68 | 25.7% | \$ | 2,378.60 | \$ | 2,845.53 | \$ | 466.94 | 19.6% |
| Street Lighting | 600,000 | 176 | \$104,532.03 | \$ | 97,718.45 | \$ | (6,813.59) | -6.5% | \$1 | 04,532.03 | \$ | 93,665.77 | \$ | (10,866.26) | -10.4% |
| EMB - BPI | 50,000 | 27 | \$ 7,849.35 | \$ | 7,272.78 | \$ | (576.57) | -7.3% | \$ | 7,849.35 | \$ | 7,195.68 | \$ | (653.67) | -8.3% |
| EMB - HON #1 | 1,300,000 | 2,340 | \$212,927.34 | \$ | 187,680.36 | \$ | (25,246.98) | -11.9% | \$2 | 12,927.34 | \$ | 188,410.70 | \$ | (24,516.63) | -11.5% |
| EMB - HON #2 | 1,990,000 | 4,050 | \$276,731.57 | \$ | 266,444.37 | \$ | (10,287.20) | -3.7% | \$2 | 76,731.57 | \$ | 268,177.05 | \$ | (8,554.52) | -3.1% |

81. Table 15: Rate Rider Calculations for DVAs summarizes the DVA Rate Riders in accordance with the DVA Continuity Model (Appendix F), which provides for the disposition of the deferral and variance accounts over a 12-month period. Table 15: Rate Rider Calculations for DVAs also provides the DVA Rate Riders for disposition over 5 months for comparison.

Table 15: Rate Rider Calculations for DVAs

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

| Rate Class | Units | kW / kWh / # of | Allocated Group 1 | Rate Rider over | Rate Rider over 5 |
|---------------------------------------|-------|-----------------|--------------------|-----------------|-------------------|
| (Enter Rate Classes in cells below) | Units | Customers | Balance (excluding | 12 Months | Months |
| RESIDENTIAL | kWh | 461,453,716 | \$ (856,194) | \$ (0.0019) | \$ (0.0045) |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ (355,088) | \$ (0.0018) | \$ (0.0044) |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ (566,419) | \$ (0.3621) | \$ (0.8690) |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | \$ (276,660) | \$ (0.5005) | \$ (1.2011) |
| LARGE USER | kW | 330,833 | \$ (265,179) | \$ (0.8015) | \$ (1.9237) |
| STREET LIGHTS | kW | 10,945 | \$ (6,920) | \$ (0.6322) | \$ (1.5174) |
| SENTINEL LIGHTS | kW | 343 | \$ (231) | \$ (0.6747) | \$ (1.6192) |
| UNMETERED LOADS | kWh | 2,273,988 | \$ (4,143) | \$ (0.0018) | \$ (0.0044) |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | 114,657 | \$ (105,860) | \$ (0.9233) | \$ (2.2159) |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$ (22,965) | \$ (0.9417) | \$ (2.2600) |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | \$ (634) | \$ (0.5894) | \$ (1.4145) |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | 29,011 | \$ (22,212) | \$ (0.7656) | \$ (1.8376) |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | 102,973 | \$ (78,841) | \$ (0.7656) | \$ (1.8376) |
| Total | | | \$ (2,561,347) | | |

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

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Allocated Group 1 Balance - Non-WMP | Rate Rider over 12 Months | Rate Rider over 5 Months |
|---|-------|------------------------------|--|------------------------------|-----------------------------|
| RESIDENTIAL | kWh | 461,453,716 | \$- | \$- | \$- |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ - | \$- | \$- |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,546,700 | \$ (338,249) | \$ (0.2187) | \$ (0.5249) |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 502,496 | \$ (147,774) | \$ (0.2941) | \$ (0.7058) |
| LARGE USER | kW | 330,833 | \$- | \$- | \$- |
| STREET LIGHTS | kW | 10,945 | \$ - | \$ | \$ - |
| SENTINEL LIGHTS | kW | 343 | \$- | \$- | \$- |
| UNMETERED LOADS | kWh | 2,273,988 | \$- | \$- | \$- |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | 114,657 | \$- | \$- | \$- |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$- | \$- | \$- |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | - | \$- | \$- | \$ - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | - | \$- | \$- | \$- |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | - | \$- | \$ | \$ - |
| Total | | | \$ (486,023) | | |

Table 15: Rate Rider Calculations for D&V Accounts – Continued

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

| Rate Class | Units | kWh | Allocated Global | Rate Rider over | Rate Rider over 5 |
|---------------------------------------|-------|-------------|--------------------|-----------------|-------------------|
| (Enter Rate Classes in cells below) | Units | KWUI | Adjustment Balance | 12 Months | Months |
| RESIDENTIAL | kWh | 13,700,064 | \$ 16,577 | \$ 0.0012 | \$ 0.0029 |
| GENERAL SERVICE < 50 KW | kWh | 29,282,550 | \$ 35,432 | \$ 0.0012 | \$ 0.0029 |
| GENERAL SERVICE > 50 TO 999 KW | kWh | 435,293,552 | \$ 526,701 | \$ 0.0012 | \$ 0.0029 |
| GENERAL SERVICE > 1000 TO 4999 KW | kWh | 31,889,728 | \$ 38,586 | \$ 0.0012 | \$ 0.0029 |
| LARGE USER | kWh | 159,073 | \$ 192 | \$ 0.0012 | \$ 0.0029 |
| STREET LIGHTS | kWh | 3,677,441 | \$ 4,450 | \$ 0.0012 | \$ 0.0029 |
| SENTINEL LIGHTS | kWh | 53,430 | \$ 65 | \$ 0.0012 | \$ 0.0029 |
| UNMETERED LOADS | kWh | 209,207 | \$ 253 | \$ 0.0012 | \$ 0.0029 |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kWh | 58,104,381 | \$ 70,306 | \$ 0.0012 | \$ 0.0029 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kWh | 12,605,162 | \$ 15,252 | \$ 0.0012 | \$ 0.0029 |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kWh | 347,757 | \$ 421 | \$ 0.0012 | \$ 0.0029 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kWh | 12,191,720 | \$ 14,752 | \$ 0.0012 | \$ 0.0029 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kWh | 43,274,122 | \$ 52,361 | \$ 0.0012 | \$ 0.0029 |
| Total | | | \$ 775,347 | | |

Rate Rider Calculation for Group 2 Accounts

| Rate Class | Units | # of Customers | Allocated Group 2 | Rate Rider over | Rate Rider over 5 |
|---------------------------------------|----------------|----------------|-------------------|-----------------|-------------------|
| (Enter Rate Classes in cells below) | 011113 | | Balance | 12 Months | Months |
| RESIDENTIAL | # of Customers | 58,677 | \$ 407,370 | \$ 0.5785 | \$ 1.3885 |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ 76,789 | \$ 0.0004 | \$ 0.0010 |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ 103,909 | \$ 0.0664 | \$ 0.1594 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | \$ 31,779 | \$ 0.0575 | \$ 0.1380 |
| LARGE USER | kW | 330,833 | \$ 11,884 | \$ 0.0359 | \$ 0.0862 |
| STREET LIGHTS | kW | 10,945 | \$ 36,453 | \$ 3.3304 | \$ 7.9930 |
| SENTINEL LIGHTS | kW | 343 | \$ 1,343 | \$ 3.9173 | \$ 9.4016 |
| UNMETERED LOADS | kWh | 2,273,988 | \$ 1,166 | \$ 0.0005 | \$ 0.0012 |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | 114,657 | \$ 766 | \$ 0.0067 | \$ 0.0160 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$ 2,785 | \$ 0.1142 | \$ 0.2741 |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | \$ 522 | \$ 0.4857 | \$ 1.1657 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | 29,011 | \$ 153 | \$ 0.0053 | \$ 0.0126 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | 102,973 | \$ 59 | \$ 0.0006 | \$ 0.0014 |
| Total | | | \$ 674,979 | | |

Rate Rider Calculation for Accounts 1575 and 1576

| Rate Class (Enter Rate Classes in cells below) | Units | # of Customers | Allocated Accounts 1575 and 1576 | Rate Rider over 12 Months | Rate Rider over 5 Months |
|---|----------------|----------------|-------------------------------------|------------------------------|---------------------------------------|
| RESIDENTIAL | # of Customers | 58.677 | \$ (150,707) | \$ (0.2140) | |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ (63,348) | | · · · · · · · · · · · · · · · · · · · |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ (163,421) | | · · · · |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | , , | \$ (79,524) | | , |
| LARGE USER | kW | 330,833 | \$ (47,402) | \$ (0.1433) | \$ (0.3439) |
| STREET LIGHTS | kW | 10,945 | \$ (1,240) | \$ (0.1133) | \$ (0.2720) |
| SENTINEL LIGHTS | kW | 343 | \$ (41) | \$ (0.1209) | \$ (0.2903) |
| UNMETERED LOADS | kWh | 2,273,988 | \$ (743) | \$ (0.0003) | \$ (0.0008) |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | 114,657 | \$ (18,976) | \$ (0.1655) | \$ (0.3972) |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$ (4,117) | \$ (0.1688) | \$ (0.4051) |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | \$ (114) | \$ (0.1057) | \$ (0.2536) |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | 29,011 | \$ (3,982) | \$ (0.1372) | \$ (0.3294) |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | 102,973 | \$ (14,133) | \$ (0.1372) | \$ (0.3294) |
| Total | | | \$ (547,748) | | |

Table 15: Rate Rider Calculations for D&V Accounts – Continued

Rate Rider Calculation for Accounts 1568

| Rate Class | Units | kW / kWh / # of | Allocated | F | Rate Rider over | Rat | te Rider over 5 |
|---------------------------------------|-------|-----------------|-----------------|----|-----------------|-----|-----------------|
| (Enter Rate Classes in cells below) | Units | Customers | Account 1568 | | 12 Months | | Months |
| RESIDENTIAL | kWh | 461,453,716 | \$ 80,029 | \$ | 0.0002 | \$ | 0.0004 |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ 80,382 | \$ | 0.0004 | \$ | 0.0010 |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ 899,957 | \$ | 0.5753 | \$ | 1.3807 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | \$ 120,379 | \$ | 0.2178 | \$ | 0.5226 |
| LARGE USER | kW | 330,833 | \$ 326,111 | \$ | 0.9857 | \$ | 2.3657 |
| STREET LIGHTS | kW | 10,945 | \$ 106,417 | \$ | 9.7225 | \$ | 23.3339 |
| SENTINEL LIGHTS | kW | 343 | \$ - | \$ | - | \$ | - |
| UNMETERED LOADS | kWh | 2,273,988 | \$ (46,663) | \$ | (0.0205) | \$ | (0.0492) |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | 114,657 | \$ - | \$ | - | \$ | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$ - | \$ | - | \$ | - |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | \$ - | \$ | - | \$ | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | 29,011 | \$ - | \$ | - | \$ | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | 102,973 | \$ - | \$ | - | \$ | - |
| Total | | | \$ 1,566,612 | | | | |

Rate Rider Calculation for Accounts 1555 and 1557

| Rate Class | Units | kW / kWh / # of | Allocated | | | ate Rider over | Rate Rider over 5 | | |
|---------------------------------------|----------------|-----------------|-----------|--------------|----|----------------|-------------------|---------|--|
| (Enter Rate Classes in cells below) | Units | Customers | | Account 1568 | | 12 Months | | Months | |
| RESIDENTIAL | # of Customers | 58,677 | \$ | 185,372 | \$ | 0.2633 | \$ | 0.6318 | |
| GENERAL SERVICE < 50 KW | # of Customers | 6,451 | \$ | 20,379 | \$ | 0.2633 | \$ | 0.6318 | |
| GENERAL SERVICE > 50 TO 999 KW | # of Customers | 801 | \$ | 180,956 | \$ | 18.8167 | \$ | 45.1600 | |
| GENERAL SERVICE > 1000 TO 4999 KW | | - | \$ | - | \$ | - | \$ | - | |
| LARGE USER | | - | \$ | - | \$ | - | \$ | - | |
| STREET LIGHTS | | - | \$ | - | \$ | - | \$ | - | |
| SENTINEL LIGHTS | | - | \$ | - | \$ | - | \$ | - | |
| UNMETERED LOADS | | - | \$ | - | \$ | - | \$ | - | |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | | - | \$ | - | \$ | - | \$ | - | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | | - | \$ | - | \$ | - | \$ | - | |
| EMBEDDED DISTRIBUTOR - BRANTFORD | | - | \$ | - | \$ | - | \$ | - | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | | - | \$ | - | \$ | - | \$ | - | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | | - | \$ | - | \$ | - | \$ | - | |
| Total | | | \$ | 386,708 | | | | | |

Allocation of GA Balances to Class A/B Transition Customers # of Class A/B Transition

| Customers | 20 | | | | | |
|-------------|---|---|----------|---|--|---|
| 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 | % of kWh | Customer Specific GA Allocation During the Period They Were a Class B customer | Monthly Equal Payments over 12 Months | Monthly Equal Payments over 5 Months |
| Customer 1 | 66,106,442 | 66,106,442 | 40.21% | \$ 83,947 | \$ 6,995.57 | \$ 16,789.37 |
| Customer 2 | 12,157,124 | 12,157,124 | 7.39% | \$ 15,438 | \$ 1,286.50 | \$ 3,087.60 |
| Customer 3 | 7,709,552 | 7,709,552 | 4.69% | \$ 9,790 | \$ 815.85 | \$ 1,958.03 |
| Customer 4 | 3,547,716 | 3,547,716 | 2.16% | \$ 4,505 | \$ 375.43 | \$ 901.03 |
| Customer 5 | 2,964,611 | 2,964,611 | 1.80% | \$ 3,765 | \$ 313.72 | \$ 752.94 |
| Customer 6 | 1,333,985 | 1,333,985 | 0.81% | \$ 1,694 | \$ 141.17 | \$ 338.80 |
| Customer 7 | 4,396,338 | 4,396,338 | 2.67% | \$ 5,583 | \$ 465.23 | \$ 1,116.56 |
| Customer 8 | 7,668,704 | 7,668,704 | 4.66% | \$ 9,738 | | \$ 1,947.66 |
| Customer 9 | 2,469,086 | 2,469,086 | 1.50% | \$ 3,135 | \$ 261.29 | \$ 627.09 |
| Customer 10 | 3,281,785 | 3,281,785 | 2.00% | \$ 4,167 | \$ 347.29 | \$ 833.49 |
| Customer 11 | 3,164,446 | 3,164,446 | 1.92% | \$ 4,018 | \$ 334.87 | \$ 803.69 |
| Customer 12 | 8,056,926 | 8,056,926 | 4.90% | \$ 10,231 | \$ 852.61 | \$ 2,046.26 |
| Customer 13 | 3,139,241 | 3,139,241 | 1.91% | \$ 3,986 | \$ 332.20 | \$ 797.29 |
| Customer 14 | 6,202,606 | 6,202,606 | 3.77% | \$ 7,877 | \$ 656.38 | \$ 1,575.31 |
| Customer 15 | 4,966,869 | 4,966,869 | 3.02% | \$ 6,307 | \$ 525.61 | \$ 1,261.46 |
| Customer 16 | 5,929,892 | 5,929,892 | 3.61% | \$ 7,530 | \$ 627.52 | \$ 1,506.04 |
| Customer 17 | 6,354,470 | 6,354,470 | 3.87% | \$ 8,069 | \$ 672.45 | \$ 1,613.88 |
| Customer 18 | 610,622 | 610,622 | 0.37% | \$ 775 | \$ 64.62 | \$ 155.08 |
| Customer 19 | 9,324,967 | 9,324,967 | 5.67% | \$ 11,842 | \$ 986.79 | \$ 2,368.31 |
| Customer 20 | 5,019,536 | 5,019,536 | 3.05% | \$ 6,374 | \$ 531.18 | \$ 1,274.84 |
| TOTAL | 164,404,919 | 164,404,919 | 100.00% | \$ 208,774 | \$ 17,397.80 | \$ 17,397.80 |

| Allocation of CBR Class B Bala | ances to Transition Customers | | | | | | |
|--------------------------------|---|--|----------|--|-------------------------------------|----------------|------------------------|
| # of Class A/B Transition | | 1 | | | | | |
| Customers | 20 | | | | | | |
| | Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B | Metered Class B Consumption (kWh) for Transition Customers During the Period They were | | Customer Sp Class B A During the P Were a C | llocation Period They Class B | | Monthly Equal Payments |
| Customer | Customers | Class B Customers in 2017 | % of kWh | Custo | | over 12 Months | over 5 Months |
| Customer 1 | 66,106,442 | 66,106,442 | 40.21% | \$ | | \$ 26.35 | \$ 63.24 |
| Customer 2 | 12,157,124 | 12,157,124 | 7.39% | \$ | | \$ 4.85 | \$ 11.63 |
| Customer 3 | 7,709,552 | 7,709,552 | 4.69% | \$ | 36.88 | \$ 3.07 | \$ 7.38 |
| Customer 4 | 3,547,716 | 3,547,716 | 2.16% | \$ | 16.97 | \$ 1.41 | \$ 3.39 |
| Customer 5 | 2,964,611 | 2,964,611 | 1.80% | \$ | 14.18 | \$ 1.18 | \$ 2.84 |
| Customer 6 | 1,333,985 | 1,333,985 | 0.81% | \$ | 6.38 | \$ 0.53 | \$ 1.28 |
| Customer 7 | 4,396,338 | 4,396,338 | 2.67% | \$ | 21.03 | \$ 1.75 | \$ 4.21 |
| Customer 8 | 7,668,704 | 7,668,704 | 4.66% | \$ | 36.68 | \$ 3.06 | \$ 7.34 |
| Customer 9 | 2,469,086 | 2,469,086 | 1.50% | \$ | 11.81 | \$ 0.98 | \$ 2.36 |
| Customer 10 | 3,281,785 | 3,281,785 | 2.00% | \$ | 15.70 | \$ 1.31 | \$ 3.14 |
| Customer 11 | 3,164,446 | 3,164,446 | 1.92% | \$ | 15.14 | \$ 1.26 | \$ 3.03 |
| Customer 12 | 8,056,926 | 8,056,926 | 4.90% | \$ | 38.54 | \$ 3.21 | \$ 7.71 |
| Customer 13 | 3,139,241 | 3,139,241 | 1.91% | \$ | 15.02 | \$ 1.25 | \$ 3.00 |
| Customer 14 | 6,202,606 | 6,202,606 | 3.77% | \$ | 29.67 | \$ 2.47 | \$ 5.93 |
| Customer 15 | 4,966,869 | 4,966,869 | 3.02% | \$ | 23.76 | \$ 1.98 | \$ 4.75 |
| Customer 16 | 5,929,892 | 5,929,892 | 3.61% | \$ | 28.36 | \$ 2.36 | \$ 5.67 |
| Customer 17 | 6,354,470 | 6,354,470 | 3.87% | \$ | 30.39 | \$ 2.53 | \$ 6.08 |
| Customer 18 | 610,622 | 610,622 | 0.37% | \$ | 2.92 | \$ 0.24 | \$ 0.58 |
| Customer 19 | 9,324,967 | 9,324,967 | 5.67% | \$ | 44.60 | \$ 3.72 | \$ 8.92 |
| Customer 20 | 5,019,536 | 5,019,536 | 3.05% | \$ | 24.01 | \$ 2.00 | \$ 4.80 |
| Total | 164,404,919 | 164,404,919 | 100% | \$ | 786.38 | \$ 65.53 | \$ 157.28 |

Table 15: Rate Rider Calculations for D&VAccounts – Continued

Forgone Revenue Rate Rider

- 82. On November 27, 2018, the Board declared Energy+'s currently approved distribution rates to be interim rates, effective January 1, 2019.
- 83. As noted previously, the Decision provides for new distribution rates effective January 1, 2019, with an implementation date of August 1, 2019. The Decision also states that Energy+ is permitted to calculate class specific rate riders to recover the foregone revenue requirement for the period January 1, 2019 to July 31, 2019.
- 84. Energy+ has calculated the estimated amounts billed for the period January 1, 2019 to July 31, 2019 using the approved interim distribution rates and compared them to the amounts that would have been billed at the new distribution rates for the same period. This difference is referred to by Energy+ as "Forgone Revenue". Energy+ proposes the computation of a Forgone Distribution Revenue rate rider for disposition of the Forgone Revenue over a five-month period, which recovers revenue from the rate rider in the calendar year in which the revenue was forgone.
- 85. Energy+ has computed the Forgone Distribution Revenue rate rider using customer counts, consumptions and demand from the 2019 approved load forecast, as well as

distribution rates in effect for the period January 1, 2019 to July 31, 2019. The data from the models used have been updated based on the OEB's Decision and Order. Energy+ has computed the Forgone Distribution Revenue amount to be recovered of \$596,225. Table 16: Calculations of Foregone Revenue and Foregone Revenue Rate Riders summarizes the calculation of the Forgone Revenue and the computation of the monthly Forgone Distribution Revenue Rate Riders.

 Table 16:
 Calculations of Forgone Revenue and Forgone Revenue Rate Riders

| | Weighted Average 2018 Rates | | | | | 2019 | es | Diffe | rene | ce | Foregone Rate Riders | | | | | |
|---------------------------------|-----------------------------|----------|----|----------|-------|----------|----------|---------|---------------|----|----------------------|----|------------|----|----------|--|
| Rate Class | | Fixed | | Variable | Fixed | | Variable | | Fixed | | Variable | | Fixed | | Variable | |
| Residential | \$ | 21.81 | \$ | 0.0047 | \$ | 26.08 | \$ | 0.0026 | \$ 4.27 | \$ | (0.0021) | \$ | 5.9741 | \$ | (0.0029) | |
| GS < 50 kW | \$ | 14.52 | \$ | 0.0155 | \$ | 14.96 | \$ | 0.0160 | \$ 0.45 | \$ | 0.0005 | \$ | 0.6237 | \$ | 0.0007 | |
| GS >50 to 999 Kw | \$ | 113.09 | \$ | 4.1705 | \$ | 102.34 | \$ | 3.7843 | \$ (10.75) | \$ | (0.3862) | \$ | (15.0486) | \$ | (0.5407) | |
| GS >1000 to 4999 kW | \$ | 864.41 | \$ | 3.7022 | \$ | 864.41 | \$ | 3.8140 | \$ - | \$ | 0.1118 | \$ | - | \$ | 0.1565 | |
| Large Use 1 | \$ | 8,976.07 | \$ | 2.4926 | \$ | 8,976.07 | \$ | 1.6763 | \$ - | \$ | (0.8163) | \$ | - | \$ | (1.1429) | |
| Street Lighting | \$ | 2.37 | \$ | 19.1000 | \$ | 1.90 | \$ | 15.3084 | \$ (0.47) | \$ | (3.7917) | \$ | (0.6591) | \$ | (5.3083) | |
| Unmetered and Scattered | \$ | 5.53 | \$ | 0.0136 | \$ | 5.82 | \$ | 0.0143 | \$ 0.29 | \$ | 0.0007 | \$ | 0.4101 | \$ | 0.0010 | |
| Sentinel Lighting | \$ | 2.04 | \$ | 30.5028 | \$ | 2.82 | \$ | 42.1104 | \$ 0.78 | \$ | 11.6076 | \$ | 1.0868 | \$ | 16.2507 | |
| Embedded Distributor - HON, CND | \$ | - | \$ | 2.0718 | \$ | - | \$ | 2.1102 | \$ - | \$ | 0.0384 | \$ | - | \$ | 0.0537 | |
| Embedded Distributor - WNH | \$ | - | \$ | 1.9300 | \$ | - | \$ | 1.6381 | \$ - | \$ | (0.2919) | \$ | - | \$ | (0.4087) | |
| Embedded Distributor - HON 1 | \$ | 96.98 | \$ | 3.9297 | \$ | 69.77 | \$ | 1.1809 | \$ (27.21) | \$ | (2.7488) | \$ | (38.0993) | \$ | (3.8484) | |
| Embedded Distributor - BPI | \$ | 96.98 | \$ | 3.9297 | \$ | - | \$ | 9.3754 | \$ (96.98) | \$ | 5.4457 | \$ | (135.7720) | \$ | 7.6239 | |
| Embedded Distributor - HON 2 | \$ | 96.98 | \$ | - | \$ | 69.77 | \$ | - | \$ (27.21) | \$ | - | \$ | (38.0993) | \$ | - | |

| | Monthl | y Billing Determir | nants | | | | |
|---------------------------------|-----------|--------------------|---------|-----------------|-------------------|-----|-----------|
| Rate Class | Customers | kWh | kW | Fixed | Variable | Tot | al |
| Residential | 58,677 | 38,454,476 | | \$ 1,752,721 | \$ (559,814) | \$ | 1,192,907 |
| GS < 50 kW | 6,451 | 16,163,918 | | \$ 20,118 | \$ 53,845 | \$ | 73,963 |
| GS >50 to 999 Kw | 801 | | 130,397 | \$ (60,300) | \$ (352,534) | \$ | (412,834) |
| GS >1000 to 4999 kW | 30 | | 46,031 | \$ - | \$ 36,022 | \$ | 36,022 |
| Large Use 1 | 2 | | 27,569 | \$ - | \$ (157,540) | \$ | (157,540) |
| Street Lighting | 16,260 | | 912 | \$ (53,587) | \$ (24,209) | \$ | (77,796) |
| Unmetered and Scattered | 499 | 189,499 | | \$ 1,023 | \$ 957 | \$ | 1,980 |
| Sentinel Lighting | 168 | | 29 | \$ 913 | \$ 2,322 | \$ | 3,235 |
| Embedded Distributor - HON, CND | 2 | | 2,032 | \$ - | \$ 546 | \$ | 546 |
| Embedded Distributor - WNH | 1 | | 9,555 | \$ - | \$ (19,523) | \$ | (19,523) |
| Embedded Distributor - HON 1 | 1 | | 2,418 | \$ (190) | \$ (46,518) | \$ | (46,709) |
| Embedded Distributor - BPI | 1 | | 90 | \$ (679) | \$ 3,415 | \$ | 2,736 |
| Embedded Distributor - HON 2 | 4 | | 8,581 | \$ (762) | \$ - | \$ | (762) |
| Total | | | | \$ 1,659,257 | \$ (1,063,032) | \$ | 596,225 |

86. Energy+ has not included the Forgone Distribution Revenue Rate Rider as part of the computation of the Monthly Bill Impacts in the DRO, as set out in Section B, as this rate rider is temporary in nature. The Bill Impacts, as computed and presented in Appendix C, represent the monthly bill impacts that the customers are expected to experience in the 2019 rate year, versus the 2018 rate year on a comparative basis, based on the approved monthly distribution rates and DVA rate riders. Excluding the Forgone Distribution Revenue Rate Rider provides the Customer and Energy+ with a comparison that is consistent with the prior rate year and removes the temporary impact of a delay in the implementation date.

87. For information purposes only, Energy+ has prepared Table 17: Bill Impacts Including Foregone Revenue Rider" which summarizes the computed the monthly total bill impacts, for selected consumption levels, including the Forgone Distribution Revenue Rate Rider for the months August through December 2019, and compared them to the monthly total bill impacts without the Forgone Distribution Revenue Rate Rider by service territory.

| | | | Total | Bill | excluding Fo | rgo | one Rate Rid | Total Bill including Forgone Rate Rider | | | | | | | | |
|--------------------------|-----------|--------|--------------|-----------------|--------------|-----|--------------|---|-----|------------|-----|-------------|----|-------------|----------|--|
| CND Service Territory | kWh | kW | Current 2018 | Pro | oposed 2019 | | \$ Change | % Impact | Cu | rrent 2018 | Pro | oposed 2019 | | \$ Change | % Impact | |
| Residential | 750 | - | \$ 96.02 | \$ | 102.17 | \$ | 6.16 | 6.4% | \$ | 96.02 | \$ | 105.96 | \$ | 9.95 | 10.4% | |
| Residential | 313 | - | \$ 52.99 | \$ | 59.19 | \$ | 6.20 | 11.7% | \$ | 52.99 | \$ | 64.26 | \$ | 11.27 | 21.3% | |
| GS < 50 kW | 2,000 | - | \$ 243.70 | \$ | 253.21 | \$ | 9.52 | 3.9% | \$ | 243.70 | \$ | 255.17 | \$ | 11.47 | 4.7% | |
| GS >50 to 999 kW | 20,000 | 60 | \$ 3,415.31 | \$ | 3,504.33 | \$ | 89.02 | 2.6% | \$ | 3,415.31 | \$ | 3,456.84 | \$ | 41.53 | 1.2% | |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$124,738.16 | \$ | 126,132.01 | \$ | 1,393.85 | 1.1% | \$1 | 24,738.16 | \$ | 126,445.04 | \$ | 1,706.88 | 1.4% | |
| Large Use | 6,600,000 | 16,000 | \$959,490.65 | \$ [•] | 1,004,476.84 | \$ | 44,986.19 | 4.7% | \$9 | 59,490.65 | \$ | 986,191.11 | \$ | 26,700.46 | 2.8% | |
| Unmetered Scattered Load | 100 | | \$ 17.39 | \$ | 12.74 | \$ | (4.65) | -26.7% | \$ | 17.39 | \$ | 13.25 | \$ | (4.14) | -23.8% | |
| Street Lighting | 400,000 | 700 | \$101,505.50 | \$ | 114,047.47 | \$ | 12,541.97 | 12.4% | \$1 | 01,505.50 | \$ | 110,330.98 | \$ | 8,825.48 | 8.7% | |
| EMB - WNH | - | 8,280 | \$ 47,845.40 | \$ | 29,589.30 | \$ | (18,256.10) | -38.2% | \$ | 47,845.40 | \$ | 26,205.63 | \$ | (21,639.77) | -45.2% | |
| EMB - HONI | 1,382,000 | 2,574 | \$207,486.91 | \$ | 201,711.19 | \$ | (5,775.72) | -2.8% | \$2 | 07,486.91 | \$ | 201,849.45 | \$ | (5,637.45) | -2.7% | |

 Table 17: Bill Impacts Including Forgone Revenue Rider

| Brant Service Territory | | | | Total | Bill | excluding Fo | rgo | one Rate Rid | Total Bill including Forgone Rate Rider | | | | | | | | |
|---------------------------------|-----------|-------|--------------|--------|---------------|--------------|-----|--------------|---|--------------|-----------|---------------|------------|-------------|-------------|----------|--|
| | kWh | kW | Current 2018 | | Proposed 2019 | | | \$ Change | % Impact | Current 2018 | | Proposed 2019 | | 9 \$ Change | | % Impact | |
| Residential | 750 | - | \$ 1 | 102.93 | \$ | 102.17 | \$ | (0.75) | -0.7% | \$ | 102.93 | \$ | 105.96 | \$ | 3.04 | 2.9% | |
| Residential | 357 | - | \$ | 63.07 | \$ | 63.52 | \$ | 0.45 | 0.7% | \$ | 63.07 | \$ | 68.45 | \$ | 5.38 | 8.5% | |
| GS < 50 kW | 2,000 | - | \$ 2 | 262.81 | \$ | 253.21 | \$ | (9.60) | -3.7% | \$ | 262.81 | \$ | 255.17 | \$ | (7.64) | -2.9% | |
| GS >50 to 999 kW Interval <1000 | 20,000 | 60 | \$ 3,5 | 512.04 | \$ | 3,507.11 | \$ | (4.94) | -0.1% | \$ | 3,512.04 | \$ | 3,459.62 | \$ | (52.43) | -1.5% | |
| GS >50 to 999 kW | 20,000 | 60 | \$ 3,4 | 496.48 | \$ | 3,504.33 | \$ | 7.85 | 0.2% | \$ | 3,496.48 | \$ | 3,456.84 | \$ | (39.64) | -1.1% | |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$134,3 | 337.28 | \$ | 126,132.01 | \$ | (8,205.26) | -6.1% | \$1 | 34,337.28 | \$ | 126,445.04 | \$ | (7,892.24) | -5.9% | |
| Unmetered Scattered Load | 100 | - | \$ | 14.84 | \$ | 12.74 | \$ | (2.10) | -14.2% | \$ | 14.84 | \$ | 13.25 | \$ | (1.59) | -10.7% | |
| Sentinel Lighting | 10,000 | 29 | \$ 2,3 | 378.60 | \$ | 2,989.28 | \$ | 610.68 | 25.7% | \$ | 2,378.60 | \$ | 3,461.63 | \$ | 1,083.04 | 45.5% | |
| Street Lighting | 600,000 | 176 | \$104,5 | 532.03 | \$ | 97,718.45 | \$ | (6,813.59) | -6.5% | \$1 | 04,532.03 | \$ | 96,783.52 | \$ | (7,748.51) | -7.4% | |
| EMB - BPI | 50,000 | 27 | \$ 7,8 | 349.35 | \$ | 7,272.78 | \$ | (576.57) | -7.3% | \$ | 7,849.35 | \$ | 7,342.86 | \$ | (506.50) | -6.5% | |
| EMB - HON #1 | 1,300,000 | 2,340 | \$212,9 | 927.34 | \$ | 187,680.36 | \$ | (25,246.98) | -11.9% | \$2 | 12,927.34 | \$ | 178,637.12 | \$ | (34,290.21) | -16.1% | |
| EMB - HON #2 | 1 990 000 | 4 050 | \$2767 | 731 57 | \$ | 266 444 37 | \$ | (10 287 20) | -3.7% | \$2 | 76 731 57 | \$ | 266 406 27 | \$ | (10.325.30) | -3.7% | |

Retail Service Charges

88. Energy+ has updated the Retail Service Charges on the Draft Tariff of Rates and Charges to capture the OEB's Decision and Order in the matter of energy retailer service charges effective May 1, 2019 (EB-2015-0304). Table 18: Energy Retail Service Charges provides a summary of the rates approved in EB-2015-0304, which have been incorporated in the Draft Tariff of Rates and Charges.

| Retail Service Charge ¹ | Amount |
|--|-----------------------------------|
| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer ² | \$100.00 |
| Monthly fixed charge, per retailer | \$40.00 |
| Monthly variable charge, per customer, per retailer | \$1.00 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$0.60 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$(0.60) |
| Service Transaction Requests – Request fee, per request, applied to the requesting party | \$0.50 |
| Service Transaction Requests – Processing fee, per request, applied to the requesting party | \$1.00 |
| Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to | No Charge (Up to twice a year) |
| retailers and customers, if not delivered electronically through | \$4.00 (More than twice a |
| the Electronic Business Transaction system, applied to the | year, per request, plus |
| requesting party | incremental delivery costs) |
| Notice of switch letter charge, per letter | \$2.00 |

Table 18: Energy Retail Service Charges

Specific Service Charges

89. Energy+ has updated the Specific Service Charges on the Draft Tariff of Rates and Charges to capture the OEB's Notice of Amendments to Codes and a Rule and the Final Rate Order for Non-Payment of Account Service Charges for Electricity and Natural Gas Distributors, effective July 1, 2019 (EB-2017-0183). The OEB ordered that effective July 1, 2019:

- No electricity distributor shall apply any charge identified as a "Collection of Account" charge in the distributor's tariff;
- No electricity distributor shall apply any charge identified as an "Install/Remove ٠ Load Control Device" charge in the distributor's tariff of rates and charges;
- Any reference to "Disconnect/Reconnect" in an electricity distributor's tariff of • rates and charges shall be read as "Reconnection";
- The charge identified in an electricity distributor's tariff of rates and charges as ٠ "Late Payment – per month" is updated as follows:

| Late Payment – per month | % | 1.50 |
|--------------------------|---|------|
| (effective annual rate | | |
| 19.56% per annum or | | |
| 0.04896% compounded | | |
| daily rate) | | |
| | | |

- The charge identified in an electricity distributor's tariff of rates and charges as "Late Payment – per annum" is discontinued.
- 90. Energy+ has captured the changes from the OEB's order in its Draft Tariff of Rates and Charges, as provided in Appendix B.
- 91. Energy+ respectfully submits this DRO and its draft Tariff of Rates and Charges, to be effective January 1, 2019 and implemented as of August 1, 2019, for the Board's approval.

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APPENDIX A

PARTIAL SETTLEMENT AGREEMENT

EB-2018-0028

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by Energy+ Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective January 1, 2019.

> Energy+ Inc. SETTLEMENT PROPOSAL

> > **DECEMBER 12, 2018**

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Energy+ Inc.

EB-2018-0028

Settlement Proposal

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APPENDICES

- Appendix A Updated Revenue Requirement Work Form
- Appendix B Updated Appendix 2-AB: Capital Expenditure Summary
- Appendix C Updated Appendix 2-BA: 2018 & 2019 Fixed Asset Continuity Schedules
- Appendix D Updated 2018 and 2019 Capital Plan
- Appendix E Energy+ Responses to Clarification Questions
- Appendix F Approved Issues List

LIVE EXCEL MODELS

In addition to the Appendices listed above, the following live excel models have been filed together with and form an integral part of this Settlement Proposal:

- 2019 EnergyPlus Chapter2_Appendices Settlement.xlsm
- 2019 EnergyPlus Benchmarking-Spreadsheet-Forecast-Model Settlement.xlsx
- 2019 EnergyPlus Chapter 5 Appendix Settlement.xlsx
- 2019 EnergyPlus Rev_Reqt_Work_Form Settlement.xlsm
- 2019 EnergyPlus Test_year_Income_Tax_PILs_Workform_V1 Settlement.xlsm
- 2019 EnergyPlus ACM_Model_OEB Settlement.xlsm
- 2019 EnergyPlus Cost_Allocation_Model Settlement.xlsm
- 2019 EnergyPlus DVA Continuity_Schedule_CoS Consolidated Settlement.xlsb
- 2019 EnergyPlus GA-Analysis-Workform Consolidated Settlement.xlsb
- 2019 EnergyPlus Tariff_Schedule_Model-CND Settlement.xlsx
- 2019 EnergyPlus Tariff_Schedule_Model-BCP Settlement.xlsx
- 2019 EnergyPlus Load Forecast Model Settlement.xlsx
- 2019 EnergyPlus Load profile model 2006 Hydro One data for 2019 Settlement.xlsm

Energy+ Inc.

EB-2018-0028

Settlement Proposal

Filed with OEB: December 12, 2018

1. Introduction

Energy+ Inc. (the "**Applicant**" or "**Energy**+") filed a complete cost of service application with the Ontario Energy Board ("**OEB**" or the "**Board**") on April 30, 2018 under section 78 of the *Ontario Energy Board Act*, *1998*, S.O. 1998, c. 15, (Schedule B) (the "**Act**"), seeking approval for changes to the rates that Energy+ charges for electricity distribution and other charges, to be effective January 1, 2019 (Board Docket Number EB-2018-0028) (the "**Application**").

The Board issued and Energy+ published a Notice of Hearing dated May 28, 2018 and Procedural Order No. 1 on July 26, 2018. Procedural Order No. 1 made provisions related to interrogatories and intervenor evidence, required the parties to the proceeding to develop a draft issues list and scheduled a settlement conference for November 7-9, 2018.

Energy+ filed its interrogatory responses with the Board on September 14, 2018, pursuant to which Energy+ updated several models and submitted them to the Board as Excel documents. Energy+ filed responses to additional clarification questions on September 19, 2018 and September 20, 2018 and additional submissions on September 21, 2018.

Toyota Motor Manufacturing Canada Inc. ("**TMMC**"), an intervenor in this proceeding, filed the Written Evidence of Melody Collis and of Jeffry Pollock on September 27, 2018 (together, the "**TMMC Evidence**", as revised). TMMC filed responses to interrogatories in respect of that evidence on October 25 and October 29, 2018, and revisions to Mr. Pollock's evidence on November 1, 2018.

On October 26, 2018, OEB staff submitted a proposed issues list to the Board as agreed to by the parties. The Board approved the issue list in Procedural Order No. 4 (Schedule A) dated October 31, 2018, and is attached as Appendix F to this Settlement Proposal.

2. <u>Settlement Conference</u>

Further to the Board's Procedural Order No. 1, a settlement conference, facilitated by Mr. Chris Haussman, was held from November 7, 2018 to November 9, 2018 and continued, via telephone and electronic correspondence, until December 12, 2018 (together, the "**Settlement Conference**"). The Settlement Conference was conducted in accordance with the Board's *Rules of Practice and Procedure* (the "**Rules**") and the Board's *Practice Direction on Settlement Conferences* (the "**Practice Direction**").

Energy+ and the following intervenors (the "**Intervenors**") (Energy+ and the Intervenors are collectively, the "**Parties**") participated in the settlement conference:

Consumers Council of Canada (CCC"); Hydro One Networks Inc. ("HONI") School Energy Coalition ("SEC"); Toyota Motor Manufacturing Canada Inc. ("TMMC"); and Vulnerable Energy Consumers Coalition ("VECC").

Brantford Power Inc. ("BPI"), an intervenor in this proceeding, did not participate in the Settlement Conference.

OEB staff also participated in the Settlement Conference in accordance with its role and responsibilities as described in the Practice Direction (p. 5). Although OEB staff is not a party to this Settlement Proposal, the Practice Direction binds the OEB staff who participated in the Settlement Conference to the same confidentiality requirements that apply to the Parties. Moreover, the Practice Direction prohibits OEB staff from discussing the content of this Settlement Proposal or the process by which it was reached with the Board panel assigned to this proceeding.

The Settlement Conference is subject to the confidentiality and privilege rules set out in the Practice Direction. The Parties acknowledge that the Settlement Conference is confidential in accordance with the terms of the Practice Direction. The Parties also understand and agree that confidentiality in this context does not have the same meaning as confidentiality in the context of the Board's Practice Direction on Confidential Filings and that the rules of that document do not

apply to the Settlement Conference. In the context of the Settlement Conference and this Settlement Proposal, the Parties have interpreted "confidential" to mean that the documents and other information provided during the course of the Settlement Conference, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the Settlement Conference, are all strictly confidential, privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, namely, in the event production is required to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the Settlement Conference. However, in this context, the Parties agree that "attendees" includes persons who were not physically in attendance at the Settlement Conference but were a) any persons or entities that the Parties engaged to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

3. Settlement Proposal

This Settlement Proposal is filed with the Board in connection with the Application and is organized in accordance with the Final Issues List.

This document is called a "Settlement Proposal" because it is a proposal by the Parties to the Board to settle the issues in this proceeding. It is termed a proposal as between the Parties and the Board. However, as between the Parties, and subject only to the Board's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth below, this agreement is subject to the condition subsequent that if it is not accepted by the Board in its entirety then, unless amended and refiled by the Parties and approved by the Board, it is null and void and of no further effect. In entering into this Settlement Proposal, the Parties understand and agree that, pursuant to the Act, the Board has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

This Settlement Proposal provides a brief description of each of the unsettled, partially settled, and settled issues together with references to the evidence that supports the settlement of each settled

issue. The Parties agree that references to "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal; (b) the Appendices attached to the Settlement Proposal; and (c) the Live Excel Models included together with the Settlement Proposal. The Parties also agree that references to the evidence in this Settlement Proposal shall, unless the context otherwise requires, include the Application, the TMMC Evidence, the responses of Parties to interrogatories, clarification questions and undertakings and all other components of the record of proceeding EB-2018-0028, up to and including the date hereof.

The Parties who support each settled issue agree that the evidence in respect of each such settled issue is sufficient, in the context of the overall settlement, to support the proposed settlement of each such issue and that the totality of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the Board of this Settlement Proposal. The Parties agree that references to the evidence in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to interrogatories, responses to clarification questions and undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal and the Attachments to this document.

The Appendices to this Settlement Proposal provide further support for the settlement of the settled and partially settled issues. The Parties acknowledge that the Appendices were prepared by Energy+ to reflect this Settlement Proposal. While the Intervenors and OEB Staff have reviewed the Appendices and the Live Excel Models, the Intervenors are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

Certain information in this Settlement Proposal (such as Table 3 (Summary of Bill Impacts), Table 5 (Load Forecast), Table 7 (Revenue to Cost Ratios) below) which assumes the Board accepts the Applicant's proposals on the unsettled issues, that it is included for information purposes only, in order to illustrate the impact of the Settlement Proposal on the balance of the Application, and is without prejudice to the Parties' right to take any position they choose on the unsettled issues.

The Parties have reached "Complete Settlements" or "Partial Settlements" with respect to some but not all of the issues included in the Final Issues List. Unless specified in this Settlement Proposal, HONI and TMMC take no position on any of the settled or partially settled issues. Specifically:

| "Complete Settlement" means an issue in respect of which | # issues |
|---|-------------|
| Energy+ and the Intervenors who take a position on that issue, have | settled: |
| agreed to a settlement of all aspects of the issue and if this | 5 |
| Settlement Proposal is accepted by the Board, none of the Parties | |
| (including Parties who take no position on that issue) will adduce | |
| any evidence or argument during the oral hearing in respect of the | |
| specific issue. | |
| | |
| "Partial Settlement" means an issue in respect of which Energy+ | # issues |
| and the Intervenors who take a position on that issue have agreed | partially |
| on some, but not all, aspects of that issue. If this Settlement | settled: |
| Proposal is accepted by the Board, the Parties (including Parties | 3 |
| who take no position on the Partial Settlement) will only adduce | |
| evidence and argument during the hearing on the portions of the | |
| issue for which no agreement has been reached. | |
| | |
| "No Settlement" means an issue in respect of which no settlement | # issues no |
| was reached. Energy+ and the Intervenors who take a position on | settled: |
| the issue will adduce evidence and/or argument at the hearing on | 6 |
| the issue. | |
| | |

According to the Practice Direction (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Settlement Proposal.

The Parties have settled the issues as a package, and none of the parts of this Settlement Proposal are severable. If the Board does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the

Board does accept may continue as a valid settlement without inclusion of any part(s) that the Board does not accept).

In the event that the Board directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took on a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the Board.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not Energy+ is a party to such proceeding.

Where in this Settlement Proposal, the Parties "Accept" the evidence of Energy+, or the Parties or Energy+ "agree" to a revised term or condition, including a revised budget or forecast, then unless the Settlement Proposal expressly states to the contrary, the words "for the purpose of settlement of the issues herein" shall be deemed to qualify that acceptance or agreement. For greater certainty, and without limiting the generality of the foregoing, where in this document those words appear, they should not be interpreted as having any meaning other than the meaning imposed by the deemed inclusion of those words elsewhere in the document.

SUMMARY

Summary of Settlement

In reaching this settlement, the Parties have been guided by Filing Requirements for Electricity Distribution Rate Applications - 2018 Edition for 2019 Rate Applications dated July 12, 2018, the Issues List, the Report of the Board titled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* dated October 18, 2012 ("**RRFE**"), and the Handbook for Utility Rate Applications (the "**Handbook**").

Energy+, CCC, VECC and SEC have reached a complete or partial settlement on the aspects of the Issues List that relate directly to revenue requirement, customer count, and with a limited exception, the load forecast,¹ as more fully detailed herein (the "**Revenue Requirement** Settlement"). A summary of the impact of the Revenue Requirement Settlement on each of the issues from the Board approved Issues List is presented below as Table 1.

| Issue | | Status | Supporting Parties | Parties taking no position | | | | |
|-------|--|---|---------------------------|-------------------------------|--|--|--|--|
| 1.1 | Capital | Partial Settlement | Energy+, CCC, VEC, SEC | TMMC, HONI | | | | |
| 1.2 | OM&A | Complete Settlement | Energy+, CCC, VEC, SEC | TMMC, HONI | | | | |
| 2.1 | Revenue Requirement Components | Complete Settlement | 1 00 0 | | | | | |
| 2.2 | Revenue Requirement Determination | ination Complete Energy+, CCC, Settlement VEC, SEC T | | | | | | |
| 3.1 | Load Forecast | Partial Settlement | Energy+, CCC, VEC, SEC | TMMC, HONI | | | | |
| 3.2 | Cost Allocation | No Settlement | | | | | | |
| 3.3 | Rate Design, including distribution rate harmonization | No Settlement | | | | | | |
| 3.4 | Residential Rate Design | | No Settlement | | | | | |
| 3.5 | Retail Transmission Service Rates and LV Rates | | No Settlement | | | | | |
| | Gross Load Billing for Retail Transmission Rates for customers who have load displacement generation | | No Settlement | | | | | |
| | Standby Charge for Large Use customer classes with load displacement (Large Use, GS 1,000-4,999 kW and GS 50-999 kW) | | No Settlement | | | | | |
| 4.1 | Impacts of Accounting Changes | Complete Settlement | Energy+, CCC, VEC, SEC | TMMC, HONI | | | | |
| 4.2 | Deferral and Variance Accounts | Partial Settlement | Energy+, CCC, VEC, SEC | TMMC, HONI | | | | |
| 5.1 | Effective Date | Complete Settlement | Energy+, CCC, VEC, SEC | TMMC, HONI | | | | |

¹ TMMC taking "No Position" on the Partial Settlement of Issue 3.1 (Load Forecast) is subject to the understanding that the load forecast agreed upon by the supporting Parties may change as a direct result of the Board's disposition of certain issues that remain unsettled.

The Revenue Requirement Settlement includes consideration of the Energy+ responses to certain clarification questions made during the settlement conference, which responses are attached as Appendix E to this Settlement Proposal.

Table 2 summarizes the changes to Rate Base and Capital, Operating Expenses and Revenue Requirement from Energy+'s Application, as filed, interrogatories and clarifying questions and the proposed Revenue Requirement Settlement. Table 3 is a summary of bill impacts arising from this settlement and Table 4 is a summary of Capital Expenditures and OM&A. The Parties agree that Table 3 may change again to reflect the impact of the ultimate disposition of unsettled issues that have yet to be determined by the OEB.

| De | scription | ŀ | Application | Int | errogatories | | Variance | Settlement | ١ | /ariance |
|----------------------------------|--------------------------------------|--|-------------|-----|--------------|----|-------------|-------------------|----|------------|
| De | scription | | (A) | | (B) | (| C)=(B)-(A) | (D) | (E | i)=(D)-(B) |
| Cost of Capital | Regulated Return on Capital | \$ | 10,507,388 | \$ | 10,641,468 | \$ | 134,080 | \$ 10,690,995 | \$ | 49,527 |
| | Regulated Rate of Return | | 6.14% | | 6.14% | | 0.00% | 6.15% | | 0.01% |
| | Rate Base | \$ | 171,191,397 | \$ | 173,375,892 | \$ | 2,184,495 | \$ 173,825,304 | \$ | 449,411 |
| Rate Base & Capital Expenditures | Net Fixed Assets | \$ | 157,990,651 | \$ | 156,667,934 | \$ | (1,322,717) | \$ 157,130,096 | \$ | 462,161 |
| Rate Base & Capital Expenditures | Working Capital Base | \$ | 176,009,945 | \$ | 222,772,772 | \$ | 46,762,826 | \$ 222,602,772 | \$ | (170,000) |
| | Working Capital Allowance | \$ | 13,200,746 | \$ | 16,707,958 | \$ | 3,507,212 | \$ 16,695,208 | \$ | (12,750) |
| | Amortization | \$ | 6,703,335 | \$ | 6,423,985 | \$ | (279,350) | \$ 6,432,205 | \$ | 8,220 |
| Operating Expenses | Taxes/PILs (Grossed Up) | \$ | 796,233 | \$ | 753,897 | \$ | (42,336) | \$ 773,309 | \$ | 19,412 |
| | OM&A (incl. Property Taxes and LEAP) | \$ 10,507,388 \$ 10,641,468 \$ 134,080 \$ 10,690,995 \$ 6.14% 6.14% 0.00% 6.15% \$ 171,191,397 \$ 173,375,892 \$ 2,184,495 \$ 173,825,304 \$ \$ 157,990,651 \$ 156,667,934 \$ (1,322,717) \$ 157,130,096 \$ \$ 176,009,945 \$ 222,772,772 \$ 46,762,826 \$ 222,602,772 \$ \$ 13,200,746 \$ 16,707,958 \$ 3,507,212 \$ 16,695,208 \$ \$ 6,703,335 \$ 6,423,985 \$ (279,350) \$ 6,432,205 \$ \$ 796,233 \$ 753,897 \$ (42,336) \$ 773,309 \$ P) \$ 18,818,358 \$ 18,623,358 \$ (195,000) \$ 18,453,358 \$ \$ 36,825,314 \$ 36,442,709 \$ (382,606) \$ 36,349,867 \$ \$ 1,654,991 \$ 1,870,459 \$ 215,468 \$ 2,022,079 \$ \$ 35,170,323 \$ 34,572,250 \$ (598,074) \$ 34,327,788 \$ | (170,000) | | | | | | | |
| | Service Revenue Requirement | \$ | 36,825,314 | \$ | 36,442,709 | \$ | (382,606) | \$ 36,349,867 | \$ | (92,841) |
| Revenue Requirement | Other Revenue | \$ | 1,654,991 | \$ | 1,870,459 | \$ | 215,468 | \$ 2,022,079 | \$ | 151,620 |
| i vevenue i vequirement | Base Revenue Requirement | \$ | 35,170,323 | \$ | 34,572,250 | \$ | (598,074) | \$ 34,327,788 | \$ | (244,461) |
| | Grossed Up Revenue Deficiency | \$ | 1,543,390 | \$ | 1,114,029 | \$ | (429,361) | \$ 869,568 | \$ | (244,461) |

Table 2 - Revenue Requirement Summary

| | | Distribution (Fixed & Volumetric) | | | | | | | Total Bill (Excluding HST) | | | | | | | | | |
|---------------------------------|-----------|-----------------------------------|-----|-----------------|-----|------------------|-----|------------|----------------------------|-----------------------|-------------|--------------|--------------|-----------|-------------|----------|--|--|
| CND Service Territory | kWh | kW | C | Current 2018 | | Proposed 2019 | | \$ Change | % Impact | Current 2018 | | Proposed 201 | | \$ Change | | % Impact | | |
| Residential | 750 | - | \$ | 24.83 | \$ | 27.61 | \$ | 2.78 | 11.2% | \$ | 96.02 | \$ | 102.30 | \$ | 6.28 | 6.5% | | |
| Residential | 313 | - | \$ | 22.80 | \$ | 27.61 | \$ | 4.81 | 21.1% | \$ | 52.99 | \$ | 59.66 | \$ | 6.67 | 12.6% | | |
| GS < 50 kW | 2,000 | - | \$ | 43.21 | \$ | 46.69 | \$ | 3.48 | 8.1% | \$ | 243.70 | \$ | 255.37 | \$ | 11.67 | 4.8% | | |
| GS >50 to 999 kW | 20,000 | 60 | \$ | 368.05 | \$ | 318.00 | \$ | (50.04) | -13.6% | \$ | 3,415.31 | \$ | 3,420.69 | \$ | 5.38 | 0.2% | | |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$ | 8,341.83 | \$ | 8,453.67 | \$ | 111.84 | 1.3% | \$` | 124,738.16 | \$ | 126,050.38 | \$ | 1,312.22 | 1.1% | | |
| Large Use | 6,600,000 | 16,000 | \$4 | 18,858.20 | \$4 | 46,679.76 | \$ | (2,178.44) | -4.5% | \$9 | 959,490.65 | \$ | 1,006,043.72 | \$ | 46,553.08 | 4.9% | | |
| Unmetered Scattered Load | 100 | | \$ | 7.15 | \$ | 7.24 | \$ | 0.09 | 1.2% | \$ | 17.39 | \$ | 17.77 | \$ | 0.39 | 2.2% | | |
| Street Lighting | 400,000 | 700 | \$4 | 4,773.08 | \$3 | 35,339.88 | \$ | (9,433.20) | -21.1% | \$ | 101,505.50 | \$ | 98,037.38 | \$ | (3,468.12) | -3.4% | | |
| EMB - WNH | - | 8,280 | \$1 | 5,870.25 | \$ | 11,283.98 | \$ | (4,586.26) | -28.9% | \$ | 47,845.40 | \$ | 37,972.43 | \$ | (9,872.97) | -20.6% | | |
| EMB - HONI | 1,382,000 | 2,574 | \$ | 5,296.14 | \$ | 4,515.57 | \$ | (780.57) | -14.7% | \$2 | 207,486.91 | \$ | 201,417.93 | \$ | (6,068.98) | -2.9% | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | Distr | ibu | ution (Fixe | d 8 | Volumetri | c) | Total Bill (Excluding | | | | | | ig HST) | | |
| Brant Service Territory | kWh | kW | C | Current 2018 | P | roposed 2019 | : | \$ Change | % Impact | Cu | irrent 2018 | Pr | oposed 2019 | | \$ Change | % Impact | | |
| Residential | 750 | - | \$ | 28.28 | \$ | 27.61 | \$ | (0.67) | -2.4% | \$ | 102.93 | \$ | 102.30 | \$ | (0.63) | -0.6% | | |
| Residential | 357 | - | \$ | 26.19 | \$ | 27.61 | \$ | 1.42 | 5.4% | \$ | 63.07 | \$ | 63.95 | \$ | 0.88 | 1.4% | | |
| GS < 50 kW | 2,000 | - | \$ | 53.36 | \$ | 46.69 | \$ | (6.67) | -12.5% | \$ | 262.81 | \$ | 255.37 | \$ | (7.44) | -2.8% | | |
| GS >50 to 999 kW Interval <1000 | 20,000 | 60 | \$ | 332.76 | \$ | 318.00 | \$ | (14.76) | -4.4% | \$ | 3,512.04 | \$ | 3,423.14 | \$ | (88.90) | -2.5% | | |
| GS >50 to 999 kW | 20,000 | 60 | \$ | 332.76 | \$ | 318.00 | \$ | (14.76) | -4.4% | \$ | 3,496.48 | \$ | 3,420.69 | \$ | (75.79) | -2.2% | | |
| GS >1,000 to 4,999 | 800,000 | 2,000 | \$ | 7,956.38 | \$ | 8,453.67 | \$ | 497.29 | 6.3% | \$´ | 134,337.28 | \$ | 126,050.38 | \$ | (8,286.90) | -6.2% | | |
| Unmetered Scattered Load | 100 | - | \$ | 4.37 | \$ | 7.24 | \$ | 2.87 | 65.7% | \$ | 14.84 | \$ | 17.78 | \$ | 2.94 | 19.8% | | |
| Sentinel Lighting | 10,000 | 29 | \$ | 1,227.30 | \$ | 1 | \$ | 469.31 | 38.2% | \$ | 2,378.60 | \$ | 2,774.43 | \$ | 395.83 | 16.6% | | |
| Street Lighting | 600,000 | 176 | \$1 | 2,373.13 | | 8,230.18 | \$ | (4,142.95) | -33.5% | \$` | 104,532.03 | \$ | 92,813.32 | \$ | (11,718.71) | -11.2% | | |
| EMB - BPI | 50,000 | 27 | \$ | 203.08 | \$ | 317.71 | \$ | 114.63 | 56.4% | \$ | , | \$ | 7,229.70 | \$ | (619.65) | -7.9% | | |
| EMB - HON #1 | 1,300,000 | 2,340 | \$ | 9,292.48 | \$ | 2,356.44 | \$ | (6,936.04) | -74.6% | \$2 | 212,927.34 | \$ | 186,464.55 | \$ | (26,462.79) | -12.4% | | |
| EMB - HON #2 | 1,990,000 | 4,050 | \$ | 96.98 | \$ | 57.39 | \$ | (39,59) | -40.8% | \$2 | 276,731.57 | \$ | 268.125.65 | \$ | (8.605.92) | -3.1% | | |

Table 3 – Summary of Bill Impacts

The Total Bill impacts shown assumes the Board accepts the Applicant's proposals on the unsettled issues and includes updates made to: (i) Group 1 DVAs (reallocations between the Cost of Power & Global Adjustment Accounts 1588 and 1589); (ii) the deferral of the disposition of the Gain on Sale of the Paris facility (Sub account 1508); and (iii) the evidence with respect to Sub Account 1508 for Incremental Monthly Billing. Energy+ notes that Total Bill impacts may change depending upon the OEB's determination of any unsettled issues.

Table 4 – Summary of Capital Expenditures & OM&A

| Description | | Application | | Interrogatories | | Variance | | Settlement | | | Variance |
|----------------------|-----------------------------|-------------|------------|-----------------|------------|----------|-------------|------------|------------|----|-----------|
| Capital Expenditures | Gross Fixed Asset Additions | \$ | 16,886,408 | \$ | 12,486,408 | \$ | (4,400,000) | \$ | 13,344,427 | \$ | 858,019 |
| | Net Fixed Asset Additions | \$ | 16,069,408 | \$ | 11,669,408 | \$ | (4,400,000) | \$ | 11,378,277 | \$ | (291,131) |
| OM&A | | \$ | 18,818,358 | \$ | 18,623,358 | \$ | (195,000) | \$ | 18,453,358 | \$ | (170,000) |

Note: Gross Fixed Asset additions are before capital contributions (deferred revenue); Net Fixed Asset additions include capital contributions (deferred revenue).

Finally, Energy+, CCC, VECC and SEC agree as part of the Revenue Requirement Settlement that the effective date of the rates resulting from this Settlement Proposal, and out of the OEB's decision on the outstanding matters arising, should be January 1, 2019.

The Parties note that this Settlement Proposal, including all tables, appendices and the live Excel models represent the evidence and the settlement between the Parties at the time of filing the Settlement Proposal; however, some evidence may need to be updated as a result of the OEB's determination of the unsettled issues.

The Parties note that the OEB's determination of the issue related to the proposed Standby Charges, as well as other unsettled issues, is expected to have impacts on the load forecast component of the Revenue Requirement Settlement. There may also be related impacts to the CDM adjustment and the LRAMVA threshold value, and the resulting billing determinants.

A Revenue Requirement Work Form, incorporating all of the changes agreed in this Settlement Proposal, but assuming for all purposes the unsettled issues are as filed in the interrogatory responses, is annexed as Appendix A. The assumption in that document, of the unsettled issues as filed, is not intended by any of the Parties to be indicative of the appropriateness of that assumption, but is instead intended as a placeholder pending the OEB's determination on the issues at the hearing.

Based on the foregoing, and the evidence and rationale provided below, the supporting Parties noted below agree this Settlement Proposal is appropriate and recommend its acceptance by the OEB. TMMC² and HONI take no position on the Revenue Requirement Settlement. HONI and TMMC reserve the right to take any position they choose on the remaining unsettled issues.

Summary of Unsettled (and Partially Settled) Issues

The issues not settled or partially settled, and the reasons thereto are as follows:

 Southworks Advanced Capital Module Request (Issue 1.1) – The Parties were unable to agree that the Energy+ request for 2022 ACM funding for the proposed Southworks facility is appropriate. Energy+ will, shortly after filing this Settlement Proposal, file additional evidence relating to an update in the forecast costs of the facility.

² TMMC taking "No Position" on the Partial Settlement of Issue 3.1 (Load Forecast) is subject to the understanding that the load forecast agreed upon by the supporting Parties may change as a direct result of the Board's disposition of certain issues that remain unsettled.

- Load Forecast (Issue 3.1) This issue has been partially settled, subject to the qualification described below. Energy+, CCC, SEC and VECC reached agreement on the customer counts, the load forecast and related loss factor. TMMC³ and Hydro One took no position on these matters. However, the Board's determination on the unsettled issues could affect the final load forecast, including the large user Standby adjustment, the CDM adjustments and the LRAMVA threshold value, and the resulting billing determinants.
- **Cost Allocation (Issue 3.2)** The Parties were unable to agree that Energy+'s proposed cost allocation methodology, allocations, and revenue-to-cost ratios are appropriate. As described further below, the Parties agree that a technical conference focused on this issue should be held in advance of the oral hearing to help bring additional clarity in advance of the oral hearing.
- Rate Design (Issue 3.3) The Parties were unable to agree that the Applicant's proposals for rate design, including the proposal for distribution rate harmonization, are appropriate. The Parties were also unable to agree with the proposed loss factor adjustments to be applied for billing purposes. As described further below, the Parties agree that a technical conference focused on this issue should be held in advance of the oral hearing to help bring additional clarity in advance of the oral hearing.
- **Residential Rate Design (Issue 3.4)** The Parties were unable to agree that the applicant appropriately applied the OEB's policy on residential rate design. There may be a mitigation issue for low use residential consumers, depending on the resolution of the other unsettled issues.
- **Retail Transmission Service Rates and LV Rates (Issue 3.5)** The Parties were unable to agree that the proposed Retail Transmission Service Rates and LV Rates are appropriate.
- Gross Load Billing for Retail Transmission Rates for customers who have load displacement generation (Issue 3.6) - The Parties were unable to agree that the proposal for using gross load billing for Retail Transmission Rates for customers who have load displacement generation is appropriate.

- Standby Charge for Large Use customer classes with load displacement (Issue 3.7) The Parties were unable to agree that the Applicant's proposal for implementing a standby charge for the Large Use, GS 1,000 to 4,999 Kw and GS 50 to 999 kW customer classes with load displacement facilities is appropriate.
- LRAMVA and Group 2 Deferral and Variance Accounts (Issue 4.2) The Parties were unable to agree that the Applicant's proposals for Group 2 deferral and variance accounts, including the balances in the existing accounts and their disposition, and the continuation of existing accounts, are appropriate. Without limiting the generality of the foregoing, Intervenors have concerns with the LRAMVA (1568), Monthly Billing Sub-Account (1508), OEB Cost Assessment Sub-Account (1508), and the proposal to dispose of Group 2 DVAs on a rate zone harmonized basis.

Proposal to Address Remaining Issues

The Parties agree that the unsettled and partially settled issues would be most efficiently disposed of by way of an oral hearing.

Shortly after filing this Settlement Proposal, Energy+ will file two updates to the evidence. The first update relates to the forecasted costs associated with its proposed ACM for the Southworks facility (which have recently changed) (Issue 1.1). The second relates to quantifying the efficiencies achieved as a result of the transition to monthly billing (Issue 4.2).

The Parties agree that additional discovery on cost allocation, rate design, and the evidence update would be appropriate prior to the start of the oral hearing. This additional discovery will ensure the Board has the most current and accurate information available prior to the start of the oral hearing. It will also ensure that all Parties are given an opportunity to further clarify the evidence on cost allocation and explore any changes arising from the evidence update.

The Parties agree that a transcribed technical conference, would be the most efficient means of conducting this additional discovery. Should the Board panel not agree with the proposal to hold a technical conference, the Parties agree in the alternative that, at a minimum, additional written discovery on cost allocation and the evidence update should be permitted.

1. PLANNING

1.1 Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences
- productivity
- benchmarking of costs
- *reliability and service quality*
- *impact on distribution rates*
- trade-offs with OM&A spending
- government-mandated obligations
- the objectives of the Applicant and its customers
- the distribution system plan, and
- *the business plan.*

Partial Settlement: For the purposes of the settlement of certain issues in this proceeding, Energy+ agrees to adjust its 2019 opening rate base and Test Year capital plan to reflect the following changes:

- Energy+ agrees to the revised 2019 opening rate base of \$154,777,245, reflecting the most current information available on 2018 capital expenditures as detailed in Appendices C and D; and
- Energy+ agrees to the updated 2019 capital expenditures, reflecting the most current information available on 2019 planned capital expenditures as detailed in Appendices C and D; and
- Energy+ agrees to a net reduction in its updated Test Year capital additions of \$300,000. This would result in 2019 Capital Additions of \$11,378,277.

All consequential changes to the Energy+ five (5) year capital plan are more fully shown in the updated Appendix 2-AB attached as Appendix B to this Settlement Proposal.

Energy+ confirms that this settlement on capital will not compromise the safe and reliable operation of the distribution system in the Test Year.

Energy+ also agrees to withdraw its request for 2020 Advanced Capital Module funding for its proposed Garden Avenue facility in Brantford, which will be a shared facility with Brantford Power Inc. Energy+ agrees with the supporting Parties noted below that it would be more efficient for the Board to consider the entire Garden Avenue facility at the same time and to reduce the possibility of inconsistent decisions. The supporting Parties noted below expect that Energy+ will submit an Incremental Capital Module request, together with a request to dispose the gain on sale of the Paris facility, concurrently with Brantford Power Inc.'s Incremental Capital Module application⁴. The supporting Parties noted below agree that Energy+ should withdraw its proposal to dispose of the gain \$402,807 included in Account 1508 arising from the sale of Paris property, on the basis that this gain should be considered together with the incremental costs associated with the transition to the Garden Avenue facility.

With the above adjustment, and subject to the unsettled issue noted below, the supporting Parties noted below accept that the level of planned capital additions and capital expenditures, and the rationale for planning and pacing choices are appropriate and adequately explained, giving due consideration to:

- The customer feedback and preferences and customer objectives as more fully detailed in Exhibit 1 at Section 1.3 and Exhibit 2, Appendix 2-1 DSP, Section 4.1.8;
- The past and planned productivity initiatives of Energy+ as more fully detailed in Exhibit 1 at Section 1.2 and Section 1.4;
- Energy+'s benchmarking performance as more fully detailed in Exhibit 1 at Section 1.2.3 and Section 1.6 (the excel model attached as 2019 EnergyPlus Benchmarking – Spreadsheet-Forecast-Model-Settlement.xlsx provides an updated Energy+ Benchmarking Forecast);

⁴ In its 2019 IRM application (EB-2018-0020) Branford Power Inc. has indicated that it plans to file an ICM application for 2020 rates related to its Facility Relocation Project (see Application Pre-Filed Evidence, p.15).

- Energy+'s past reliability and service quality performance as well as Energy+'s targets for performance in the Test Year as more fully detailed in Exhibit 1 at Section 1.2.3, Section 1.6.3 and Exhibit 2 at Section 2.11, and Appendix 2-1 DSP;
- The total impact on distribution rates, as more fully detailed in Table 3 of this Settlement Proposal and the following live Excel models:
 - 2019 EnergyPlus Tariff_Schedule_Model-CND Settlement.xlsx
 - 2019 EnergyPlus Tariff_Schedule_Model-BCP Settlement.xlsx
- The settlement on OM&A as described under issue 1.2 of this Settlement Proposal;
- Energy+'s performance meeting government mandated obligations as more fully detailed in Exhibit 1 Section 1.2;
- Energy+'s targets and objectives as more fully detailed in Exhibit 1 at Section 1.2, Section 1.5, and Section 1.6.3.1, and Exhibit 2, Appendix 2-1 DSP, Section 2.3;
- Energy+'s Distribution System Plan, as updated in Appendix B to reflect this settlement; and
- Energy+'s business plan as more fully detailed in Exhibit 1 Section 1.5 and Appendix 11.

The supporting Parties noted below acknowledge that this settlement may be affected by the Board's determination of the unsettled issues. In particular, the agreed to rate base in 2018 for the former BCP excludes amounts attributable to stranded meters of \$107,068. This amount is currently reflected in a Group 2 DVA, which is going to hearing. The supporting Parties noted below agree that if the Board does not approve disposition of the Group 2 DVA associated with stranded meters, then the 2018 fixed assets should be revised accordingly.

Evidence:

Application: Exhibit 1 Section 1.2.7, Section 1.6.3, Exhibit 2 Sections 2.0 through 2.7, Appendix 2-1 through Appendix 2-8.

IRRs: 2-Staff-17, 2-Staff-18, 2-Staff-19, 2-Staff-20, 2-Staff-21, 2-Staff-22, 2-Staff-23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff-30, 2-Staff-31, 2-Staff-32, 2-Staff-33, 2-Staff-34, 2-Staff-35, 2-Staff-36, 2-Staff-37, 2-Staff-38, 2-Staff-39, 2-Staff-40, 2-Staff-41, 2-Staff-42, 2-Staff-43, 2-Staff-44, 2-Staff-45, 2-Staff-46, 2-Staff-47, 2-Staff-48, 2-Staff-49, 2-Staff-50, 2-VECC-4, 2-VECC-5, 2-VECC-6, 2-VECC-7, 2-VECC-10, 2-VECC-11, 2-VECC-12, 2-VECC-13, 2-SEC-14, 2-SEC-15, 2-SEC-16, 2-SEC-17, 2-SEC-18, 2-SEC-19, 2-SEC-20, 2-SEC-21, 2-SEC-22, 2-SEC-23, 2-SEC-24, 2-SEC-25, 2-SEC-26, CCC-8, CCC-9, CCC-10, CCC-11, CCC-12, CCC-13, CCC-14, CCC-15, CCC-16, CCC-17, CCC-18, CCC-19, CCC-20, CCC-21, CCC-22, CCC-23, CCC-24, CCC-25, CCC-26, CCC-27, CCC-28, CCC-29

Appendices to this Settlement Proposal: Appendix B, Appendix C, Appendix D, Appendix E

Models: 2019 EnergyPlus Chapter2_Appendices – Settlement.xlsm

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC and HONI.

Remaining Unsettled Issue:

The Parties were unable to agree on the request for ACM funding in 2022 for the proposed Southworks facility.

The Parties agree that shortly after the filing of this Settlement Proposal, Energy+ will file updated evidence related to the forecasted costs associated with its proposed Southworks facility (which, since the filing of the interrogatory responses, have increased).

The Parties agree that an additional round of discovery on this updated evidence would be appropriate prior to the start of the oral hearing. This approach is intended to ensure the Board has the most current and accurate information available prior to the oral hearing, and Parties have an opportunity to explore any changes.

1.2 OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences
- *productivity*
- benchmarking of costs
- *reliability and service quality*
- *impact on distribution rates*
- trade-offs with capital spending
- government-mandated obligations
- the objectives of the Applicant and its customers
- the distribution system plan, and
- the business plan.

Complete Settlement: For the purposes of the settlement of all of the issues in this proceeding, Energy+ agrees to reduce its proposed OM&A expenses in the Test Year by \$170,000 to \$18,453,358.

Based on the foregoing, and the evidence filed by Energy+, the supporting Parties noted below agree that the level of planned OM&A expenditures and the rationale for planning and pacing choices are appropriate and adequately explained, giving due consideration to:

- The customer feedback and preferences and customer objectives as more fully detailed in Exhibit 1 at Section 1.3 and Exhibit 2, Appendix 2-1 [DSP], Section 4.1.8;
- The past and planned productivity initiatives of Energy+ as more fully detailed in Exhibit 1 at Sections 1.2 and Sections 1.4;
- Energy+'s benchmarking performance as more fully detailed in Exhibit 1 at Section 1.2.3, and Section 1.6 (the excel model attached as 2019 EnergyPlus Benchmarking – Spreadsheet-Forecast-Model-Settlement.xlsx provides an updated Energy+ Benchmarking Forecast);

- Energy+'s past reliability and service quality performance as well as Energy+'s targets for performance in the Test Year as more fully detailed in Exhibit 1 at Section 1.2.3 and Exhibit 2 at Section 2.11, and Appendix 2-1 DSP;
- The total impact on distribution rates, as more fully detailed in Table 3 of this Settlement Proposal and the following live Excel models:
 - 2019 EnergyPlus Tariff_Schedule_Model-CND Settlement.xlsx
 - \circ 2019 EnergyPlus Tariff_Schedule_Model-BCP Settlement.xlsx
- The settlement on capital as described under issue 1.1 of this Settlement Proposal;
- Energy+'s performance meeting government mandated obligations as more fully detailed in Exhibit 1 Section 1.2.1;
- Energy+'s targets and objectives as more fully detailed in Exhibit 1 at Section 1.2 and Section 1.6.3.1 and Exhibit 2, Appendix 2-1 DSP, Section 2.3;
- Energy+'s Distribution System Plan, as updated in Appendix B to reflect this settlement; and
- Energy+'s business plan as more fully detailed in Exhibit 1 Section 1.5 and Appendix 11.

The Intervenors noted below found the response to interrogatory 4–SEC-35 which provided the historic and bridge year OM&A including amounts for monthly billing and OEB fees that were recorded in deferral account 1508, but were incurred by Energy+ to be informative in their willingness to accept this settlement.

Energy+ confirms that this settlement on OM&A will not compromise the safe and reliable operation of the distribution system in the Test Year.

Evidence:

Application: Exhibit 1 Sections 1.2 through 1.6, Section 1.2.8, Section 1.6.3.3, Exhibit 4 Sections 4.1 through 4.8, Appendix 4-1, Appendix 4-2, Appendix 4-3

IRRs: 4-Staff-60, 4-Staff-62, 4-Staff-63, 4-Staff-73, 4-SEC-31, 4-SEC-32, 4-SEC-33, 4-SEC-34, 4-SEC-35, 4-VECC-28, 4-VECC-29, 4-VECC-30, 4-VECC-31, 4-VECC-32, 4-VECC-33, 4-VECC-34, 4-VECC-36, 4-VECC-37, 4-VECC-38, 4-VECC-39, 4-VECC-40, CCC-1, CCC-3, CCC-29, CCC-30, CCC-31, CCC-30, CCC-33, CCC-34, CCC-35, CCC-36, CCC-37, CCC-38, CCC-39, CCC-40, CCC-41, CCC-42, CCC-43, CCC-44, CCC-45

Appendices to this Settlement Proposal: Appendix E

Models: 2019 EnergyPlus Chapter2_Appendices - Settlement.xlsm

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC and HONI.

2. REVENUE REQUIREMENT

2.1 Revenue Requirement Components

Are all elements of the Revenue Requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?

Complete Settlement: The supporting Parties noted below agree that all elements of the Base Revenue Requirement are reasonable, and have been correctly determined in accordance with Board policies and practices. Specifically:

- a) *Rate Base:* The supporting Parties noted below agree that the rate base calculations using revised 2019 opening values and accounting for the 2019 capital forecast, reflecting the revised continuity statements filed as Appendix C to this Settlement Proposal and as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
- b) Working Capital: The supporting Parties noted below agree that the working capital calculations, revised to reflect the new cost of capital published by the OEB for January 1, 2019 rates, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
- c) *Cost of Capital:* The supporting Parties noted below agree that the cost of capital calculations, as updated to reflect this Settlement Proposal and the Board's November 22, 2018 cost of capital parameter update for 2019 rates, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
- d) Other Revenue: The supporting Parties noted below agree that Energy+ will increase other revenue forecast in the Test Year by \$100,000 to account for incremental bank interest earned on savings above what was originally forecasted. Subject to these adjustments, the Parties agree that the other revenue calculations,

as updated to reflect this Settlement Proposal and in particular the Board's decision on specific service charges, are reasonable and have been appropriately determined in accordance with OEB policies and practices.

- Energy+ notes that the change in other revenue in the RRWF shows to be greater than \$100,000 as a result of changes in the amortization of deferred revenue.
- e) *Depreciation:* The supporting Parties noted below agree that the depreciation calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.
- f) *Taxes:* The supporting Parties noted below agree that the PILs calculations, as updated to reflect this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices.

Evidence:

Application: Exhibit 1 Section 1.2.4.1, Sections 1.2.7 through 1.2.9; Exhibit 2 Sections 2.0 through 2.5, Sections 2.7 and Sections 2.8, Exhibit 2 Appendices 2-1 to 2-9; Exhibit 3 Section 3.1.1.2, Section 3.1.3, Section 3.4, and Appendix 3-5; Exhibit 4 Sections 4.9 and 4.10 and Appendices 4-4, 4-5, and 4-8; Exhibit 5 Sections 5.1 and 5.2, Exhibit 5 Appendices 5-1 to 5-5.; Exhibit 6

IRRs: 2-Staff-17, 2-Staff-18, 2-Staff-19, 2-Staff-20, 2-Staff-21, 2-Staff-22, 2-Staff-23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff-30, 2-Staff-31, 2-Staff-32, 2-Staff-33, 2-Staff-34, 2-Staff-35, 2-Staff-36, 2-Staff-37, 2-Staff-38, 2-Staff-39, 2-Staff-40, 2-Staff-41, 2-Staff-42, 2-Staff-43, 2-Staff-44, 2-Staff-45, 2-Staff-46, 2-Staff-47, 2-Staff-48, 2-Staff-49, 2-Staff-50, 3-Staff-56, 3-Staff-57, 4-Staff-60, 4-Staff-62, 4-Staff-63, 4-Staff-73, 4-Staff-74, 6-Staff-75, 2-SEC-14, 2-SEC-15, 2-SEC-16, 2-SEC-17, 2-SEC-18, 2-SEC-19, 2-SEC-20, 2-SEC-21, 2-SEC-22, 2-SEC-23, 2-SEC-24, 2-SEC-25, 2-SEC-26, 2-VECC-10, 2-VECC-11, 2-VECC-12, 2-VECC-13, 2-VECC-4, 2-VECC-5, 2-VECC-6, 2-VECC-7, 3-SEC-28, 3-SEC-29, 3-SEC-30, 4-SEC-31, 4-SEC-32, 4-SEC-33, 4-SEC-34, 4-SEC-35, 5-SEC-37, 5-SEC-38, 3-VECC-26, 3-VECC-27, 4-VECC-28, 4-VECC-29, 4-VECC-30, 4-VECC-31, 4-VECC-32, 4-VECC-33, 4-VECC-34, 4-VECC-36, 4-VECC-37, 4-VECC-38, 4-VECC-39, 4-VECC-40, 5-VECC-42, 5-VECC-43, CCC-1, CCC-5, CCC-8, CCC-9, CCC-10, CCC-11, CCC-12, CCC-13, CCC-14, CCC-15, CCC-16, CCC-17, CCC-18, CCC-19, CCC-20, CCC-21, CCC-22, CCC-23, CCC-24, CCC-25, CCC-26, CCC-27, CCC-28, CCC-29, CCC-3, CCC-30, CCC-31, CCC-33, CCC-34, CCC-35, CCC-36, CCC-37, CCC-38, CCC-39, CCC-40, CCC-41, CCC-42, CCC-43, CCC-44, CCC-45

Appendices to this Settlement Proposal: Appendix A, Appendix B, Appendix C, Appendix D, Appendix E

Models: 2019 EnergyPlus Rev_Reqt_Work_form - Settlement.xls, 2019 EnergyPlus Test_year-Income_Tax_PILs_Workform_V1 - Settlement.xls

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC and HONI.

2.2 Revenue Requirement Determination

Has the Revenue Requirement been accurately determined based on these elements?

Complete Settlement: Subject to the adjustments expressly noted in this Settlement Proposal, the supporting Parties noted below agree that the proposed Revenue Requirement has been accurately determined as set forth in more detail in the Appendices.

Evidence:

Application: Exhibit 1 Section 1.2.4.1, Sections 1.2.7 through 1.2.9; Exhibit 2 Sections 2.0 through 2.5, Sections 2.7 and Sections 2.8, Exhibit 2 Appendices 2-1 to 2-9; Exhibit 3 Section 3.1.1.2, Section 3.1.3, Section 3.4, and Appendix 3-5; Exhibit 4 Sections 4.9 and 4.10 and Appendices 4-4, 4-5, and 4-8; Exhibit 5 Sections 5.1 and 5.2, Exhibit 5 Appendices 5-1 to 5-5.; Exhibit 6

IRRs: 2-Staff-17, 2-Staff-18, 2-Staff-19, 2-Staff-20, 2-Staff-21, 2-Staff-22, 2-Staff-23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff-30, 2-Staff-31, 2-Staff-32, 2-Staff-33, 2-Staff-34, 2-Staff-35, 2-Staff-36, 2-Staff-37, 2-Staff-38, 2-Staff-39, 2-Staff-40, 2-Staff-41, 2-Staff-42, 2-Staff-43, 2-Staff-44, 2-Staff-45, 2-Staff-46, 2-Staff-47, 2-Staff-48, 2-Staff-49, 2-Staff-50, 3-Staff-56, 3-Staff-57, 4-Staff-60, 4-Staff-62, 4-Staff-63, 4-Staff-73, 4-Staff-74, 6-Staff-75, 2-SEC-14, 2-SEC-15, 2-SEC-16, 2-SEC-17, 2-SEC-18, 2-SEC-19, 2-SEC-20, 2-SEC-21, 2-SEC-22, 2-SEC-23, 2-SEC-24, 2-SEC-25, 2-SEC-26, 2-VECC-10, 2-VECC-11, 2-VECC-12, 2-VECC-13, 2-VECC-4, 2-VECC-5, 2-VECC-6, 2-VECC-7, 3-SEC-28, 3-SEC-29, 3-SEC-30, 4-SEC-31, 4-SEC-32, 4-SEC-33, 4-SEC-34, 4-SEC-35, 5-SEC-37, 5-SEC-38, 3-VECC-26, 3-VECC-27, 4-VECC-28, 4-VECC-29, 4-VECC-30, 4-VECC-31, 4-VECC-32, 4-VECC-33, 4-VECC-34, 4-VECC-36, 4-VECC-37, 4-VECC-38, 4-VECC-39, 4-VECC-40, 5-VECC-42, 5-VECC-43, CCC-1, CCC-5, CCC-8, CCC-9, CCC-10, CCC-11, CCC-12, CCC-13, CCC-14, CCC-15, CCC-16, CCC-17, CCC-18, CCC-19, CCC-20, CCC-21, CCC-22, CCC-23, CCC-24, CCC-25, CCC-26, CCC-27, CCC-28, CCC-29, CCC-3, CCC-30, CCC-31, CCC-33, CCC-34, CCC-35, CCC-36, CCC-37, CCC-38, CCC-39, CCC-40, CCC-41, CCC-42, CCC-43, CCC-44, CCC-45

Appendices to this Settlement Proposal: Appendix A, Appendix B, Appendix C, Appendix D, Appendix E

Models: EnergyPlus_2019_Settlement_Rev_Reqmt_Worform - Settlement.xls

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC and HONI.

3. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Load Forecast

Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the number and energy and demand requirements of the applicant's customers?

Partial Settlement: For the purposes of the settlement of all of the issues in this proceeding, Energy+ agrees to adopt a load forecast of 1,653,951,480 kWh and a customer forecast of 82,897, as shown in Table 5. The Parties noted as supporting this partial settlement below agree that the customer forecast, load forecast, related loss factors, CDM adjustments and the resulting billing determinates are appropriate, subject to the qualification noted below, and are reflective of the energy and demand requirements of the applicant's customers.

The agreed to load forecast is presented below as Table 5:

| Table | 5 – | Load | Forecast |
|-------|-----|------|----------|
|-------|-----|------|----------|

| Customer Class | Application | Interrogatories | Variance | Settlement | Variance |
|--|-----------------------|-----------------------|---------------|-----------------------|----------|
| | Application | Interrogatories | variance | Settlement | Variance |
| Residential | 50.077 | 50.077 | | 50.077 | |
| Customers kWh | 58,677 466,068,279 | 58,677 461,453,716 | - (4,614,563) | 58,677 461,453,716 | - |
| | 400,000,279 | 401,455,710 | (4,014,503) | 401,455,710 | - |
| General Service < 50 kW | | | | | |
| Customers | 6,451 | 6,451 | - | 6,451 | - |
| kWh | 195,276,256 | 193,967,011 | (1,309,245) | 193,967,011 | - |
| General Service > 50 to 999 kW | | | | | |
| Customers | 800 | 800 | - | 800 | - |
| kWh | 493,112,062 | 491,288,356 | (1,823,706) | 491,288,356 | - |
| kW | 1,556,242 | 1,550,487 | (5,756) | 1,550,487 | - |
| General Service > 1000 to 4999 kW | | | | | |
| Customers | 27 | 27 | - | 27 | - |
| kWh | 231,017,192 | 229,378,990 | (1,638,202) | 229,378,990 | - |
| kW | 542,178 | 538,334 | (3,845) | 538,334 | - |
| Large User | | | | | |
| Customers | 2 | 2 | - | 2 | - |
| kWh | 145,503,126 | 145,141,006 | (362,119) | 145,141,006 | - |
| kW | 382,038 | 361,276 | (20,762) | 361,276 | - |
| Direct Market Participant | | | | | |
| Customers | 4 | 4 | - | 4 | - |
| kW | 67,942 | 67,942 | - | 67,942 | - |
| Street Lights | | | | | |
| Connections | 16,260 | 16,260 | - | 16,260 | - |
| kWh | 5,367,464 | 3,798,281 | (1,569,184) | 3,798,281 | - |
| kW | 15,467 | 10,945 | (4,522) | 10,945 | - |
| Sentinel Lights | | | | | |
| Connections | 168 | 168 | - | 168 | - |
| kWh | 126,989 | 126,989 | - | 126,989 | - |
| kW | 343 | 343 | - | 343 | - |
| Unmetered Loads | | | | | |
| Connections | 499 | 499 | - | 499 | - |
| kWh | 2,273,988 | 2,273,988 | - | 2,273,988 | - |
| | , ., | , ,,,,,,, | | , ,,,,,,, | |
| Embedded Distributor - Hydro One, CND Customers | 2 | 2 | - | 2 | |
| kWh | 12,605,162 | 12,605,162 | - | 12,605,162 | - |
| kW | 24,387 | 24,387 | - | 24,387 | - |
| | | | | , | |
| Embedded Distributor - Waterloo North, CND | 4 | 1 | - | 1 | _ |
| Customers kWh | 1 58,104,381 | 1 58,104,381 | - | 58.104.381 | |
| kW | 114,657 | 114,657 | - | 114,657 | |
| | | , | | | |
| Embedded Distributor - Brantford Power, BCP | 1 | 1 | | 1 | |
| Customers kWh | 347,757 | 1 347,757 | - | | - |
| kW | 1,075 | 347,757 | - | 347,757 1,075 | - |
| | 1,070 | 1,070 | | 1,070 | |
| Embedded Distributor - Hydro One #1, BCP | | | | | |
| Customers | 12 101 720 | 12 101 720 | - | 12 101 720 | - |
| kWh kW | 12,191,720 29,995 | 12,191,720 29,995 | - | 12,191,720 29,995 | - |
| | 23,330 | 29,990 | - | 23,330 | - |
| Embedded Distributor - Hydro One #2, BCP | | | | | |
| Customers | 4 | 4 | - | 4 | - |
| kWh | 43,274,122 | 43,274,122 | - | 43,274,122 | - |
| kW | 102,973 | 102,973 | - | 102,973 | - |
| Total | | | | | |
| Customer/Connections | 82,897 | 82,897 | - | 82,897 | - |
| kWh | 1,665,268,498 | 1,653,951,480 | (11,317,018) | 1,653,951,480 | - |
| kW | 2,837,297 | 2,802,414 | (34,884) | 2,802,414 | - |

The CDM savings are shown in Table 6 below:

Table 6 – 2019 Expected CDM Savings by Rate Class for LRAM Variance Account

| | | General | General | General | | | |
|-----------------------------|-------------|--------------|--------------|----------------|------------|-----------|------------|
| | | Service < 50 | Service > 50 | Service > 1000 | | Street | |
| Year | Residential | kW | to 999 kW | to 4999 kW | Large User | Lights | Total |
| 2019 Test Year - kWh | 23,915,258 | 6,999,588 | 9,916,083 | 8,166,186 | 1,749,897 | 7,582,887 | 58,329,899 |
| 2019 Test Year - kW Annual | | | 31,295 | 19,165 | 3,989 | 21,852 | 76,300 |
| 2019 Test Year - kW Monthly | | | 2,608 | 1,597 | 332 | 1,821 | 6,358 |

Evidence:

Application: Exhibit 1 Section 1.2.6, Exhibit 3.2, Exhibit 3.3, Exhibit 7 Section 7.0, Section 7.1.1, Section 7.1.2, Appendix 74-1

IRRs: 3-Staff-51, 3-Staff-52, 3-Staff-53, 3-Staff-54, 3-Staff-55, 3-Staff-58, 3-Staff-59, 3-VECC-15, 3-VECC-16, 3-VECC-17, 3-VECC-18, 3-VECC-19, 3-VECC-20, 3-VECC-22, 3-VECC-23, 3-VECC-24, 3-VECC-25

Appendices to this Settlement Proposal: Appendix A

Models: 2019 EnergyPlus Load Forecast Model – Settlement.xlsx, 2019 EnergyPlus Load profile model 2006 Hydro One data for 2019 – Settlement.xlsm

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC⁵ and HONI.

Remaining Unsettled Issue:

The Parties agree that the load forecast, CDM adjustment and the LRAMVA threshold value should be adjusted to reflect the Board's final determination on the unsettled issues (for example, Standby Charge and LRAMVA).

3.2 Cost Allocation

Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?

No Settlement: The Parties have been unable to reach a settlement on this issue.

The impact of the Revenue Requirement Settlement on Applicant's proposal in respect of this issue is shown in Table 7 below.

| Customer Class | Cost Ratios from 2019 Cost Allocation Model - Line 75 Tab O1 | Proposed Revenue to Cost Ratio | Board Target Low | Board Target High |
|---|---|--------------------------------------|------------------|----------------------|
| Residential | 85.40% | 91.82% | 85.00% | 115.00% |
| General Service < 50 kW | 108.67% | 108.67% | 80.00% | 120.00% |
| General Service > 50 to 999 kW | 140.27% | 120.00% | 80.00% | 120.00% |
| General Service > 1000 to 4999 kW | 113.54% | 113.54% | 80.00% | 120.00% |
| Large User | 100.66% | 100.66% | 85.00% | 115.00% |
| Street Lights | 150.76% | 120.00% | 80.00% | 120.00% |
| Unmetered Loads | 89.73% | 91.82% | 80.00% | 120.00% |
| Sentinel Lights | 69.62% | 91.82% | 80.00% | 120.00% |
| Embedded Distributor - Hydro One, CND | 120.86% | 100.00% | 80.00% | 120.00% |
| Embedded Distributor - Waterloo North, CND | 144.82% | 100.00% | 80.00% | 120.00% |
| Embedded Distributor - Hydro One #1, BCP | 401.35% | 100.00% | 80.00% | 120.00% |
| Embedded Distributor - Brantford Power, BCP | 44.58% | 100.00% | 80.00% | 120.00% |
| Embedded Distributor - Hydro One #2, BCP | 167.88% | 100.00% | 80.00% | 120.00% |

Table 7 – Revenue-to-Cost Ratios

3.3 Rate Design

Are the applicant's proposals for rate design appropriate, including the proposal for distribution rate harmonization?

No Settlement: The Parties have been unable to reach a settlement on this issue.

The impact of the Revenue Requirement Settlement on the Applicant's proposals in respect of this issue is shown in Table 8 below.

| Customer Class | 2019 2019 Distribution Distribution Rates Rates | | Variance | 2019 Distribution Rates | Variance | 2019 Fixed/Variable |
|---|---|-----------------|----------|-------------------------------|----------|------------------------|
| | Application | Interrogatories | | Settlement | | Split |
| Residential | | | | | | |
| Monthly Service Charge | 27.33 | 27.84 | 0.51 | 27.61 | (0.23) | 100.00% |
| Distribution Volumetric per kWh | - | - | - | - | - | 0.00% |
| General Service < 50 kW | | | | | | |
| Monthly Service Charge | 15.18 | 15.00 | (0.18) | 14.89 | (0.11) | 27.20% |
| Distribution Volumetric per kWh | 0.0162 | 0.0160 | (0.0002) | 0.0159 | (0.0001) | 72.80% |
| General Service > 50 to 999 kW | | | | | | |
| Monthly Service Charge | 111.18 | 99.10 | (12.08) | 98.74 | (0.36) | 14.57% |
| Distribution Volumetric per kW | 4.1019 | 3.6675 | (0.4344) | 3.6544 | (0.0131) | 85.43% |
| General Service > 1000 to 4999 kW | | | | | | |
| Monthly Service Charge | 904.08 | 893.19 | (10.89) | 886.87 | (6.32) | 14.54% |
| Distribution Volumetric per kW | 3.8454 | 3.8061 | (0.0393) | 3.7834 | (0.0227) | 85.46% |
| Large User | | | | | | |
| Monthly Service Charge | 9,388.05 | 9,274.94 | (113.11) | 9,209.36 | (65.58) | 20.71% |
| Distribution Volumetric per kW | 2.2632 | 2.3586 | 0.0954 | 2.3419 | (0.0167) | 79.29% |
| Street Lights | | | | | | |
| Monthly Service Charge | 1.65 | 1.90 | 0.25 | 1.90 | (0.00) | 68.88% |
| Distribution Volumetric per kW | 13.3222 | 15.3069 | 1.9847 | 15.2704 | (0.0365) | 31.12% |
| Sentinel Lights | | | | | | |
| Monthly Service Charge | 2.85 | 2.83 | (0.02) | 2.82 | (0.01) | 28.22% |
| Distribution Volumetric per kW | 42.5882 | 42.2569 | (0.3313) | 42.1667 | (0.0902) | 71.78% |
| Unmetered Loads | | | | | | |
| Monthly Service Charge | 5.79 | 5.83 | 0.04 | 5.81 | (0.02) | 51.68% |
| Distribution Volumetric per kWh | 0.0143 | 0.0143 | - | 0.0143 | - | 48.32% |
| Embedded Distributor - Hydro One, CND | | | | | | |
| Monthly Service Charge | - | - | - | - | - | 0.00% |
| Distribution Volumetric per kW | 1.9143 | 1.7459 | (0.1684) | 1.7543 | 0.0084 | 100.00% |
| Embedded Distributor - Waterloo North, CND | | | | | | |
| Monthly Service Charge | - | - | - | - | - | 0.00% |
| Distribution Volumetric per kW | 1.4220 | 1.3509 | (0.0711) | 1.3628 | 0.0119 | 100.00% |
| Embedded Distributor - Brantford Power, BCP | | | | | | |
| Monthly Service Charge | - | - | - | - | - | 0.00% |
| Distribution Volumetric per kW | 13.9455 | 11.7019 | (2.2436) | 11.7671 | 0.0652 | 100.00% |
| Embedded Distributor - Hydro One #1, BCP | | | | | | |
| Monthly Service Charge | 59.10 | 58.48 | (0.62) | 57.39 | (1.09) | 2.28% |
| Distribution Volumetric per kW | 1.1177 | 0.9738 | (0.1439) | 0.9825 | 0.0087 | 97.72% |
| Embedded Distributor - Hydro One #2, BCP | | | | | | |
| Monthly Service Charge | 59.10 | 58.48 | (0.62) | 57.39 | (1.09) | 100.00% |
| Distribution Volumetric per kW | - | - | - | - | - | 0.00% |

Table 8 – Distribution Charges

3.4 Residential Rate Design

Has the applicant appropriately applied the OEB's policy on residential rate design?

No Settlement: The Parties have been unable to reach a settlement on this issue.

The impact of the Revenue Requirement Settlement on this issue is shown in Table 9 below.

Table 9 – Rate Impacts

| Residential Customer Class | | 2018 Distribution Rates | | 2019 Distribution Rates Settlement | | Difference \$ | | Difference % |
|---------------------------------|----|-------------------------------|--------|---|-------|---------------|----------|--------------|
| CND Service Territory | | | | | | | | |
| Monthly Service Charge | 0, | \$ | 21.35 | \$ | 27.61 | \$ | 6.26 | 29.32% |
| Distribution Volumetric per kWh | ç | \$ | 0.0046 | \$ | - | \$ | (0.0046) | -100.00% |
| Brant County Service Territory | | | | | | | | |
| Monthly Service Charge | 9 | \$ | 24.30 | \$ | 27.61 | \$ | 3.31 | 13.62% |
| Distribution Volumetric per kWh | c, | \$ | 0.0053 | \$ | - | \$ | (0.0053) | -100.00% |

3.5 Retail Transmission Service Rates and LV Rates

Are the proposed Retail Transmission Service Rates and LV Rates appropriate?

No Settlement: The Parties have been unable to reach a settlement on this issue.

3.6 Gross load billing for Retail Transmission Rates for customers who have load displacement generation

Is the proposal for using gross load billing for Retail Transmission Rates for customers who have load displacement generation appropriate?

No Settlement: The Parties have been unable to reach a settlement on this issue.

3.7 Standby Charge for Large Use customer classes with load displacement

Is the proposal for implementing a standby charge for the Large Use, GS 1,000 to 4,999 kW and GS 50 to 999 kW customer classes with load displacement appropriate?

No Settlement: The Parties have been unable to reach a settlement on this issue.

4. ACCOUNTING

4.1 Impacts of Changes

Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

Complete Settlement: The supporting Parties noted below accept the evidence of Energy+ that the impacts of any changes in accounting standards, policies, estimates and adjustments have been properly identified, and the treatment of each of these impacts is appropriate.

Evidence:

Application: Exhibit 1 Sections 1.2.5.1, Sections 1.9.10, and 1.9.12, Appendix 1-3, Appendix 1-18, Exhibit 4 Sections 4.1.4, 4.1.4.1, 4.1.4.2, 4.9.2, 4.9.2.2, Exhibit 9 Section 9.2, Section 9.1.3, Section 9.1.4

IRRs: 4-Staff-72, 4-Staff-73, 9-Staff-98, 9-Staff-99, 9-Staff-103

Appendices to this Settlement Proposal: None

Models: None

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties Taking No Position: TMMC and HONI.

4.2 Deferral and Variance Accounts

Are the applicant's proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, and the continuation of existing accounts appropriate?

Partial Settlement: The Intervenors noted below raised concerns with respect to the appropriate allocation of deferral and variance accounts as between the customers of the former utilities of Cambridge and North Dumfries Hydro and those of Brant County Power. Energy+ confirms that disposition of the Group 1 DVAs separately in each of the Brant County and the CND service territories does not cause a significant difference in the bill impacts (i.e. less than 3% in all cases, except for Waterloo North which is 3.16%) compared to the Energy+ proposal to dispose of Group 1 DVAs on a harmonized basis. On the basis of this understanding, the supporting Parties noted below agree to Energy+'s proposed disposition of the Group 1 DVAs on a harmonized basis. The Group 1 DVA Account Balances are as summarized in Table 10.

The supporting Parties noted below acknowledge that the disposition of Group 1 DVAs will be on an interim basis, consistent with the Board's letter dated July 20, 2018 in which the Board determined that effective immediately the OEB will not approve Group 1 rate riders on a final basis pending the development of further guidance.

As noted in the settlement of issue 1.1 above, the supporting Parties noted below agree that Energy+ will withdraw its proposal to dispose of \$402,807 included in Account 1508 arising due to the sale of Paris property, on the basis that this gain should be considered together with the incremental costs associated with the transition to the Garden Avenue facility.

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| Group 1 DVA Accounts | | Application | Interrogatories | Variance | Settlement | Variance |
|---|------|-------------|-----------------|----------|-------------|-----------|
| LV Variance Account | 1550 | (307,303) | (307,008) | 295 | (307,008) | - |
| Smart Metering Entity Charge Variance Account | 1551 | (16,957) | (16,941) | 16 | (16,941) | - |
| RSVA - Wholesale Market Service Charge | 1580 | (1,699,001) | (1,697,361) | 1,640 | (1,697,361) | - |
| Variance WMS – Sub-account CBR Class A | 1580 | - | - | - | - | - |
| Variance WMS – Sub-account CBR Class B | 1580 | 7,333 | 7,322 | (10) | 7,322 | - |
| RSVA - Retail Transmission Network Charge | 1584 | (1,322,468) | (1,321,209) | 1,259 | (1,321,209) | - |
| RSVA - Retail Transmission Connection Charge | 1586 | (597,981) | (597,410) | 571 | (597,410) | - |
| RSVA - Power (excluding Global Adjustment) | 1588 | 1,235,591 | 1,234,402 | (1,189) | 594,222 | (640,180) |
| RSVA - Global Adjustment | 1589 | 319,329 | 319,023 | (306) | 959,203 | 640,180 |
| Disposition and Recovery/Refund of Regulatory Balances (2009) | 1595 | - | - | - | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2010) | 1595 | - | - | - | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | - | - | - | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | - | - | - | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | - | - | - | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | 10,834 | - | (10,834) | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 1,330 | 344,778 | 343,448 | 344,778 | - |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | (160,773) | - | 160,773 | - | - |
| Total | | (2,530,067) | (2,034,405) | 495,663 | (2,034,405) | - |

Table 10 – Group 1 DVA Accounts

Evidence:

Application: Exhibit 1 Section 1.2.11, Exhibit 9 Sections 9.0 through 9.1.6, Sections 9.3.1 through 9.3.2, Sections 9.4.1 through 9.4.2, Sections 9.4.5 through 9.5, Appendix 9-1 through 9-2

IRRs: 9-Staff-96, 9-Staff-97, 9-Staff-100, 9-VECC-59, 9-VECC-60

Appendices to this Settlement Proposal: Appendix E

Models: 2019 EnergyPlus DVA Continuity_Schedule_CoS – Consolidated – Settlement.xlsb, 2019 EnergyPlus GA-Analysis-Workform - Consolidated - Settlement.xlsb

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC and HONI.

Remaining Unsettled Issue:

The Parties have been unable to reach a settlement on the requested disposition of the Group 2 DVAs. Without limiting the generality of the foregoing, the Intervenors have concerns with the LRAMVA (1568); Monthly Billing Sub-Account (1508), OEB Cost Assessment Sub-Account (1508), and the proposal to dispose of Group 2 DVAs on a harmonized basis.

The Parties agree that Energy+ will file shortly after this Settlement Proposal, updated evidence related to the Monthly Billing Sub-Account (1508) to quantify and reflect the efficiencies achieved as a result of the transition to monthly billing. The Parties agree that an additional round of written discovery limited to this updated evidence would be appropriate prior to the start of the oral hearing. This approach is intended to ensure the board has the most current and accurate information available prior to the oral hearing, and Parties have an opportunity to explore any changes.

The Group 2 DVA Account Balances are as summarized in Table 11.

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| Group 2 DVA Accounts | | Application | Int | errogatories | Variance | Adjusted |
|--|------|-------------------|-----|--------------|-----------------|------------|
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ 25,515 | \$ | 25,494 | \$ (21) | |
| Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance | 1508 | \$ (239) | \$ | (239) | \$ 0 | |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$ 511,449 | \$ | 510,964 | \$ (486) | \$ 416,346 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$ 174,428 | \$ | 174,262 | \$ (165) | |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$ - | \$ | (402,807) | \$ (402,807) | \$- |
| Retail Cost Variance Account - Retail | 1518 | \$ 142,626 | \$ | 142,467 | \$ (159) | |
| Retail Cost Variance Account - STR | 1548 | \$ 2,582 | \$ | 2,580 | \$ (2) | |
| Extra-Ordinary Event Costs | 1572 | \$ (5,870) | \$ | (5,857) | \$ 14 | |
| LRAM Variance Account | 1568 | \$ 1,200,452 | \$ | 1,540,835 | \$ 340,383 | |
| Renewable Generation Connection Capital Deferral Account | 1531 | \$ 5,582 | \$ | - | \$ (5,582) | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital | 1555 | \$ 95,990 | \$ | 95,898 | \$ (92) | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$ 107,169 | \$ | 107,068 | \$ (101) | |
| Meter Cost Deferral Account (MIST Meters) | 1557 | \$ 178,670 | \$ | 178,500 | \$ (170) | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | \$ 1,908,269 | \$ | 1,908,269 | \$ - | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | \$ (2,456,018) | \$ | (2,456,018) | \$ - | |
| Total | | \$ 1,890,604 | \$ | 1,821,418 | \$ (69,187) | |

Table 11 – Group 2 DVA Accounts^{6 7}

 6 Energy+ has adjusted the claim amount for Account 1508 Gain on Sale of Property as the Parties agreed that Energy+ should withdraw its proposal to dispose of the account on the basis that the gain should be considered together with the incremental costs associated with the transition to the Garden Avenue facility.

⁷ Energy+ has adjusted the claim amount for Account 1508 Monthly Bills to record the estimated cash flow benefit attributable to the transition to monthly billing for 2016 and 2017.

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5. OTHER

5.1 Effective Date

Is the proposed effective date (i.e. January 1, 2019) for 2019 rates appropriate?

Complete Settlement: Subject to the Board's acceptance of the balance of this Settlement Proposal, the supporting Parties noted below agree to an effective date of January 1, 2019, for 2019 rates.

Evidence:

Application: Exhibit 1, Section 1.1, Section 1.9.4, Appendix 1-17

IRRs: None.

Appendices to this Settlement Proposal: None.

Models: None.

Supporting Parties: Energy+, CCC, VECC, SEC.

Parties taking no Position: TMMC and HONI.

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APPENDIX A

UPDATED REVENUE REQUIREMENT WORK FORM

The following RRWF summary has been updated to reflect this partial settlement.

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Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers



Version 8.00

| Utility Name | Energy + Inc. | |
|--------------------|--|--|
| Service Territory | Cambridge, North Dumfries and Brant County | |
| Assigned EB Number | EB-2018-0028 | |
| Name and Title | Sarah Hughes, Chief Financial Officer | |
| Phone Number | 519-621-8405, Ext. 2638 | |
| Email Address | shughes@energyplus.ca | |
| Test Year | 2019 | |
| Bridge Year | 2018 | |
| Last Rebasing Year | 2014 | |

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

| <u>1. Info</u> | 8. Rev_Def_Suff |
|----------------------|--|
| 2. Table of Contents | 9. Rev_Reqt |
| 3. Data_Input_Sheet | 10. Load Forecast |
| 4. Rate_Base | 11. Cost Allocation |
| 5. Utility Income | 12. Residential Rate Design |
| <u>6. Taxes_PILs</u> | 13. Rate Design and Revenue Reconciliation |
| 7. Cost_of_Capital | 14. Tracking Sheet |

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
- (5) Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.

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Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input⁽¹⁾

| | _ | Initial Application | (2) | Adjustments | Settlement Agreement | (6) | Adjustments | Per Board Decision |
|---|--|-------------------------------|-----|----------------------------|---|-----|-------------|---------------------------------------|
| 1 | Rate Base | | | | | | | |
| | Gross Fixed Assets (average) | \$184,201,142 | | ############# | \$ 182,594,277 | | | \$182,594,277 |
| | Accumulated Depreciation (average) | (\$26,210,491) | (5) | \$746,309.65 | (\$25,464,181) | | | (\$25,464,181) |
| | Allowance for Working Capital: | • · · · · · · · · · · · | | | | | | • |
| | Controllable Expenses | \$18,355,589 | | (\$360,412) | \$ 17,995,177 | | | \$17,995,177 |
| | Cost of Power | \$157,654,356 7.50% | (9) | \$46,953,238 | \$ 204,607,594 7.50% | (9) | | \$204,607,594 7.50% ⁽⁹⁾ |
| | Working Capital Rate (%) | 7.30 % | , | | 1.30% | ., | | 7.50% |
| 2 | Utility Income | | | | | | | |
| | Operating Revenues: Distribution Revenue at Current Rates | ¢00.000.000 | | (\$400.740) | ¢00.450.000 | | C O | ¢00.450.000 |
| | Distribution Revenue at Proposed Rates | \$33,626,933 \$35,170,323 | | (\$168,713) (\$842,535) | \$33,458,220 \$34,327,788 | | \$0 \$0 | \$33,458,220 \$34,327,788 |
| | Other Revenue: | ψ 3 5,170, 3 25 | | (4042,000) | ψ 3 4 , 3 21,100 | | ψυ | ψ34,321,700 |
| | Specific Service Charges | \$1,765,991 | | \$367.088 | \$2,133,079 | | \$0 | \$2,133,079 |
| | Late Payment Charges | \$189,000 | | \$0 | \$189,000 | | \$0 | \$189,000 |
| | Other Distribution Revenue | | | | \$ - | | \$0 | \$ - |
| | Other Income and Deductions | (\$300,000) | | \$0 | (\$300,000) | | \$0 | (\$300,000) |
| | Total Revenue Offsets | \$1,654,991 | (7) | \$367,088 | \$2,022,079 | | \$0 | \$2,022,079 |
| | Operating Expenses: | | | | | | | |
| | OM+A Expenses | \$18,575,648 | | (\$365,000) | \$ 18,210,648 | | | \$18,210,648 |
| | Depreciation/Amortization | \$6,703,335 | | (\$271,130) | \$ 6,432,205 | | | \$6,432,205 |
| | Property taxes | \$200,710 | | (+/ | \$ 200,710 | | | \$200,710 |
| | Other expenses | \$42,000 | | | 42000 | | | \$42,000 |
| 3 | Taxes/PILs | | | | | | | |
| | Taxable Income: | | | | | | | |
| | | (\$3,954,470) | (3) | | (\$4,098,966) | | | (\$4,098,966) |
| | Adjustments required to arrive at taxable income | | | | | | | |
| | Utility Income Taxes and Rates: | | | | | | | |
| | Income taxes (not grossed up) | \$585,231 | | | \$568,382 | | | \$568,382 |
| | Income taxes (grossed up) | \$796,233 | | | \$773,309 | | | \$773,309 |
| | Federal tax (%) Provincial tax (%) | 15.00% | | | 15.00% | | | 15.00% |
| | Income Tax Credits | 11.50% - \$ | | | 11.50% 0.00% | | | 11.50% 0.00% |
| 4 | Capitalization/Cost of Capital | | | | | | | |
| | Capital Structure: | | | | | | | |
| | Long-term debt Capitalization Ratio (%) | 56.0% | | | 56.0% | | | 56.0% |
| | Short-term debt Capitalization Ratio (%) | 4.0% | (8) | | 4.0% | (8) | | 4.0% (8) |
| | Common Equity Capitalization Ratio (%) | 40.0% | | | 40.0% | | | 40.0% |
| | Prefered Shares Capitalization Ratio (%) | 0.0% | | | 0.0% | | | 0.0% |
| | | | | | | | | |
| | Cost of Capital | | | | | | | |
| | Long-term debt Cost Rate (%) | 4.37% | | | 4.37% | | | 4.37% |
| | Short-term debt Cost Rate (%) | 2.29% | | | 2.82% | | | 2.82% |
| | Common Equity Cost Rate (%) | 9.00% | | | 8.98% | | | 8.98% |
| | Prefered Shares Cost Rate (%) | 0.00% | | | 0.00% | | | 0.00% |

Notes:

- General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
 - (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
 - Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
 Note of additional to additio
 - ³⁾ Net of addbacks and deductions to arrive at taxable income.
 - Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Assumulated Depresiding at the beginning and end of the
 - ⁵⁾ Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
 - (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
 - (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
 - (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

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Contario Energy Board Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

| | Rate Base | | | | | | |
|-------------|------------------------------------|-----|------------------------|---------------|-------------------------|-------------|-----------------------|
| Line No. | Particulars | _ | Initial Application | Adjustments | Settlement Agreement | Adjustments | Per Board Decision |
| 1 | Gross Fixed Assets (average) | (2) | \$184,201,142 | (\$1,606,865) | \$182,594,277 | \$ - | \$182,594,277 |
| 2 | Accumulated Depreciation (average) | (2) | (\$26,210,491) | \$746,310 | (\$25,464,181) | \$ - | (\$25,464,181) |
| 3 | Net Fixed Assets (average) | (2) | \$157,990,651 | (\$860,556) | \$157,130,096 | \$ - | \$157,130,096 |
| 4 | Allowance for Working Capital | (1) | \$13,200,746 | \$3,494,462 | \$16,695,208 | <u>\$ -</u> | \$16,695,208 |
| 5 | Total Rate Base | = | \$171,191,397 | \$2,633,906 | \$173,825,304 | <u> </u> | \$173,825,304 |

(1) Allowance for Working Capital - Derivation

| 6 | Controllable Expenses | | \$18,355,589 | (\$360,412) | \$17,995,177 | \$ - | \$17,995,177 |
|----|---------------------------|-----|---------------|--------------|---------------|-------|---------------|
| 7 | Cost of Power | | \$157,654,356 | \$46,953,238 | \$204,607,594 | \$ - | \$204,607,594 |
| 8 | Working Capital Base | | \$176,009,945 | \$46,592,826 | \$222,602,772 | \$ - | \$222,602,772 |
| | | | | | | | |
| 9 | Working Capital Rate % | (1) | 7.50% | 0.00% | 7.50% | 0.00% | 7.50% |
| | | | | | | | |
| 10 | Working Capital Allowance | : | \$13,200,746 | \$3,494,462 | \$16,695,208 | \$ - | \$16,695,208 |

Notes (1)

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

⁽²⁾ Average of opening and closing balances for the year.

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Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

| Line No. | Particulars | Initial Application | Adjustments | Settlement Agreement | Adjustments | Per Board Decision |
|-------------|---|------------------------|-------------|-------------------------|-------------|-----------------------|
| | Operating Revenues: | | | | | |
| 1 | Distribution Revenue (at Proposed Rates) | \$35,170,323 | (\$842,535) | \$34,327,788 | \$ - | \$34,327,788 |
| 2 | Other Revenue | (1) \$1,654,991 | \$367,088 | \$2,022,079 | \$ - | \$2,022,079 |
| 3 | Total Operating Revenues | \$36,825,314 | (\$475,447) | \$36,349,867 | <u> </u> | \$36,349,867 |
| | Operating Expenses: | | | | | |
| 4 | OM+A Expenses | \$18,575,648 | (\$365,000) | \$18,210,648 | \$ - | \$18,210,648 |
| 5 | Depreciation/Amortization | \$6,703,335 | (\$271,130) | \$6,432,205 | \$ - | \$6,432,205 |
| 6 | Property taxes | \$200,710 | \$ - | \$200,710 | \$ - | \$200,710 |
| 7 | Capital taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | Other expense | \$42,000 | \$ - | \$42,000 | \$ - | \$42,000 |
| 9 | Subtotal (lines 4 to 8) | \$25,521,693 | (\$636,130) | \$24,885,563 | \$ - | \$24,885,563 |
| 10 | Deemed Interest Expense | \$4,344,498 | \$102,692 | \$4,447,190 | \$ | \$4,447,190 |
| 11 | Total Expenses (lines 9 to 10) | \$29,866,191 | (\$533,438) | \$29,332,753 | <u> </u> | \$29,332,753 |
| 12 | Utility income before income | | | | | |
| | taxes | \$6,959,123 | \$57,991 | \$7,017,114 | \$ - | \$7,017,114 |
| 13 | Income taxes (grossed-up) | \$796,233 | (\$22,924) | \$773,309 | <u> </u> | \$773,309 |
| 14 | Utility net income | \$6,162,890 | \$80,915 | \$6,243,805 | <u> </u> | \$6,243,805 |

Notes Other Revenues / Revenue Offsets

(1)

| Specific Service Charges | \$1,765,991 | \$367,088 | \$2,133,079 | \$ - | \$2,133,079 |
|--|---------------------|-----------|--------------------|----------|-----------------|
| Late Payment Charges Other Distribution Revenue | \$189,000 | \$ - | \$189,000 ¢ | \$- ¢ | \$189,000 |
| Other Income and Deductions | \$ - (\$300.000) | ¢ - | \$- (\$300.000) | ф- С- | پ (\$300.000 |
| Other Income and Deductions | (\$300,000) | φ- | (\$300,000) | φ- | (\$300,00 |
| Total Revenue Offsets | \$1,654,991 | \$367,088 | \$2,022,079 | \$ - | \$2,022,07 |

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

| Line No. | Particulars | Application | Settlement Agreement | Per Board Decision |
|----------------|--|----------------------------|----------------------------|----------------------------|
| | Determination of Taxable Income | | | |
| 1 | Utility net income before taxes | \$6,162,890 | \$6,243,805 | \$6,243,805 |
| 2 | Adjustments required to arrive at taxable utility income | (\$3,954,470) | (\$4,098,966) | (\$4,098,966) |
| 3 | Taxable income | \$2,208,420 | \$2,144,839 | \$2,144,839 |
| | Calculation of Utility income Taxes | | | |
| 4 | Income taxes | \$585,231 | \$568,382 | \$568,382 |
| 6 | Total taxes | \$585,231 | \$568,382 | \$568,382 |
| 7 | Gross-up of Income Taxes | \$211,002 | \$204,927 | \$204,927 |
| 8 | Grossed-up Income Taxes | \$796,233 | \$773,309 | \$773,309 |
| 9 | PILs / tax Allowance (Grossed-up Income taxes + Capital taxes) | \$796,233 | \$773,309 | \$773,309 |
| 10 | Other tax Credits | \$ - | \$ - | \$ - |
| | Tax Rates | | | |
| 11 12 13 | Federal tax (%) Provincial tax (%) Total tax rate (%) | 15.00% 11.50% 26.50% | 15.00% 11.50% 26.50% | 15.00% 11.50% 26.50% |

Notes

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Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

| Line No. | Particulars | Capitaliz | zation Ratio | Cost Rate | Return |
|-------------|-------------------------|-----------|---------------------------|-----------|----------------------|
| | | Initial A | pplication | | |
| | | (%) | (\$) | (%) | (\$) |
| | Debt | | (*) | () | (*) |
| 1 | Long-term Debt | 56.00% | \$95,867,182 | 4.37% | \$4,187,687 |
| 2 | Short-term Debt | 4.00% | \$6,847,656 | 2.29% | \$156,811 |
| 3 | Total Debt | 60.00% | \$102,714,838 | 4.23% | \$4,344,498 |
| | Equity | | | | |
| 4 | Common Equity | 40.00% | \$68,476,559 | 9.00% | \$6,162,890 |
| 5 | Preferred Shares | 0.00% | \$ - | 0.00% | \$ - |
| 6 | Total Equity | 40.00% | \$68,476,559 | 9.00% | \$6,162,890 |
| 7 | Total | 100.00% | \$171,191,397 | 6.14% | \$10,507,388 |
| | | Settlemer | nt Agreement | | |
| | | (%) | (\$) | (%) | (\$) |
| | Debt | (70) | (\$) | (70) | (Ψ) |
| 1 | Long-term Debt | 56.00% | \$97,342,170 | 4.37% | \$4,251,115 |
| 2 | Short-term Debt | 4.00% | \$6,953,012 | 2.82% | \$196,075 |
| 3 | Total Debt | 60.00% | \$104,295,182 | 4.26% | \$4,447,190 |
| | | | , <u></u> | | <u> </u> |
| 4 | Equity Common Equity | 40.00% | \$69,530,121 | 8.98% | \$6,243,805 |
| 4 5 | Preferred Shares | 0.00% | \$09,550,121 \$- | 0.00% | \$0,243,005 \$ - |
| 6 | Total Equity | 40.00% | \$69,530,121 | 8.98% | \$6,243,805 |
| U | | 40.00 /8 | \$0 9 ,330,121 | 0.90 % | \$0,245,805 |
| 7 | Total | 100.00% | \$173,825,304 | 6.15% | \$10,690,995 |
| | | Per Boa | rd Decision | | |
| | | (%) | (\$) | (%) | (\$) |
| | Debt | (70) | (Ψ) | (70) | (Ψ) |
| 8 | Long-term Debt | 56.00% | \$97,342,170 | 4.37% | \$4,251,115 |
| 9 | Short-term Debt | 4.00% | \$6,953,012 | 2.82% | \$196,075 |
| 10 | Total Debt | 60.00% | \$104,295,182 | 4.26% | \$4,447,190 |
| | | | <u> </u> | | <u> </u> |
| | Equity | 40.0001 | Acc = + | 0.0001 | #a a ia a c = |
| 11 | Common Equity | 40.00% | \$69,530,121 | 8.98% | \$6,243,805 |
| 12 | Preferred Shares | 0.00% | \$- | 0.00% | <u>\$-</u> |
| 13 | Total Equity | 40.00% | \$69,530,121 | 8.98% | \$6,243,805 |
| 14 | Total | 100.00% | \$173,825,304 | 6.15% | \$10,690,995 |

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

| | | Initial Appli | cation | Settlement A | greement | Per Board D | ecision |
|----------------|--|--|---|--|---|--|---|
| Line No. | Particulars | At Current Approved Rates | At Proposed Rates | At Current Approved Rates | At Proposed Rates | At Current Approved Rates | At Proposed Rates |
| 1 2 3 | Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net | \$33,626,933 \$1,654,991 | \$1,543,390 \$33,626,933 \$1,654,991 | \$33,458,220 \$2,022,079 | \$869,568 \$33,458,220 \$2,022,079 | \$33,458,220 \$2,022,079 | \$869,568 \$33,458,220 \$2,022,079 |
| 4 | Total Revenue | \$35,281,924 | \$36,825,314 | \$35,480,299 | \$36,349,867 | \$35,480,299 | \$36,349,867 |
| 5 6 8 | Operating Expenses Deemed Interest Expense Total Cost and Expenses | \$25,521,693 \$4,344,498 \$29,866,191 | \$25,521,693 \$4,344,498 \$29,866,191 | \$24,885,563 \$4,447,190 \$29,332,753 | \$24,885,563 \$4,447,190 \$29,332,753 | \$24,885,563 \$4,447,190 \$29,332,753 | \$24,885,563 \$4,447,190 \$29,332,753 |
| 9 | Utility Income Before Income Taxes | \$5,415,733 | \$6,959,123 | \$6,147,546 | \$7,017,114 | \$6,147,546 | \$7,017,114 |
| 10 | Tax Adjustments to Accounting Income per 2013 PILs model | (\$3,954,470) | (\$3,954,470) | (\$4,098,966) | (\$4,098,966) | (\$4,098,966) | (\$4,098,966) |
| 11 | Taxable Income | \$1,461,263 | \$3,004,653 | \$2,048,580 | \$2,918,148 | \$2,048,580 | \$2,918,148 |
| 12 13 | Income Tax Rate | 26.50% \$387,235 | 26.50% \$796,233 | 26.50% \$542,874 | 26.50% \$773,309 | 26.50% \$542,874 | 26.50% \$773,309 |
| 14 15 | Income Tax on Taxable Income Income Tax Credits Utility Net Income | \$ - \$5,028,498 | \$ - \$6,162,890 | \$ - \$5,604,672 | \$ - \$6,243,805 | \$ - \$5,604,672 | \$ - \$6,243,805 |
| 16 | Utility Rate Base | \$171,191,397 | \$171,191,397 | \$173,825,304 | \$173,825,304 | \$173,825,304 | \$173,825,304 |
| 17 | Deemed Equity Portion of Rate Base | \$68,476,559 | \$68,476,559 | \$69,530,121 | \$69,530,121 | \$69,530,121 | \$69,530,121 |
| 18 | Income/(Equity Portion of Rate Base) | 7.34% | 9.00% | 8.06% | 8.98% | 8.06% | 8.98% |
| 19 | Target Return - Equity on Rate Base | 9.00% | 9.00% | 8.98% | 8.98% | 8.98% | 8.98% |
| 20 | Deficiency/Sufficiency in Return on Equity | -1.66% | 0.00% | -0.92% | 0.00% | -0.92% | 0.00% |
| 21 22 | Indicated Rate of Return Requested Rate of Return on Rate Base | 5.48% 6.14% | 6.14% 6.14% | 5.78% 6.15% | 6.15% 6.15% | 5.78% 6.15% | 6.15% 6.15% |
| 23 | Deficiency/Sufficiency in Rate of Return | -0.66% | 0.00% | -0.37% | 0.00% | -0.37% | 0.00% |
| 24 25 26 | Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency) | \$6,162,890 \$1,134,392 \$1,543,390 ⁽¹⁾ | \$6,162,890 \$ - | \$6,243,805 \$639,133 \$869,568 ⁽¹⁾ | \$6,243,805 \$0 | \$6,243,805 \$639,133 \$869,568 ⁽¹⁾ | \$6,243,805 \$0 |

Notes:

Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

| Line No. | Particulars | Application | Settlement Agreement | Per Board Decision | |
|-------------|--|--------------|-------------------------|------------------------|--|
| 1 | OM&A Expenses | \$18,575,648 | \$18,210,648 | \$18,210,648 | |
| 2 | Amortization/Depreciation | \$6,703,335 | \$6,432,205 | \$6,432,205 | |
| 3 | Property Taxes | \$200,710 | \$200,710 | \$200,710 | |
| 5 | Income Taxes (Grossed up) | \$796,233 | \$773,309 | \$773,309 | |
| 6 | Other Expenses | \$42,000 | \$42,000 | \$42,000 | |
| 7 | Return | | | | |
| | Deemed Interest Expense | \$4,344,498 | \$4,447,190 | \$4,447,190 | |
| | Return on Deemed Equity | \$6,162,890 | \$6,243,805 | \$6,243,805 | |
| | | | | | |
| 8 | Service Revenue Requirement | | | | |
| | (before Revenues) | \$36,825,314 | \$36,349,867 | \$36,349,867 | |
| | | | | | |
| 9 | Revenue Offsets | \$1,654,991 | \$2,022,079 | \$2,022,079 | |
| 10 | Base Revenue Requirement | \$35,170,323 | \$34,327,788 | \$34,327,788 | |
| | (excluding Tranformer Owership Allowance credit adjustment) | | | | |
| 11 | Distribution revenue | \$35,170,323 | \$34,327,788 | \$34,327,788 | |
| 12 | Other revenue | \$1,654,991 | \$2,022,079 | \$2,022,079 | |
| | | | | | |
| 13 | Total revenue | \$36,825,314 | \$36,349,867 | \$36,349,867 | |
| 14 | Difference (Total Revenue Less Distribution Revenue Requirement before Revenues) | \$ - | (1) \$ - | (1) \$- ⁽¹⁾ | |

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

| | Application | Settlement Agreement | Δ% ⁽²⁾ | Per Board Decision | Δ% (2 |
|---|--------------|----------------------|-------------------|--------------------|-------|
| Service Revenue Requirement Grossed-Up Revenue | \$36,825,314 | \$36,349,867 | (\$0) | \$36,349,867 | (\$1 |
| Deficiency/(Sufficiency) | \$1,543,390 | \$869,568 | (\$0) | \$869,568 | (\$1 |
| | | | | | |
| Base Revenue Requirement (to be | | | | | |
| Base Revenue Requirement (to be recovered from Distribution Rates) Revenue Deficiency/(Sufficiency) | \$35,170,323 | \$34,327,788 | (\$0) | \$34,327,788 | (\$ |

Notes

(2)

Line 11 - Line 8

Percentage Change Relative to Initial Application

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Contario Energy Board Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix** 2-I should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

| | Stage in Process: | | Settlement Agreement | | | | | | | |
|----------|---|---|--------------------------------------|--|---|----------------------------|--|---|----------------------|--|
| | Customer Class | | Initial Application Settlement Agree | | ement Agreement | | Per | Board Decision | | |
| | Input the name of each customer class. | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual |
| 1 2 | Residential GS <50 | 58,677 6,451 | 466,068,279 195,276,256 | - | 58,677 6.451 | 461,453,716 193,967,011 | | | | |
| 3 | GS <50 GS> 50- 999 kW | 801 | 493,112,062 | 1,574,312 | 801 | 491,288,356 | 1,568,556 | | | |
| 4 | GS> 1.000 - 4.999 kW | 30 | 231,017,192 | 592,051 | 30 | 229,378,990 | 588,206 | | | |
| 5 | Large Use | 2 | 145,503,126 | 382,038 | 2 | 145,141,006 | 361,276 | | | |
| 6 | Street Light | 16,260 | 5,367,464 | 15,467 | 16,260 | 3,798,281 | 10,945 | | | |
| 7 | Sentinel | 168 | 126,989 | 343 | 168 | 126,989 | 343 | | | |
| 8 | Unmetered Scattered Load | 499 | 2,273,988 | - | 499 | 2,273,988 | | | | |
| 9 | Embedded Distributor Hydro One - CND | 2 | 12,605,162 | 24,387 | 2 | 12,605,162 | 24,387 | | | |
| 10 | Embedded Distributor Waterloo North Hydro - | CN 1 | 58,104,381 | 114,657 | 1 | 58,104,381 | 114,657 | | | |
| 11 | Embedded Distributor Hydro One 1 - BCP | 1 | 12,191,720 | 29,995 | 1 | 12,191,720 | 29,995 | | | |
| 12 | Embedded Distributor Brantford Power - BCP | 1 | 347,757 | 1,075 | 1 | 347,757 | 1,075 | | | |
| 13 14 | Embedded Distributor Hydro One 2 - BCP | 4 | 43,274,122 | 0 | 4 | 43,274,122 | 102,973 | | | |
| 14 | | | | | | | | | | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | | | | | | | | | | |
| | Total | | 1,665,268,498 | 2,734,324 | | 1,653,951,480 | 2,802,414 | | - | - |

Notes:

(1) Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

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Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: Settlement Agreement

A) Allocated Costs

| Name of Customer Class ⁽³⁾ From Sheet 10, Load Forecast | Costs Allocated fro Previous Study ⁽¹⁾ | m % | llocated Class enue Requirement | % |
|---|--|--|--|---------|
| FIOIN Sheet TO. LOad Forecast | | | (7A) | |
| 1 Residential | \$ 17,230,3 | 8 50.27% | \$ 22,646,854 | 62.30% |
| 2 GS <50 | \$ 4,015,04 | 5 11.71% | \$ 4,104,442 | 11.29% |
| 3 GS> 50- 999 kW | \$ 7,645,18 | 5 22.30% | \$ 5,633,412 | 15.50% |
| 4 GS> 1,000 - 4,999 kW | \$ 2,339,67 | 0 6.83% | \$ 2,012,723 | 5.54% |
| 5 Large Use | \$ 1,540,1 | 3 4.49% | \$ 1,108,342 | 3.05% |
| 5 Street Light | \$ 1,085,94 | .5 3.17% | \$ 494,718 | 1.36% |
| 7 Sentinel | \$ 22,38 | .5 0.07% | \$ 23,393 | 0.06% |
| B Unmetered Scattered Load | \$ 68,50 | 0.20% | \$ 78,300 | 0.22% |
| Embedded Distributor Hydro One - CND | \$ 61,53 | 0.18% | \$ 43,414 | 0.12% |
| Embedded Distributor Waterloo North H | \$ 133,82 | 0.39% | \$ 157,922 | 0.43% |
| 1 Embedded Distributor Hydro One 1 - BC | \$ 121,99 | 0.36% | \$ 30,519 | 0.08% |
| 2 Embedded Distributor Brantford Power - | \$ 13,55 | 0.04% | \$ 12,850 | 0.04% |
| Embedded Distributor Hydro One 2 - BC | D | | \$ 2,978 | 0.01% |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 3 | | | | |
| 9 | | | | |
| 5 D | | | | |
| Total | \$ 34,278,10 | 100.00% | \$ 36,349,867 | 100.00% |
| | | Service Revenue Requirement (from Sheet 9) | \$ 36,349,867.47 | |

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.

(2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.

(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

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B) Calculated Class Revenues

| Name of Customer Class | current approved | | а | LF X current approved rates X | | Proposed Rates | Miscellaneous Revenues | | |
|--|------------------|---------------|----|----------------------------------|----|----------------|---------------------------|-----------|--|
| | | rates (7B) | | (1+d) (7C) | | (7D) | | (7E) | |
| 1 Residential | \$ | 17,528,595 | \$ | 17,984,157 | \$ | 19,437,846 | \$ | 1,356,031 | |
| 2 GS <50 | \$ | 4,131,617 | \$ | 4,238,997 | \$ | 4,238,997 | \$ | 221,287 | |
| 3 GS> 50- 999 kW | \$ | 7,466,138 | \$ | 7,660,180 | \$ | 6,518,528 | \$ | 241,566 | |
| 4 GS> 1,000 - 4,999 kW | \$ | 2,140,493 | \$ | 2,196,124 | \$ | 2,196,124 | \$ | 89,119 | |
| 5 Large Use | \$ | 1,040,061 | \$ | 1,067,091 | \$ | 1,067,091 | \$ | 48,561 | |
| 6 Street Light | \$ | 671,811 | \$ | 689,272 | \$ | 537,111 | \$ | 56,550 | |
| 7 Sentinel | \$ | 14,573 | \$ | 14,951 | \$ | 20,145 | \$ | 1,334 | |
| 8 Unmetered Scattered Load | \$ | 64,042 | \$ | 65,706 | \$ | 67,343 | \$ | 4,551 | |
| 9 Embedded Distributor Hydro One - CND | \$ | 50,527 | \$ | 51,840 | \$ | 42,784 | \$ | 630 | |
| 10 Embedded Distributor Waterloo North H | \$ | 221,287 | \$ | 227,038 | \$ | 156,258 | \$ | 1,665 | |
| 11 Embedded Distributor Hydro One 1 - BC | \$ | 119,034 | \$ | 122,127 | \$ | 30,158 | \$ | 361 | |
| 12 Embedded Distributor Brantford Power - | \$ | 5,388 | \$ | 5,528 | \$ | 12,649 | \$ | 200 | |
| 13 Embedded Distributor Hydro One 2 - BC 14 15 | \$ | 4,655 | \$ | 4,776 | \$ | 2,754 | \$ | 224 | |
| 16 17 | | | | | | | | | |
| 18 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| Total | \$ | 33,458,220 | \$ | 34,327,788 | \$ | 34,327,788 | \$ | 2,022,079 | |

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

(5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

(6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

(7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

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C) Rebalancing Revenue-to-Cost Ratios

| Name of Customer Class | Previously Approved Ratios | Status Quo Ratios | Proposed Ratios | Policy Range |
|---|-------------------------------|-------------------|------------------|--------------|
| | Most Recent Year: | (7C + 7E) / (7A) | (7D + 7E) / (7A) | |
| | % | % | % | % |
| 1 Residential | 95.70% | 85.40% | 91.82% | 85 - 115 |
| 2 GS <50 | 102.70% | 108.67% | 108.67% | 80 - 120 |
| 3 GS> 50- 999 kW | 117.40% | 140.27% | 120.00% | 80 - 120 |
| 4 GS> 1,000 - 4,999 kW | 102.30% | 113.54% | 113.54% | 80 - 120 |
| 5 Large Use | 93.90% | 100.66% | 100.66% | 85 - 115 |
| 6 Street Light | 70.00% | 150.76% | 120.00% | 80 - 120 |
| 7 Sentinel | 70.00% | 69.62% | 91.82% | 80 - 120 |
| 8 Unmetered Scattered Load | 117.40% | 89.73% | 91.82% | 80 - 120 |
| 9 Embedded Distributor Hydro One - CND | | 120.86% | 100.00% | 80 - 120 |
| 10 Embedded Distributor Waterloo North H | 10010070 | 144.82% | 100.00% | 80 - 120 |
| 11 Embedded Distributor Hydro One 1 - BC | | 401.35% | 100.00% | 80 - 120 |
| 12 Embedded Distributor Brantford Power - | Not Available | 44.58% | 100.00% | 80 - 120 |
| 13 Embedded Distributor Hydro One 2 - BC | Not Available | 167.88% | 100.00% | 80 - 120 |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
 (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

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(D) Proposed Revenue-to-Cost Ratios (11)

| Name of Customer Class | Prope | osed Revenue-to-Cost Rat | io | Policy Range | |
|---|-----------|--------------------------|---------|--------------|--|
| | Test Year | Period | | | |
| | 2019 | 2020 | 2021 | | |
| 1 Residential | 91.82% | 91.82% | 91.82% | 85 - 115 | |
| 2 GS <50 | 108.67% | 108.67% | 108.67% | 80 - 120 | |
| 3 GS> 50- 999 kW | 120.00% | 120.00% | 120.00% | 80 - 120 | |
| 4 GS> 1,000 - 4,999 kW | 113.54% | 113.54% | 113.54% | 80 - 120 | |
| 5 Large Use | 100.66% | 100.66% | 100.66% | 85 - 115 | |
| 6 Street Light | 120.00% | 120.00% | 120.00% | 80 - 120 | |
| 7 Sentinel | 91.82% | 91.82% | 91.82% | 80 - 120 | |
| 8 Unmetered Scattered Load | 91.82% | 91.82% | 91.82% | 80 - 120 | |
| 9 Embedded Distributor Hydro One - CND | 100.00% | 100.00% | 100.00% | 80 - 120 | |
| 10 Embedded Distributor Waterloo North H | 100.00% | 100.00% | 100.00% | 80 - 120 | |
| 11 Embedded Distributor Hydro One 1 - BC | 100.00% | 100.00% | 100.00% | 80 - 120 | |
| 12 Embedded Distributor Brantford Power - | 100.00% | 100.00% | 100.00% | 80 - 120 | |
| 13 Embedded Distributor Hydro One 2 - BC | 100.00% | 100.00% | 100.00% | 80 - 120 | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| | | | | | |

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

| Test Year Billing Determinants for Residential Class | | | | | | | | | | |
|--|-------------|---------------|--|--|--|--|--|--|--|--|
| Customers 58,6 | | | | | | | | | | |
| kWh | 461,453,716 | | | | | | | | | |
| | | | | | | | | | | |
| Proposed Residential Class Specific Revenue | \$ | 19,437,845.97 | | | | | | | | |
| Requirement ¹ | | | | | | | | | | |
| | | | | | | | | | | |
| Residential Base Rates on Current Tariff | | | | | | | | | | |
| Monthly Fixed Charge (\$) | \$ | 21.81 | | | | | | | | |
| Distribution Volumetric Rate (\$/kWh) | \$ | 0.0047 | | | | | | | | |

B Current Fixed/Variable Split

| | Base Rates | Billing Determinants | Revenue | | % of Total Revenue |
|----------|-------------|----------------------|---------|---------------|--------------------|
| Fixed | 21.80819867 | 58,677 | \$ | 15,355,735.85 | 87.60% |
| Variable | 0.004708725 | 461,453,716 | \$ | 2,172,858.70 | 12.40% |
| TOTAL | - | - | \$ | 17,528,594.54 | - |

C Calculating Test Year Base Rates

| Number of Remaining Rate Design Policy | |
|--|---|
| Transition Years ² | 1 |

| | Test Year Revenue @ Current F/V Split | Test Year Base Rates @ Current F/V Split | Reconciliation - Test Year Base Rates @ Current F/V Split |
|----------|--|---|---|
| Fixed | \$ 17,028,314.93 | 24.18 | \$ 17,025,784.59 |
| Variable | \$ 2,409,531.04 | 0.0052 | \$ 2,399,559.32 |
| TOTAL | \$ 19,437,845.97 | - | \$ 19,425,343.91 |

| | | | | | Revenue |
|----------|---------------|------------------------------|----|------------------|---------------------|
| | | Revenue @ new Final Adjusted | | Reconciliation @ | |
| | New F/V Split | F/V Split | | Base Rates | Adjusted Rates |
| Fixed | 100.00% | \$ 19,437,845.97 | \$ | 27.61 | \$ 19,440,939.31 |
| Variable | 0.00% | \$ - | \$ | - | \$ - |
| TOTAL | - | \$ 19,437,845.97 | | - | \$ 19,440,939.31 |

| Checks ³ | |
|--|------------|
| Change in Fixed Rate | \$ 3.43 |
| Difference Between Revenues @ Proposed Rates | \$3,093.34 |
| and Class Specific Revenue Requirement | 0.02% |

Notes:

- ¹ The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- ² The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- ³ Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluentric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PLs, etc.

| | Stage in Process: Settlement Agreement | | | | | | Class All | ocated Reve | nues | | | | | | | Distr | ibution Rates | | Revenue Reconciliation | | | |
|---|---|-------------------------------------|--|---|---|---|---|--|--|--|---|---|-----|--|--|----------|---|---|---|--|---|--|
| | Customer and Load Forecast | | | | | From She | | est Allocation | | net 12. | Fixed / Varia Percentage to b fraction betw | e entered as a | - | | | <u> </u> | | | | | | |
| | Customer Class | Volumetric Charge Determinant | Customers / Connections | kWh | kW or kVA | Total Class Revenue Requiremen | | Monthly Service Charge | Volu | umetric | Fixed | Variable | c | ansformer Ownership owance ¹ (\$) | Monthly Serv | No. of | Volume Rate | tric Rate No. of | | Volumetric | Revenues less Transformer Ownership | |
| | From sheet 10. Load Forecast | Determinant | | | | Kequiteriter | • | Charge | | | | | All | Dwance (\$) | Rate | decimals | Rate | decimals | MSC Revenues | revenues | Allowance | |
| 1 2 3 4 5 6 6 7 7 8 9 10 11 12 13 14 15 16 17 7 18 8 19 20 | Residential GS <50 GS <50 SS 50-999 KW GS = 1,00- 4,999 KW Lange Use Street Light Sentinel Unmetered Scattered Load Embedded Distributor Hydro One - Ch Embedded Distributor Hydro One 1 - E Embedded Distributor Brantford Powe Embedded Distributor Hydro One 2 - E | HydrikW BCP kW r - BCkW | 58,677 6,451 801 30 2 16,260 168 499 2 1 1 1 1 4 - - - - - | 461,453,716 193,967,011 491,288,356 229,379,399 145,141,006 3,799,281 12,0989 2,273,988 12,005,162 58,104,381 12,191,720 347,757 43,274,122 | 1,568,556 588,206 361,276 10,945 343 - 24,387 114,657 29,995 1,075 102,973 - - - - - | \$ 19,437,84 \$ 4,238,95 \$ 6,518,52 \$ 2,196,12 \$ 1,067,06 \$ 537,11 \$ 20,14 \$ 67,34 \$ 42,77 \$ 156,22 \$ 30,61 \$ 12,64 \$ 2,75 | 7 \$ 84 \$ 1 \$ 5 \$ 4 \$ 5 \$ 8 \$ 8 \$ 8 \$ 9 \$ | 19,437,946 1,153,007 949,516 319,232 221,025 369,970 5,685 34,804 - - 689 8 8,- 2,754 | \$ 5, \$ 1, \$ \$ \$ \$ \$ \$ | 0,085,990 ,876,892 ,876,892 846,067 167,142 14,460 32,539 42,784 42,784 156,258 29,469 12,649 | 100.00% 27.20% 14.57% 14.57% 68.88% 68.88% 0.07% 28.22% 51.68% 0.00% 0.00% 0.00% | 0.00% 72.80% 85.43% 85.46% 71.78% 11.78% 10.00% 97.72% 100.00% 0.00% | | 163,077 348,498 | \$27.61 \$14.85 \$98.74 \$99.209.36 \$1.99 \$2.82 \$5.81 \$0.00 \$0.00 \$77.35 \$0.00 \$77.35 | | \$0.0000 k \$3.0554 k \$3.7854 k \$2.3419 k \$1.52704 k \$1.52704 k \$1.7671 k \$1.7671 k \$0.9225 k \$1.17671 k \$0.0000 k | Wh W W W W W W W W W W W W W | \$ 19,440,393,31 \$ 1,152,622,03 \$ 949,652,13 \$ 319,231,78 \$ 221,024,64 \$ 370,717,99 \$ 5,686,12 \$ 34,790,28 \$ - \$ 688,68 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ 3,044,075,64797 \$ 5,732,131,1144 \$ 2,225,418,712 \$ 846,072,820 \$ 167,141,6027 \$ 14,458,8048 \$ 32,2518,0248 \$ 42,782,8783 \$ 166,254,4020 \$ 22,946,06997 \$ 12,649,161 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ 19,440,930,31 \$ 4,238,704,51 \$ 6,518,616,74 \$ 1,96,152,00 \$ 1,007,037,63 \$ 20,144,92 \$ 67,308,31 \$ 42,782,88 \$ 156,254,40 \$ 30,156,38 \$ 1,2649,16 \$ 2,754,72 \$ \$. \$ \$. \$. | |
| | | | | | | | | | | Т | otal Transformer Own | ership Allowance | \$ | 511,575 | | | | | Total Distribution R | evenues | \$34,329,422.55 | |
| No | tes: | | | | | | | | | | | | | | | | Rates recover reve | nue requirement | Base Revenue Requ | irement | \$34,327,788.47 | |
| 1 | Transformer Ownership Allowance is e | entered as a positive a | amount, and only for | those classes to wh | ich it applies. | | | | | | | | | | | | | | Difference % Difference | | \$ 1,634.08 0.005% | |

² The Fixed/Variable split, for each customer class, drives the 'rate generator' portion of this sheet of the RRWF. Only the 'fixed' fraction is entered, as the sum of the 'fixed' and 'variable' portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the 'fixed' ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

(2) Short description of change. issue. etc.

Summary of Proposed Changes

| | | | Cost | f Capital | Rate Bas | e and Capital Exp | enditures | Ор | erating Expens | es | Revenue Requirement | | | | | |
|---|--------------------------|---|-----------------------------|--------------------------------|------------------------|------------------------|-----------------------------------|--------------------------------|--------------------|-----------------------|-----------------------------------|----------------------------|------------------------------|-----------------------------|--|--|
| | Reference ⁽¹⁾ | Item / Description ⁽²⁾ | | Regulated Rate of Return | Rate Base | Working Capital | Working Capital Allowance (\$) | Amortization / Depreciation | Taxes/PILs | OM&A | Service Revenue Requirement | Other Revenues | | Revenue Deficiency / | | |
| | | Original Application | \$ 10,507,38 | 6.14% | \$ 171,191,397 | \$ 176,009,945 | \$ 13,200,746 | \$ 6,703,335 | \$ 796,233 | \$ 18,575,648 | \$ 36,825,314 | \$ 1,654,991 | | Sufficiency \$ 1,543,390 | | |
| 1 | Update for 2017 actuals | Costs, CDM results and peak load for LDG customer Change | \$ 10,776,273 \$ 268,884 | | | • / · · · / | • • • • • • • • | | | | \$ 36,787,451 -\$ 37,863 | | | | | |
| 2 | 3-Staff-56 | Pole rental impact Change | \$ 10,776,27 \$ - | 2 6.14% 0.00% | \$ 175,572,184 \$ - | \$ 222,967,772 \$ - | \$ 16,722,583 \$ - | \$ 6,460,652 \$ - | \$ 732,168 \$ - | \$ 18,575,648 \$ - | \$ 36,787,451 \$ - | \$ 1,870,459 \$ 228,903 | | | | |
| 3 | 1-Staff-15 f) | Remove BPI Shared Services Change | \$ 10,641,46 -\$ 134,80 | | | | | | | | | | \$ 34,572,250 -\$ 344,742 | | | |
| 4 | | Settlement Proposal Change | \$ 10,690,999 \$ 49,52 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | |

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APPENDIX B

UPDATED APPENDIX 2-AB: CAPITAL EXPENDITURE SUMMARY

Appendix 2-AB Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements Consolidated Former CND and BCP (2014-2015) and Energy+ Inc. (2016-2023)

First year of Forecast Period: 2019

| | Historical Period (previous plan ¹ & actual) | | | | | | | | | | | | | | Foreca | st Period (| planned) | | | |
|--|---|---------------------------|---------|----------|----------------------|---------|---------|-------------------|---------|----------|--------------------|---------|----------|-------------------------|---------|----------------|----------|----------|----------|----------|
| CATEGORY | | 2014 | | | 2015 | | | 2016 | | | 2017 | | | 2018 | | 2019 | 2020 | 2021 | 2022 | 2023 |
| CATEGORT | Plan | Actual | Var | Plan | Actual | Var | Plan | Actual | Var | Plan | Actual | Var | Plan | Forecast | Var | 2013 | 1010 | 2021 | LULL | 2025 |
| | \$'0 | 000 | % | \$'0 | 000 | % | \$ '000 |) | % | \$ ' | 000 | % | \$1 | 000 | % | | | \$ '000 | | |
| System Access | 9,038 | 3,781 | (58.2%) | 11,749 | 8,064 | (31.4%) | 4,355 | 5,486 | 26.0% | 4,867 | 5,599 | 15.0% | 5,423 | 7,588 | 39.9% | 7,069 | 4,007 | 4,352 | 3,934 | 4,129 |
| System Renewal | 5,921 | 4,361 | (26.3%) | 5,925 | 6,069 | 2.4% | 6,700 | 8,193 | 22.3% | 9,064 | 9,470 | 4.5% | 5,819 | 6,148 | 5.7% | 5,206 | 8,591 | 8,007 | 8,849 | 8,672 |
| System Service | 862 | 581 | (32.6%) | 745 | 1,399 | 87.8% | 840 | 718 | (14.5%) | 1,984 | 87 | (95.6%) | 2,531 | 704 | (72.2%) | 127 | 591 | 954 | 422 | 422 |
| General Plant | 4,306 | 3,037 | (29.5%) | 2,476 | 2,337 | (5.6%) | 2,182 | 1,786 | (18.1%) | 3,016 | 2,413 | (20.0%) | 1,880 | 1,527 | (18.8%) | 943 | 5,556 | 1,668 | 9,638 | 1,765 |
| Deferred Revenue (Capital Contributions) | (2,436) | (756) | (69.0%) | (4,082) | (4,496) | 10.1% | (1,279) | (2,763) | 116.0% | (1,429) | (3,212) | 124.8% | (2,133) | (3,778) | 77.1% | (1,966) | (769) | (886) | (772) | (782) |
| TOTAL EXPENDITURE | 17,691 | 11,004 | (37.8%) | 16,813 | 13,373 | (20.5%) | 12,798 | 13,420 | 4.9% | 17,502 | 14,357 | (18.0%) | 13,520 | 12,189 | (9.8%) | 11,379 | 17,976 | 14,095 | 22,071 | 14,206 |
| System O&M | \$ 5,805 | \$ 5,857 | 0.9% | \$ 6,136 | \$ 5,636 | (8.1%) | 5,721 | 5,606 | (2.0%) | \$ 5,661 | \$ 5,747 | 1.5% | \$ 5,915 | \$ 5,915 | 0.0% | \$ 5,931 | \$ 5,976 | \$ 6,022 | \$ 6,069 | \$ 6,116 |
| Total Net Expenditures Change in Work in Progress Assets Not In Use Asset Transfer on FA Continuity Schedule - Not an Addition | | \$ 11,004 (806) 631 | | | \$ 13,373 (2,156) | | | \$ 13,420 (72) | | | \$ 14,357 1,284 | _ | | \$ 12,189 - (128) | _ | \$ 11,379 - | _ | | | |
| Total Net Expenditures, as per Fixed Asset Continuity Schedules | | 10,829 | | | 11,217 | | | 13,348 | | | 15,641 | | | 12,061 | - | 11,379 | | | | |

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APPENDIX C

UPDATED APPENDIX 2-BA: 2018 & 2019 FIXED ASSET CONTINUITY SCHEDULES

Appendix 2-BA

Fixed Asset Continuity Schedule ¹

| Accounting Standard | MIFRS |
|---------------------|-------|
| Year | 2018 |

| cui | |
|-----|--|
| | |
| | |

| | | Cost | | | | | | | | | | | | | | | | | | |
|---------------------------|-----------------------------|---|----------|--------------------|----------|-----------------------|----------|-----------------------|----------|-------------------|-----|-----------------|------------|-------------------|--------|----------------------|----------|---|-----------|-------------------|
| CCA Class ² | OEB Account ³ | Description ³ | | Opening Balance | A | dditions ⁴ | | isposals ⁶ | Clo | osing Balance | | Opening Balance | | umulated Depre | | sposals ⁶ | | Closing Balance | N | Net Book Value |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ | 4,906,380 | \$ | 315,358 | \$ | - | \$ | 5,221,738 | 44 | (2,950,984) | \$ | (703,947) | \$ | - | \$ | (3,654,931) | \$ | 1,566,80 |
| CEC | 1612 | Land Rights (Formally known as Account 1906) | \$ | _ | \$ | | \$ | | \$ | _ | g | | \$ | _ | \$ | | \$ | | \$ | |
| N/A | 1805 | Land | \$ | 347,843 | \$ | - | \$ | - | \$ | 347,843 | 9 | | \$ | - | \$ | - | \$ | - | \$ | 347,84 |
| 47 | 1808 | Buildings | \$ | 1,451,373 | \$ | - | \$ | - | \$ | 1,451,373 | 9 | | \$ | (32,798) | \$ | - | \$ | (165,252) | \$ | 1,286,12 |
| 13 | 1810 | Leasehold Improvements | \$ | - | \$ | - | \$ | - | \$ | - | 9 | | \$ | - | \$ | - | \$ | - | \$ | |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ | 9,434,192 | \$ | 35.000 | \$ | - | \$ | 9,469,192 | 9 | | \$ | (270,136) | \$ | - | \$ | (1,902,659) | ŝ | 7,566,53 |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ | - | \$ | - | \$ | - | \$ | - | 9 | (1 1 7 | \$ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1825 | Storage Battery Equipment | \$ | - | \$ | - | \$ | - | \$ | - | 9 | | ŝ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ | 35,205,590 | T | 3,819,096 | \$ | (250,000) | \$ | 38,774,686 | 9 | | - T | (855,540) | \$ | 175.000 | \$ | (2,163,519) | \$ | 36,611,16 |
| 47 | 1835 | Overhead Conductors & Devices | \$ | 36,799,611 | | 4.395.213 | \$ | - | \$ | 41,194,824 | 9 | (, = ,= -, | | (1.046.324) | | - | \$ | | | 37.219.05 |
| 47 | 1840 | Underground Conduit | \$ | | | 1,562,020 | \$ | - | \$ | 22,639,576 | 9 | | | (301,972) | | - | \$ | | | 21.372.12 |
| 47 | 1845 | Underground Conductors & Devices | \$ | | | 2,201,884 | \$ | - | \$ | 32,946,626 | 9 | | | (725,197) | | - | \$ | (, : , , , | | 29,788,35 |
| 47 | 1850 | Line Transformers | \$ | 33,301,784 | | 2,297,895 | \$ | (450,000) | \$ | 35,149,679 | 9 | | | | | 315,000 | \$ | (1,313,206) | | 33,836,47 |
| 47 | 1855 | Services (Overhead & Underground) | \$ | 1.547.792 | \$ | - | \$ | (100,000) | \$ | 1,547,792 | 9 | (- // | \$ | (42,514) | | - | \$ | (194,474) | \$ | 1,353,31 |
| 47 | 1860 | Meters | \$ | ,- , - | \$ | 774.242 | \$ | (300,000) | \$ | 10.730.605 | 9 | | | (789,744) | | 210.000 | \$ | (3.952.818) | \$ | 6.777.78 |
| N/A | 1905 | Land | \$ | 301.423 | \$ | - | \$ | (87,795) | \$ | 213,628 | 9 | | \$ | (100,144) | \$ | 210,000 | \$ | (0,002,010) | \$ | 213,62 |
| 47 | 1908 | Buildings & Fixtures | \$ | 2,670,200 | \$ | 14,500 | \$ | (544,100) | \$ | 2,140,600 | 9 | | - T | (132,838) | \$ | 273,198 | \$ | (590,647) | \$ | 1,549,95 |
| 13 | 1910 | Leasehold Improvements | \$ | 24,525 | \$ | 14,500 | \$ | (344,100) | \$ | 24,525 | 4 | | | (152,050) | \$ | 275,150 | \$ | (24,525) | ¢ | 1,040,00 |
| 8 | 1915 | Office Furniture & Equipment | \$ | 529,195 | \$ | 9.200 | \$ | - | \$ | 538.395 | 4 | | | (58,393) | \$ | | \$ | (270.624) | \$ | 267,77 |
| 45.1 | 1913 | Computer EquipHardware | \$ | 1,926,509 | \$ | 205,200 | \$ | - | \$ | 2,131,709 | 4 4 | | | (216,453) | | | \$ \$ | (-/- / | ۹ \$ | 321,39 |
| 10 | 1920 | Transportation Equipment | \$ | 3.523.708 | \$ | 100.000 | \$ | - | \$ \$ | 3.623.708 | 4 | | \$ | (455,861) | | | \$ \$ | (1,076,547) | | 2.547.16 |
| 8 | 1930 | | \$ \$ | | ֆ Տ | 100,000 | \$ | - | \$ \$ | | 19 | | | | ֆ Տ | - | \$ \$ | (1,076,547) (5,894) | \$ \$ | |
| 8 | 1935 | Stores Equipment | \$ \$ | 15,399 679.589 | э \$ | - 108.500 | ֆ Տ | - | \$ \$ | 15,399 788.089 | 4 | | | (1,463) (100,598) | | - | \$ \$ | (318,410) | T | 9,50 469.67 |
| | 1940 | Tools, Shop & Garage Equipment | \$ \$ | | э \$ | 108,500 | ֆ Տ | - | \$ \$ | , | 4 | | | (100,598) | ֆ Տ | - | | (318,410) | \$ | 469,67 |
| 8 | 1945 | Measurement & Testing Equipment | \$ \$ | 11,161 12,750 | э \$ | - | ֆ Տ | - | \$ \$ | 11,161 12,750 | 17 | · · · / | | - | ծ Տ | - | \$ | | -\$ \$ | 1,26 |
| - | 1950 | Power Operated Equipment | | | | | - | | | | | | | (2,549) | | | \$ | (11,485) | | |
| 8 | | Communications Equipment | \$ | 512 | \$ | - | \$ \$ | - | \$ \$ | 512 | 44 | | \$ | - | \$ | - | \$ \$ | | -\$ | 5 |
| 8 | 1960 | Miscellaneous Equipment | \$ | 304,897 | \$ | - | \$ | - | \$ | 304,897 | 4 | (299,557) | \$ | (501) | \$ | - | \$ | (300,058) | \$ | 4,83 |
| | 1970 | Load Management Controls Customer | | | | | | | | | | | | | | | | | | |
| 47 | | Premises | \$ | - | \$ | - | \$ | - | \$ | - | \$ | | \$ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ | - | \$ | - | \$ | - | \$ | - | 9 | | \$ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1980 | System Supervisor Equipment | \$ | 17,689 | \$ | - | \$ | - | \$ | 17,689 | \$ | | \$ | (1,179) | \$ | - | -\$ | 1,769 | \$ | 15,92 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ | - | \$ | - | \$ | - | \$ | - | 9 | | \$ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1990 | Other Tangible Property | \$ | - | \$ | - | \$ | - | \$ | - | 9 | | \$ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1995 | Contributions & Grants | | (16,106,934) | \$ | - | \$ | - | \$ | (16,106,934) | \$ | , - , | \$ | 412,556 | \$ | - | \$ | 2,200,069 | | (13,906,86 |
| | 2005 | Property Under Finance Leases | \$ | - | \$ | - | \$ | - | \$ | - | \$ | | \$ | | \$ | - | \$ | - | \$ | - |
| | 2010 | Electric Plant Purchased or Sold | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | | \$ | - | \$ | - | \$ | |
| 47 | 2440 | Deferred Revenue ⁵ | \$ | (11,291,534) | \$ (| (3,778,000) | \$ | - | \$ | (15,069,534) | \$ | 417,543 | \$ | 209,459 | \$ | - | \$ | 627,002 | \$ (| (14,442,53 |
| | | Sub-Total | \$ | 167,692,316 | \$ 1 | 12,060,108 | \$ | (1,631,895) | \$ | 178,120,529 | \$ | (18,336,791) | \$ | (5,979,689) | \$ | 973,198 | \$ | (23,343,281) | \$ 1 | 154,777,24 |
| | | Less Socialized Renewable Energy | | | | | | | | | | | | | | | | * | | |
| | | Generation Investments (input as negative) | | | | | | | \$ | - | | | | | | | \$ | - | \$ | - |
| | | Less Other Non Rate-Regulated Utility | | | | | | | | | | | | | | | | | <u> </u> | |
| | | Assets (input as negative) | | | | | | | \$ | - | | | | | | | \$ | - | \$ | - |
| | 1 | Total PP&E | \$ | 167.692.316 | \$ 1 | 12.060.108 | \$ | (1.631.895) | Ψ | 178,120,529 | 5 | (18,336,791) | s | (5,979,689) | \$ | 973,198 | | (23,343,281) | ÷ | 154.777.24 |
| | 1 | Depreciation Expense adj. from gain or los | | | <u> </u> | , , | | | · · | | | (,,, | - | (2,2.2,300) | - | ,, | Ŧ | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | <u> </u> | , , |
| | | | | | | | | | | | | | | | | | | | | |

| 10 | Transportation |
|----|------------------|
| 8 | Stores Equipment |

| Less: Fully Allocated Depreciation | |
|---|-----------------|
| Transportation | \$ (455,861) |
| Stores Equipment | |
| Removal Costs | \$ 316,160 |
| Deferred Revenue incl. in Other Revenue | \$ 209,459 |
| Net Depreciation | \$ 6,049,447 |

Appendix 2-BA

Fixed Asset Continuity Schedule ¹

Accounting Standard Year

MIFRS 2019

| | | | | | | С | ost | | | | | Ac | cumulated Depre | ciation | | | |
|--------------------|----------------------|--|----------------------|-----------|------------|----------------|------------------------|---------|---|---|-----------------|----|-----------------|------------------------|-----|----------------|--------------|
| CCA | OEB | | Ope | ning | | | | | | | | | | | | Closing | Net Book |
| Class ² | Account ³ | Description ³ | Bala | ance | Addition | s ⁴ | Disposals ⁶ | C | losing Balance | | Opening Balance | | Additions | Disposals ⁶ | | Balance | Value |
| 12 | 1611 | Computer Software (Formally known as | | | • • | | • | | 5 7 40 000 | | (0.054.004) | | (704 740) | | | (1.070.014) | |
| | | Account 1925) | \$ 5,2 | 221,738 | \$ 526 | 500 | \$- | \$ | 5,748,238 | | \$ (3,654,931) | \$ | (721,713) | \$- | \$ | (4,376,644) \$ | 1,371,594 |
| CEC | 1612 | Land Rights (Formally known as Account 1906) | \$ | - | \$ | _ | \$- | s | | | s - | \$ | _ | \$- | \$ | - 9 | |
| N/A | 1805 | Land | | 347,843 | \$ | - | \$- | \$ | | | | \$ | - | \$- | Ŝ | - 9 | |
| 47 | 1808 | Buildinas | | | \$ | - | \$ - | Š | | | | \$ | (32,798) | | Š | (198,050) | - 1 |
| 13 | 1810 | Leasehold Improvements | \$ | | \$ | - | \$ - | \$ | | | | \$ | - | \$- | \$ | - 9 | |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ 9,4 | 469,192 | \$ 55 | 000 | \$ - | \$ | 9,524,192 | | \$ (1,902,659) | \$ | (271,209) | \$ - | \$ | (2,173,868) | 7,350,324 |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ | | \$ | - | \$- | \$ | - | | ş - | \$ | - | \$- | \$ | - 9 | - |
| 47 | 1825 | Storage Battery Equipment | \$ | - | \$ | - | \$ - | \$ | - | | \$- | \$ | - | \$ - | \$ | - 9 | - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 38,7 | 774,686 | \$ 2,599 | 799 | \$ (250,00 |)0) \$ | 41,124,485 | | \$ (2,163,519) | \$ | (933,254) | \$ 175,000 | \$ | (2,921,773) | 38,202,711 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 41, ⁻ | 194,824 | \$ 3,034 | 274 | \$ - | \$ | 44,229,098 | | \$ (3,975,767) | \$ | (1,147,917) | \$- | \$ | (5,123,684) | 39,105,414 |
| 47 | 1840 | Underground Conduit | \$ 22,6 | 639,576 | \$ 1,567 | 624 | \$- | \$ | 24,207,200 | | \$ (1,267,447) | \$ | (322,041) | \$- | \$ | (1,589,487) | 22,617,713 |
| 47 | 1845 | Underground Conductors & Devices | \$ 32,9 | 946,626 | \$ 2,208 | 046 | \$- | \$ | 35,154,672 | | | \$ | (776,436) | \$- | \$ | (3,934,706) | 31,219,966 |
| 47 | 1850 | Line Transformers | \$ 35, ⁻ | 149,679 | \$ 2,186 | 091 | \$ (450,00 | 00) \$ | 36,885,770 | | \$ (1,313,206) | \$ | (914,169) | \$ 315,000 | \$ | (1,912,375) | 34,973,396 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,5 | 547,792 | \$ | - | \$- | \$ | 1,547,792 | | \$ (194,474) | \$ | (42,514) | \$- | \$ | (236,988) | 1,310,805 |
| 47 | 1860 | Meters | \$ 10,7 | 730,605 | \$ 751 | 092 | \$ (1,730,78 | 32) \$ | 9,750,915 | | \$ (3,952,818) | \$ | (831,086) | \$ 1,537,309 | \$ | (3,246,595) | 6,504,320 |
| N/A | 1905 | Land | \$ 2 | 213,628 | \$ | - | \$- | \$ | 213,628 | | | \$ | - | \$- | \$ | - 9 | 213,628 |
| 47 | 1908 | Buildings & Fixtures | \$ 2,* | 140,600 | | | \$- | \$ | 2,140,600 | | | \$ | (126,697) | \$- | \$ | (717,344) | 1,423,256 |
| 13 | 1910 | Leasehold Improvements | \$ | | \$ | - | \$- | Ŧ | | | | \$ | - | \$- | \$ | (24,525) | - |
| 8 | 1915 | Office Furniture & Equipment | | | \$ 3 | 600 | \$- | \$ | 541,995 | | \$ (270,624) | \$ | (55,735) | \$- | \$ | (326,359) | 215,635 |
| 45.1 | 1920 | Computer EquipHardware | | | | 700 | \$- | \$ | | | | | (219,512) | | \$ | (2,029,830) | |
| 10 | 1930 | Transportation Equipment | | | \$ 105 | 000 | \$- | \$ | | | | | (458,181) | | \$ | (1,534,728) | 2,193,980 |
| 8 | 1935 | Stores Equipment | \$ | 15,399 | | | \$- | \$ | - 1 | | | | (1,463) | | \$ | (7,357) \$ | |
| 8 | 1940 | Tools, Shop & Garage Equipment | | | | 700 | \$ - | \$ | | | | | (96,673) | | \$ | (415,083) \$ | |
| 8 | 1945 | Measurement & Testing Equipment | | | \$ | - | \$ - | \$ | | | | | - | \$- | \$ | (11,161) -\$ | |
| 8 | 1950 | Power Operated Equipment | \$ | | \$ | - | \$ - | \$ | | | | | (1,264) | | \$ | (12,749) \$ | |
| 8 | 1955 | Communications Equipment | \$ | | \$ | - | \$ - | \$ | | | | | - | \$- | \$ | (571) -\$ | |
| 8 | 1960 | Miscellaneous Equipment | \$: | 304,897 | \$ | - | \$- | \$ | 304,897 | | \$ (300,058) | \$ | (501) | \$- | \$ | (300,559) \$ | 4,338 |
| | 1970 | Load Management Controls Customer | [| | | | | | | | | | | | | | |
| 47 | | Premises | \$ | - | \$ | - | \$ - | \$ | | | \$ - | \$ | - | \$ - | \$ | - 9 | |
| 47 | 1975 | Load Management Controls Utility Premises | \$ | | \$ | - | \$ - | \$ | | | | \$ | | \$ - | \$ | - 9 | |
| 47 | 1980 | System Supervisor Equipment | \$ | | \$ | - | \$ - | \$ | | | | \$ | (1,179) | | -\$ | 2,948 | |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ | - | \$ | - | \$ - | \$ | | | | \$ | - | \$ - | \$ | - 9 | |
| 47 | 1990 | Other Tangible Property | \$ | | \$ | - | \$ - | \$ | | | · | \$ | - | \$ - | \$ | - 9 | |
| 47 | 1995 | Contributions & Grants | | 106,934) | \$ | - | <u>\$</u> - | \$ | (, , , , , , , , , , , , , , , , , , , | | | \$ | 412,556 | \$ - | \$ | | (13,494,309) |
| | 2005 | Property Under Finance Leases | \$ | - | \$ | - | \$ - | \$ | | | <u>-</u> | \$ | - | \$ - | \$ | - 9 | |
| | 2010 | Electric Plant Purchased or Sold | \$ | - | \$ | - | \$ - | \$ | | | • | \$ | - | \$ - | \$ | - 9 | |
| 47 | 2440 | Deferred Revenue ⁵ | \$ (15,0 | 069,534) | \$ (1,966 | 150) | \$ - | \$ | (17,035,684) | | \$ 627,002 | \$ | 272,683 | \$ - | \$ | 899,685 | (16,135,999) |
| | | Sub-Total | \$ 178, [•] | 120,529 | \$ 11,378 | 277 | \$ (2,430,78 | 32) \$ | 187,068,024 | | \$ (23,343,281) | \$ | (6,269,103) | \$ 2,027,309 | \$ | (27,585,075) | 159,482,949 |
| | | Less Socialized Renewable Energy | | | | | | | | | | | | | | | |
| | | Generation Investments (input as negative) | | | | | | \$ | - | | | | | | \$ | - 9 | - |
| | | Less Other Non Rate-Regulated Utility | | | | | | | | | | | | | | | |
| | | Assets (input as negative) | | | | | | \$ | - | | | | | | \$ | - 9 | - |
| | | Total PP&E | \$ 178, | 120,529 | \$ 11,378 | 277 | \$ (2,430,78 | 32) \$ | 187,068,024 | 1 | \$ (23,343,281) | \$ | (6,269,103) | \$ 2,027,309 | \$ | (27,585,075) | 159,482,949 |
| | | Depreciation Expense adj. from gain or los | s on the | retiremen | nt of asse | s (po | ol of like asse | ts), if | f applicable ⁶ | | | | | | | | |
| | | Total | | | | | | - // - | | | | \$ | (6,269,103) | 1 | | | |
| | | 1 | | | | | | | | | | | (0,200,100) | 1 | | | |

| 10 | Transportation |
|----|------------------|
| 8 | Stores Equipment |

| Less: Fully Allocated Depreciation | |
|---|-----------------|
| Transportation | \$ (458,181) |
| Stores Equipment | \$ - |
| Removal Costs | \$ 348,600 |
| Deferred Revenue incl. in Other Revenue | \$ 272,683 |
| Net Depreciation | \$ 6,432,205 |

APPENDIX D

UPDATED 2018 AND 2019 CAPITAL PLAN

During the settlement conference, Energy+ was asked to provide an update on actual 2018 capital expenditures year-to-date with an updated forecast for 2018 and 2019. Energy+ provided the update noted below, which shows the impact of this update on both the 2018 and 2019 capital plans.

| | 20 ⁻ | 19 Plan - DSP | | | | | |
|--|------------------------|---------------|----|-------------|----|-------------|--|
| | (| (IR Updated) | | 2019 Update | | Variance | |
| System Access | \$ | 4,524,207 | \$ | 7,068,507 | \$ | 2,544,300 | |
| System Renewal | \$ | 6,652,700 | \$ | 5,506,400 | \$ | (1,146,300) | |
| System Service | \$ | 367,000 | \$ | 127,000 | \$ | (240,000) | |
| General Plant | \$ | 943,000 | \$ | 943,000 | \$ | - | |
| | \$ | 12,486,907 | \$ | 13,644,907 | \$ | 1,158,000 | |
| Deffered Revenue (Capital Contributions) | \$ | (817,480) | \$ | (1,966,630) | \$ | (1,149,150) | |
| | \$ | 11,669,427 | \$ | 11,678,277 | \$ | 8,850 | |
| | 2018 Plan - DSP | | | 2018 Update | | Variance | |
| System Access | \$ | 5,423,015 | \$ | 7,588,226 | \$ | 2,165,211 | |
| System Renewal | \$ | 5,818,700 | \$ | 6,147,534 | \$ | 328,834 | |
| System Service | \$ | 2,531,100 | \$ | 703,837 | \$ | (1,827,263) | |
| General Plant | \$ | 1,880,342 | \$ | 1,527,000 | \$ | (353,342) | |
| | \$ | 15,653,157 | \$ | 15,966,597 | \$ | 313,440 | |
| Deffered Revenue (Capital Contributions) | \$ | (2,132,910) | \$ | (3,778,000) | \$ | (1,645,090) | |
| | \$ | 13,520,247 | \$ | 12,188,597 | \$ | (1,331,650) | |

2019 Update Capital Expenditures

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APPENDIX E

ENERGY+ RESPONSES TO CLARIFICATION QUESTIONS

See attached.

APPENDIX F

Final Issues List

1. PLANNING

1.1 Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences
- > productivity
- benchmarking of costs
- ➢ reliability and service quality
- impact on distribution rates
- trade-offs with OM&A spending
- government-mandated obligations
- ➤ the objectives of the Applicant and its customers
- ➤ the distribution system plan, and
- \succ the business plan.

1.2 OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences
- > productivity
- benchmarking of costs
- reliability and service quality
- impact on distribution rates
- trade-offs with capital spending
- government-mandated obligations
- ➤ the objectives of the Applicant and its customers
- \succ the distribution system plan, and

 \succ the business plan.

2. REVENUE REQUIREMENT

2.1 Are all elements of the Revenue Requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?

2.2 Has the Revenue Requirement been accurately determined based on these elements?

3. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the number and energy and demand requirements of the applicant's customers?

3.2 Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?

3.3 Are the applicant's proposals for rate design appropriate, including the proposal for distribution rate harmonization?

3.4 Has the applicant appropriately applied the OEB's policy on residential rate design?

3.5 Are the proposed Retail Transmission Service Rates and LV Rates appropriate?

3.6 Is the proposal for using gross load billing for Retail Transmission Rates for customers who have load displacement generation appropriate?

3.7 Is the proposal for implementing a standby charge for the Large Use, GS 1,000 to 4,999 kW and GS 50 to 999 kW customer classes with load displacement appropriate?

4. ACCOUNTING

4.1 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

4.2 Are the applicant's proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, and the continuation of existing accounts appropriate?

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5. OTHER

5.1 Is the proposed effective date (i.e. January 1, 2019) for 2019 rates appropriate?

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APPENDIX B DRAFT TARIFF OF RATES AND CHARGES

Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 26.08 |
|--|--------|----------|
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.5700 |
| Rate Rider for Smart Meter Capital - effective until Dec 31, 2019 | \$ | 0.6318 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$ | (0.5137) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$ | 1.3885 |
| Distribution Volumetric Rate | \$/kWh | 0.0026 |
| Low Voltage Service Rate | \$/kWh | 0.0003 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kWh | (0.0045) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kWh | 0.0004 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0060 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | 5.9741 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kWh | (0.0029) |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

EB-2018-0028

Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

EB-2018-0028

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non-residential account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 14.96 |
|--|--------|----------|
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Rate Rider for Smart Meter Capital - effective until Dec 31, 2019 | \$ | 0.63 |
| Distribution Volumetric Rate | \$/kWh | 0.0160 |
| Low Voltage Service Rate | \$/kWh | 0.0002 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kWh | (0.0044) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kWh | 0.0010 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kWh | (0.0008) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kWh | 0.0010 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0054 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0041 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | 0.6237 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kWh | 0.0007 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

EB-2018-0028

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential anc business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non-residential account whose average monthly peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Class B consumers are defined in accordance with O.Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 102.34 |
|---|--------|-----------|
| Rate Rider for Smart Meter (Mist Meter) - effective until Dec 31, 2019 | \$ | 45.16 |
| Distribution Volumetric Rate | \$/kW | 3.7843 |
| Low Voltage Service Rate | \$/kW | 0.1438 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 Applicable only for Non-Wholesale Market Participants | \$/kW | (0.5249) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (0.8690) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.1594 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.2507) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kW | 1.3807 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 3.2039 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing section) | \$/kW | 2.3954 |
| Retail Transmission Rate - Network Service Rate - Interval <1000 kW | \$/kW | 3.2260 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval <1000 kW (see Gross Load Billing section) | \$/kW | 2.4195 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | (15.0486) |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | (0.5407) |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Effective January 1, 2019

Implementation August 1, 2019

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

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

EB-2018-0028

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non-residential account whose average monthly peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 864.41 |
|---|--------|----------|
| Distribution Volumetric Rate | \$/kW | 3.8140 |
| Low Voltage Service Rate | \$/kW | 0.1157 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 Applicable only for Non-Wholesale Market Participants | \$/kW | (0.7058) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (1.2011) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.1380 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.3452) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kW | 0.5226 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.5449 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing section) | \$/kW | 1.9266 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | 0.1565 |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Effective January 1, 2019

Implementation August 1, 2019

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

LARGE USE SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to an account whose average monthly peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04.Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 8,976.07 |
|--|--------|----------|
| Distribution Volumetric Rate | \$/kW | 1.6763 |
| Low Voltage Service Rate | \$/kW | 0.1094 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (1.9237) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.0862 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.3439) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kW | 2.3657 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.3839 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing section) | \$/kW | 1.6548 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | (1.1429) |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Effective January 1, 2019

Implementation August 1, 2019

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

EB-2018-0028

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge (per connection) | \$ | 5.82 |
|--|--------|----------|
| Distribution Volumetric Rate | \$/kWh | 0.0143 |
| Low Voltage Service Rate | \$/kWh | 0.0002 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kWh | (0.0044) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kWh | 0.0012 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kWh | (0.0008) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kW | (0.0492) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0052 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0041 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | 0.4101 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kWh | 0.0010 |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

Effective January 1, 2019

Implementation August 1, 2019

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

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge (per connection) | \$ | 1.90 |
|--|--------|----------|
| Distribution Volumetric Rate | \$/kW | 15.3084 |
| Low Voltage Service Rate | \$/kW | 0.0760 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (1.5174) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 7.9930 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.2720) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kW | 23.3339 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.6865 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.2650 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | (0.6591) |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | (5.3083) |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

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Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge (per connection) | \$ | 2.82 |
|--|--------|----------|
| Distribution Volumetric Rate | \$/kW | 42.1104 |
| Low Voltage Service Rate | \$/kW | 0.0735 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (1.6192) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 9.4016 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.2903) |
| Rate Rider for Calculation for Accounts 1568 - effective until Dec 31, 2019 | \$/kW | 0.0000 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.8501 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.2233 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | 1.0868 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | 16.2507 |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0032 |
|--|--------|--------|
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.2500 |

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Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE CND

EB-2018-0028

This classification applies to an electricity distributor licenced by the Ontario Energy Board, that is provided electricity by means of this distributor's

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

facilities. Further servicing details are available in the distributor's Conditions of Service.

| Monthly Distribution Wheeling Service Rate - Hydro One Networks | \$/kW | 2.1102 |
|--|--------|----------|
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (2.2600) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.2741 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.4051) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.3839 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.0269 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | 0.0537 |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

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Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - WATERLOO NORTH HYDRO

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Monthly Distribution Wheeling Service Rate - Waterloo North Hydro | \$/kW | 1.6381 |
|--|--------|----------|
| Low Voltage Service Rate | \$/kW | 0.1217 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (2.2159) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.0160 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.3972) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.3839 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.0269 |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | (0.4087) |
| | | |

MONTHLY RATES AND CHARGES - Regulatory Component

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

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Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - BRANTFORD

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Distribution Volumetric Rate \$/kV | V 9.38 |
|--|------------|
| Low Voltage Service Rate \$/kV | N 0.1005 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | Wh 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 \$/kV | N (1.4145) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 \$/kV | N 1.1657 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 \$/kV | N (0.2536) |
| Retail Transmission Rate - Network Service Rate \$/kV | N 2.6625 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kV | N 1.6731 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | (135.7720) |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 \$/kV | N 7.6239 |

MONTHLY RATES AND CHARGES - Regulatory Component

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

EB-2018-0028 Energy+ Inc. Draft Rate Order June 27, 2019 Page 118 of 258

Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #1

EB-2018-0028

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Monthly Distribution Wheeling Service Rate - Waterloo North Hydro | \$ | 69.7700 |
|--|--------|-----------|
| Distribution Volumetric Rate | \$/kW | 1.1809 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (1.8376) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.0126 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.3294) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.6625 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.6731 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | (38.0993) |
| Forgone Distribution Revenue Rate Rider - Variable - effective until Dec 31, 2019 | \$/kW | (3.8484) |

MONTHLY RATES AND CHARGES - Regulatory Component

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

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Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #2

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Monthly Distribution Wheeling Service Rate - Waterloo North Hydro | \$ | 69.7700 |
|--|--------|-----------|
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until Dec 31, 2019 Applicable only for Non-RPP Customers | \$/kWh | 0.0029 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until Dec 31, 2019 | \$/kW | (1.8376) |
| Rate Rider for Disposition of Deferral/Variance Group 2 Accounts - effective until Dec 31, 2019 | \$/kW | 0.0014 |
| Rate Rider for Disposition of Account 1575 and 1576 - effective until Dec 31, 2019 | \$/kW | (0.3294) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 0.0000 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 0.0000 |
| Forgone Distribution Revenue Rate Rider - Fixed - effective until Dec 31, 2019 | \$ | (38.0993) |

MONTHLY RATES AND CHARGES - Regulatory Component

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

EB-2018-0028 Energy+ Inc. Draft Rate Order June 27, 2019 Page 120 of 258

Energy+ Inc. TARIFF OF RATES AND CHARGES

Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 5.40 |
|---|-------|--------|
| | | |
| ALLOWANCES | | |
| Transformer Allowance for Ownership - per kW of billing demand/month | \$/kW | (0.60) |
| Primary Metering Allowance for Transformer Losses - applied to measured demand & energy | % | (1.00) |

Energy+ Inc. TARIFF OF RATES AND CHARGES Effective January 1, 2019

Implementation August 1, 2019

This schedule supersedes and replaces all previously

approved schedules of Rates, Charges and Loss Factors

SPECIFIC SERVICE CHARGES

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

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

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

| Customer Administration | |
|---|-------------|
| Arrears certificate | \$ 15.00 |
| Statement of account | \$ 15.00 |
| Pulling post dated cheques | \$ 15.00 |
| Duplicate invoices for previous billing | \$ 15.00 |
| Request for other billing information | \$ 15.00 |
| Easement Letter | \$ 15.00 |
| Income tax letter | \$ 15.00 |
| Notification charge | \$ 15.00 |
| Account history | \$ 15.00 |
| Returned Cheque (plus bank charges) | \$ 15.00 |
| Charge to certify cheque | \$ 15.00 |
| Legal letter charge | \$ 15.00 |
| Account set up charge/change of occupancy charge (plus credit agency costs if applicable) | \$ 30.00 |
| Special meter reads | \$ 30.00 |
| Meter dispute charge plus Measurement Canada fees (if meter found correct) | \$ 30.00 |
| Credit reference/credit check (plus credit agency costs) | \$ 15.00 |
| | |
| Non-Payment of Account | |
| | |

| Late Payment - per month | % | 1.50 |
|--|----|--------|
| Reconnection at Meter - during regular hours | \$ | 65.00 |
| Reconnection at Meter - after regular hours | \$ | 185.00 |
| Reconnection at Pole - during regular hours | \$ | 185.00 |
| Reconnection at Pole - after regular hours | \$ | 415.00 |
| | | |

Other

| Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) | \$ 43.63 |
|--|--------------|
| Service call - customer owned equipment | \$ 30.00 |
| Service call - customer-owned equipment - after regular hours | \$ 165.00 |
| | |

Effective January 1, 2019

Implementation August 1, 2019

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

approved schedules of Rates, Charges and Loss Fac

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 100.00 |
|--|----------|-----------|
| Monthly Fixed Charge, per retailer | \$ | 40.00 |
| Monthly Variable Charge, per customer, per retailer | \$/cust. | 1.00 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.60 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | 0.60 |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.50 |
| Processing fee, per request, applied to the requesting party | \$ | 1.00 |
| Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail | | |
| Settlement Code directly to retailers and customers, if not delivered electronically through the | | |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | |
| Up to twice a year | \$ | no charge |
| More than twice a year, per request (plus incremental delivery costs) | \$ | 4.00 |
| Notice of switch charge, per letter | \$ | 2.00 |
| | | |

LOSS FACTORS

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

| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0307 |
|---|--------|
| Total Loss Factor - Secondary Metered Customer > 5,000 kW | 1.0145 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0204 |
| Total Loss Factor - Primary Metered Customer > 5,000 kW | 1.0045 |

GROSS LOAD BILLING

The Billing Demand for Line and Transformation Connection Services and Low Voltage Services is defined as the Non-Coincident Peak demand (MW) ir any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

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APPENDIX C BILL IMPACTS

Energy+ Inc. - Cambridge North Dumfries Service Territory

| | RVICE CLASSIFICATION | | | | | | | |
|--|----------------------|--------------|-----------|------------|----------|-----------|-----------|----------|
| RPP / Non-RPP: RPP | | | | | | | | |
| Consumption 750 kV | Vh | | | | | | | |
| Demand - kV | v | | | | | | | |
| Current Loss Factor 1.0335 | | | | | | | | |
| Proposed/Approved Loss Factor 1.0307 | | | | | | | | |
| | | | | | | | | |
| | | DEB-Approved | | | Proposed | | Impa | ict |
| | Rate | Volume | Charge | Rate | Volume | Charge | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge \$ | 21.35 | | \$ 21.35 | \$ 26.08 | | \$ 26.08 | | 22.15% |
| Distribution Volumetric Rate \$ | 0.0046 | 750 | \$ 3.48 | \$ 0.0026 | 750 | | \$ (1.53) | -43.98% |
| Fixed Rate Riders \$ | - | 1 | \$- | \$ 1.51 | 1 | | \$ 1.51 | |
| Volumetric Rate Riders \$ | - | 750 | \$ - | \$ 0.0004 | 750 | | \$ 0.31 | |
| Sub-Total A (excluding pass through) | | | \$ 24.83 | | | \$ 29.85 | | 20.21% |
| Line Losses on Cost of Power \$ | 0.0822 | 25 | | \$ 0.0822 | 23 | \$ 1.89 | \$ (0.17) | -8.40% |
| Total Deferral/Variance Account Rate Riders -\$ | 0.0059 | | \$ (4.40) | -\$ 0.0045 | 750 | \$ (3.34) | \$ 1.06 | -24.12% |
| GA Rate Riders \$ | 0.0033 | 750 | \$ 2.48 | \$ 0.0029 | 750 | \$ 2.19 | \$ (0.29) | -11.68% |
| Low Voltage Service Charge \$ | 0.0001 | 750 | \$ 0.08 | \$ 0.0003 | 750 | \$ 0.23 | \$ 0.15 | 200.00% |
| Smart Meter Entity Charge (if applicable) \$ | 0.5700 | 1 | \$ 0.57 | \$ 0.5700 | 1 | | \$- | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 23.14 | | | \$ 29.19 | | 26.17% |
| RTSR - Network \$ | 0.0059 | 775 | | \$ 0.0060 | 773 | \$ 4.65 | | 1.75% |
| RTSR - Connection and/or Line and Transformation Connection \$ | 0.0044 | 775 | \$ 3.41 | \$ 0.0045 | 773 | | \$ 0.03 | 0.91% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 31.12 | | | \$ 37.29 | | 19.81% |
| Wholesale Market Service Charge (WMSC) \$ | 0.0032 | 775 | \$ 2.48 | \$ 0.0032 | 773 | \$ 2.47 | \$ (0.01) | -0.27% |
| Capacity Based Recovery (CBR) \$ | 0.0004 | | \$ 0.31 | \$ 0.0004 | 773 | \$ 0.31 | \$ (0.00) | -0.27% |
| Rural and Remote Rate Protection (RRRP) \$ | 0.0003 | 775 | \$ 0.23 | \$ 0.0003 | 773 | \$ 0.23 | \$ (0.00) | -0.27% |
| Standard Supply Service Charge \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | 1 | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | | | | | | | | |
| TOU - Off Peak \$ | 0.0650 | 488 | \$ 31.69 | \$ 0.0650 | 488 | \$ 31.69 | \$- | 0.00% |
| TOU - Mid Peak \$ | 0.0950 | 128 | \$ 12.11 | \$ 0.0950 | 128 | \$ 12.11 | \$- | 0.00% |
| TOU - On Peak \$ | 0.1320 | 135 | \$ 17.82 | \$ 0.1320 | 135 | \$ 17.82 | \$ - | 0.00% |
| | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | \$ 96.02 | | | \$ 102.17 | \$ 6.16 | 6.41% |
| HST | 13% | | \$ 12.48 | 13% | | \$ 13.28 | \$ 0.80 | 6.41% |
| 8% Rebate | 8% | | \$ (7.68) | 8% | | \$ (8.17) | | |
| Total Bill on TOU | - / - | | \$ 100.82 | | | \$ 107.28 | | 6.41% |
| | | | | | | | | |

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP Consumption 313 kWh Demand - kW Current Loss Factor 1.0335 dd/Approved Loss Factor 1.0307 1

| | Curren | t OEB-Approve | d | | Proposed | | Impa | ct |
|---|-----------|---------------|-----------|------------|----------|-----------|-----------|----------|
| | Rate | Volume | Charge | Rate | Volume | Charge | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 21.3 | | \$ 21.35 | | 1 | \$ 26.08 | \$ 4.73 | 22.159 |
| Distribution Volumetric Rate | \$ 0.004 | 6 313 | \$ 1.45 | \$ 0.0026 | 313 | \$ 0.81 | \$ (0.64) | -43.98% |
| Fixed Rate Riders | \$ - | 1 | \$- | \$ 1.51 | 1 | \$ 1.51 | \$ 1.51 | |
| Volumetric Rate Riders | \$ - | 313 | \$- | \$ 0.0004 | 313 | \$ 0.13 | \$ 0.13 | |
| Sub-Total A (excluding pass through) | | | \$ 22.80 | | | \$ 28.53 | | 25.12% |
| Line Losses on Cost of Power | \$ 0.082 | | | | 10 | \$ 0.79 | \$ (0.07) | -8.409 |
| Total Deferral/Variance Account Rate Riders | -\$ 0.005 | 9 313 | \$ (1.84) | -\$ 0.0045 | 313 | \$ (1.39) | \$ 0.44 | -24.129 |
| GA Rate Riders | \$ 0.003 | | | \$ 0.0029 | 313 | \$ 0.91 | \$ (0.12) | -11.68% |
| Low Voltage Service Charge | \$ 0.000 | 1 313 | \$ 0.03 | \$ 0.0003 | 313 | \$ 0.09 | \$ 0.06 | 200.009 |
| Smart Meter Entity Charge (if applicable) | \$ 0.570 | 0 1 | \$ 0.57 | \$ 0.5700 | 1 | \$ 0.57 | \$- | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 22.43 | | | \$ 28.59 | \$ 6.16 | 27.47% |
| RTSR - Network | \$ 0.005 | | | | 323 | \$ 1.94 | \$ 0.03 | 1.75% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.004 | 4 323 | \$ 1.42 | \$ 0.0045 | 323 | \$ 1.44 | \$ 0.01 | 0.91% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 25.76 | | | \$ 31.97 | \$ 6.21 | 24.10% |
| Wholesale Market Service Charge (WMSC) | \$ 0.003 | | | | 323 | \$ 1.03 | \$ (0.00) | -0.27% |
| Capacity Based Recovery (CBR) | \$ 0.000 | | \$ 0.13 | \$ 0.0004 | 323 | \$ 0.13 | \$ (0.00) | -0.27% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.000 | | \$ 0.10 | \$ 0.0003 | 323 | \$ 0.10 | \$ (0.00) | -0.27% |
| Standard Supply Service Charge | \$ 0.250 | 0 1 | \$ 0.25 | \$ 0.2500 | \$ 1.00 | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | | | | | | | | |
| TOU - Off Peak | \$ 0.065 | 0 203 | \$ 13.22 | \$ 0.0650 | 203 | \$ 13.22 | \$- | 0.00% |
| TOU - Mid Peak | \$ 0.095 | 0 53 | \$ 5.05 | \$ 0.0950 | 53 | \$ 5.05 | \$- | 0.00% |
| TOU - On Peak | \$ 0.132 | 0 56 | \$ 7.44 | \$ 0.1320 | 56 | \$ 7.44 | \$- | 0.00% |
| | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | \$ 52.99 | | | \$ 59.19 | \$ 6.20 | 11.71% |
| HST | 13 | % | \$ 6.89 | 13% | 5 | \$ 7.70 | \$ 0.81 | 11.719 |
| 8% Rebate | 8 | % | \$ (4.24) | 8% | 5 | \$ (4.74) | \$ (0.50) | |
| Total Bill on TOU | | | \$ 55.64 | | | \$ 62.15 | \$ 6.51 | 11.719 |

Energy+ Inc. - Cambridge North Dumfries Service Territory

| Customer Class: GENERAL | SERVICE LE | SS THAN 50 kW SERV | ICE CLASSIF | ICATION | | | | | |
|---|------------|--------------------|-------------|----------------|--------------|----------|----------------|-----------|----------|
| RPP / Non-RPP: RPP | | | | | | | | | |
| Consumption 2, | 00 kWh | | | | | | | | |
| Demand | kW | | | | | | | | |
| Current Loss Factor 1.0 | 335 | | | | | | | | |
| Proposed/Approved Loss Factor 1.0 | 307 | | | | | | | | |
| | | | | | | | | | |
| | | | EB-Approved | | | Proposed | | Impa | ct |
| | | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | s | 13.7426 | 1 | \$ 13.74 | \$ 14.96 | 1 | \$ 14.96 | | 8.86% |
| Distribution Volumetric Rate | ŝ | 0.0147 | 2000 | | \$ 0.0160 | 2000 | \$ 32.00 | | 8.61% |
| Fixed Rate Riders | ŝ | - | 1 | \$ - | \$ 0.63 | 1 | | \$ 0.63 | |
| Volumetric Rate Riders | \$ | - | 2000 | s - | \$ 0.0012 | 2000 | \$ 2.32 | \$ 2.32 | |
| Sub-Total A (excluding pass through) | | | | \$ 43.21 | | | \$ 49.91 | \$ 6.71 | 15.53% |
| Line Losses on Cost of Power | \$ | 0.0822 | 67 | \$ 5.50 | \$ 0.0822 | 61 | \$ 5.04 | \$ (0.46) | -8.40% |
| Total Deferral/Variance Account Rate Riders | -\$ | 0.0058 | 2,000 | \$ (11.64) | -\$ 0.0044 | 2,000 | \$ (8.79) | \$ 2.85 | -24.50% |
| GA Rate Riders | \$ | 0.0033 | 2,000 | \$ 6.60 | \$ 0.0029 | 2,000 | \$ 5.83 | \$ (0.77) | -11.68% |
| Low Voltage Service Charge | \$ | 0.0001 | 2,000 | \$ 0.20 | \$ 0.0002 | 2,000 | \$ 0.40 | \$ 0.20 | 100.00% |
| Smart Meter Entity Charge (if applicable) | \$ | 0.5700 | 1 | \$ 0.57 | \$ 0.5700 | 1 | \$ 0.57 | \$- | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 37.84 | | | \$ 47.14 | | 24.57% |
| RTSR - Network | \$ | 0.0052 | 2,067 | \$ 10.75 | \$ 0.0054 | 2,061 | \$ 11.10 | | 3.24% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.0041 | 2,067 | \$ 8.47 | \$ 0.0041 | 2,061 | \$ 8.37 | \$ (0.11) | -1.26% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 57.06 | | | \$ 66.60 | | 16.72% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | | \$ 6.61 | \$ 0.0032 | 2,061 | \$ 6.60 | | -0.27% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | | \$ 0.83 | \$ 0.0004 | 2,061 | \$ 0.82 | | -0.27% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 2,067 | \$ 0.62 | \$ 0.0003 | 2,061 | | \$ (0.00) | -0.27% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | | \$ 14.00 | \$ 0.0070 | 2,000 | \$ 14.00 | \$- | 0.00% |
| TOU - Off Peak | \$ | 0.0650 | | \$ 84.50 | \$ 0.0650 | 1,300 | \$ 84.50 | \$- | 0.00% |
| TOU - Mid Peak | \$ | 0.0950 | | \$ 32.30 | \$ 0.0950 | 340 | \$ 32.30 | \$- | 0.00% |
| TOU - On Peak | \$ | 0.1320 | 360 | \$ 47.52 | \$ 0.1320 | 360 | \$ 47.52 | \$ - | 0.00% |
| Commodity | | | | | | | | | |
| Global Adjustment | | | | | | | | | |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 243.70 | | | \$ 253.21 | | 3.91% |
| HST | 1 | 13% | | \$ 31.68 | 13% | | \$ 32.92 | \$ 1.24 | 3.91% |
| 8% Rebate | | 8% | | \$- | 8% | | \$- | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 275.38 | | | \$ 286.13 | \$ 10.75 | 3.91% |
| | | | | | | | | | |

Customer Class: GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION RPP / Non-RPP: 5.727997232 Consumption 20,000 kWh Demand 60 kW Current Loss Factor 1.0335 osed/Approved Loss Factor 1.0307

| | Current OEB-Approved | | | | Proposed | Impact | | | |
|---|----------------------|--------|--------|-------------|----------|--------------|-------------|------------|----------|
| | | late | Volume | Charge | Rate | Volume | Charge | | |
| | | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 115.59 | | \$ 115.59 | | | \$ 102.34 | | -11.46% |
| Distribution Volumetric Rate | \$ | 4.2076 | 60 | \$ 252.46 | | | | \$ (25.40) | -10.06% |
| Fixed Rate Riders | \$ | - | 1 | \$ - | \$ 45. | | \$ 45.16 | \$ 45.16 | |
| Volumetric Rate Riders | \$ | - | 60 | | \$ 1.28 | 94 60 | \$ 77.37 | \$ 77.37 | |
| Sub-Total A (excluding pass through) | | | | \$ 368.05 | | | \$ 451.92 | \$ 83.88 | 22.79% |
| Line Losses on Cost of Power | \$ | - | | \$ - | \$ - | - | \$ - | \$- | |
| Total Deferral/Variance Account Rate Riders | -\$ | 1.8777 | 60 | \$ (112.66) | -\$ 1.39 | 39 60 | \$ (83.63) | \$ 29.03 | -25.77% |
| GA Rate Riders | \$ | 0.0033 | 20,000 | \$ 66.00 | | | | \$ (7.71) | -11.68% |
| Low Voltage Service Charge | \$ | 0.0537 | 60 | \$ 3.22 | \$ 0.14 | 88 60 | \$ 8.63 | \$ 5.41 | 167.78% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$- | \$ - | 1 | \$- | \$- | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 324.61 | | | \$ 435.21 | \$ 110.61 | 34.07% |
| RTSR - Network | \$ | 3.3563 | 60 | \$ 201.38 | \$ 3.20 | 39 60 | \$ 192.24 | \$ (9.14) | -4.54% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 2.4847 | 60 | \$ 149.08 | \$ 2.39 | 60 | \$ 143.72 | | -3.59% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 675.07 | | | \$ 771.17 | | 14.24% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 20,670 | | \$ 0.00 | 20,614 | \$ 65.96 | \$ (0.18) | -0.27% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 20,670 | \$ 8.27 | \$ 0.00 | 20,614 | \$ 8.25 | \$ (0.02) | -0.27% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 20,670 | \$ 6.20 | \$ 0.00 | 20,614 | \$ 6.18 | \$ (0.02) | -0.27% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.25 | 0 \$ 1.00 | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 20,000 | \$ 140.00 | \$ 0.00 | 20,000 | \$ 140.00 | \$ - | 0.00% |
| TOU - Off Peak | \$ | 0.0650 | | \$ - | \$ 0.06 | 50 | s - | \$- | |
| TOU - Mid Peak | \$ | 0.0950 | | s - | \$ 0.09 | 50 | s - | \$ - | |
| TOU - On Peak | \$ | 0.1320 | | \$ - | \$ 0.13 | 20 | \$ - | \$ - | |
| Commodity | \$ | 0.0189 | 20,670 | \$ 389.75 | \$ 0.01 | 20,614 | \$ 388.69 | \$ (1.06) | -0.27% |
| Global Adjustment | \$ | 0.1030 | 20,670 | \$ 2,129.63 | \$ 0.10 | 20,614 | \$ 2,123.83 | \$ (5.80) | -0.27% |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 3.415.31 | 1 | | \$ 3,504.33 | \$ 89.02 | 2.61% |
| HST | 1 | 13% | | \$ 443.99 | 1 | 3% | \$ 455.56 | | 2.61% |
| 8% Rebate | 1 | 8% | | s - | | 3% | s - | | |
| Total Bill on Average IESO Wholesale Market Price | 1 | | | \$ 3.859.30 | | | \$ 3.959.90 | \$ 100.60 | 2.61% |
| · · · · · · · · · · · · · · · · · · · | | | | | | | | | |

Energy+ Inc. - Cambridge North Dumfries Service Territory

| Customer Class: | GENERAL SER | VICE 1,000 TO 4,999 KW SERVICE CLASSIF | ICATION | |
|-------------------------------|---------------|--|---------|----------|
| RPP / Non-RPP: | Non-RPP (Othe | r) | | |
| Consumption | 800,000 | kWh | | |
| Demand | 2,000 | kW | | |
| Current Loss Factor | 1.0335 | | | |
| Proposed/Approved Loss Factor | 1.0307 | | | |
| | | | | |
| | | Current OEB-Approved | 1 | Proposed |

| | | Current C | EB-Approved | 1 | Proposed | | | Impact | | |
|---|-----|-----------|-------------|---------------|------------|---------|---------------|-------------|----------|--|
| | | Rate | Volume | Charge | Rate | Volume | Charge | | | |
| | | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ | 1,047.77 | 1 | \$ 1,047.77 | \$ 864.41 | 1 | \$ 864.41 | \$ (183.36) | -17.50% | |
| Distribution Volumetric Rate | \$ | 3.6470 | 2000 | \$ 7,294.06 | \$ 3.8140 | 2000 | \$ 7,628.00 | \$ 333.94 | 4.58% | |
| Fixed Rate Riders | \$ | - | 1 | \$- | \$ - | 1 | \$- | \$- | | |
| Volumetric Rate Riders | \$ | - | 2000 | \$- | \$ 0.3153 | 2000 | \$ 630.67 | \$ 630.67 | | |
| Sub-Total A (excluding pass through) | | | | \$ 8,341.83 | | | \$ 9,123.08 | \$ 781.26 | 9.37% | |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$ - | | \$- | \$- | | |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.4629 | 2,000 | \$ (4,925.84) | -\$ 1.9069 | 2,000 | \$ (3,813.79) | \$ 1,112.05 | -22.58% | |
| GA Rate Riders | \$ | 0.0033 | 800,000 | \$ 2,640.00 | \$ 0.0029 | 800,000 | \$ 2,331.76 | \$ (308.24) | -11.68% | |
| Low Voltage Service Charge | \$ | 0.0421 | 2,000 | \$ 84.20 | \$ 0.1157 | 2,000 | \$ 231.40 | \$ 147.20 | 174.82% | |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$- | \$- | 1 | s - | \$- | | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 6,140.19 | | | \$ 7,872.45 | \$ 1,732.27 | 28.21% | |
| RTSR - Network | \$ | 2.5491 | 2,000 | \$ 5,098.20 | \$ 2.5449 | 2,000 | \$ 5,089.73 | \$ (8.47) | -0.17% | |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.9499 | 2,000 | \$ 3,899.80 | \$ 1.9266 | 2,000 | \$ 3,853.16 | \$ (46.64) | -1.20% | |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 15,138.19 | | | \$ 16,815.34 | \$ 1,677.16 | 11.08% | |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 826,800 | \$ 2,645.76 | \$ 0.0032 | 824,548 | \$ 2,638.55 | \$ (7.21) | -0.27% | |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 826,800 | \$ 330.72 | \$ 0.0004 | 824,548 | \$ 329.82 | \$ (0.90) | -0.27% | |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 826,800 | \$ 248.04 | \$ 0.0003 | 824,548 | \$ 247.36 | \$ (0.68) | -0.27% | |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | \$ 1.00 | \$ 0.25 | \$ - | 0.00% | |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 800,000 | \$ 5,600.00 | \$ 0.0070 | 800,000 | \$ 5,600.00 | \$- | 0.00% | |
| TOU - Off Peak | \$ | 0.0650 | | \$- | \$ 0.0650 | 1 | s - | \$- | | |
| TOU - Mid Peak | \$ | 0.0950 | | s - | \$ 0.0950 | | s - | \$ - | | |
| TOU - On Peak | \$ | 0.1320 | | s - | \$ 0.1320 | | s - | \$ - | | |
| Commodity | \$ | 0.0189 | 826,800 | \$ 15,590.00 | \$ 0.0189 | 824,548 | \$ 15,547.53 | \$ (42.47) | -0.27% | |
| Global Adjustment | \$ | 0.1030 | 826,800 | \$ 85,185.20 | \$ 0.1030 | 824,548 | \$ 84,953.15 | \$ (232.05) | -0.27% | |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 124,738,16 | | | \$ 126,132,01 | \$ 1.393.85 | 1.12% | |
| HST | | 13% | | \$ 16.215.96 | 139 | 6 | \$ 16.397.16 | | 1.12% | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 140,954,12 | | | \$ 142,529,18 | | 1.12% | |
| | | | | | | | | , | | |
| | | | | | | | | | | |

| Customer Class: | LARGE USE SI | ERVICE CLASSIFICATION | |
|-------------------------------|---------------|-----------------------|--|
| RPP / Non-RPP: | Non-RPP (Othe | r) | |
| Consumption | 6,600,000 | kWh | |
| Demand | 16,000 | kW | |
| Current Loss Factor | 1.0045 | | |
| Proposed/Approved Loss Factor | 1.0045 | | |

| | | Current C | EB-Approved | | | Proposed | | Impact | | |
|---|-----|-----------|-------------|-----------------|-------------|-----------|-----------------|----------------|----------|--|
| | | Rate | Volume | Charge | Rate | Volume | Charge | | | |
| | | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ | 8,976.06 | 1 | \$ 8,976.06 | \$ 8,976.07 | 1 | \$ 8,976.07 | \$ 0.01 | 0.00% | |
| Distribution Volumetric Rate | \$ | 2.4926 | 16000 | \$ 39,882.14 | \$ 1.6763 | 16000 | \$ 26,820.80 | \$ (13,061.34) | -32.75% | |
| Fixed Rate Riders | \$ | | 1 | \$- | \$- | 1 | \$- | \$ - | | |
| Volumetric Rate Riders | \$ | - | 16000 | \$ - | \$ 2.1081 | 16000 | | | | |
| Sub-Total A (excluding pass through) | | | | \$ 48,858.20 | | | \$ 69,526.23 | \$ 20,668.02 | 42.30% | |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$- | - | \$ - | \$- | | |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.5357 | 16,000 | | | 16,000 | \$ (30,779.51) | | -24.14% | |
| GA Rate Riders | \$ | - | 6,600,000 | | \$ 0.0029 | 6,600,000 | | | | |
| Low Voltage Service Charge | \$ | 0.0421 | 16,000 | \$ 673.60 | \$ 0.1094 | 16,000 | \$ 1,750.40 | \$ 1,076.80 | 159.86% | |
| Smart Meter Entity Charge (if applicable) | \$ | | 1 | \$ - | \$- | 1 | \$ - | \$- | | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 8,960.06 | | | \$ 59,734.12 | | 566.67% | |
| RTSR - Network | \$ | 2.4156 | 16,000 | | | 16,000 | | | -1.31% | |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.9849 | 16,000 | | \$ 1.6548 | 16,000 | | | -16.63% | |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 79,368.06 | | | \$ 124,354.25 | | 56.68% | |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 6,629,700 | | | 6,629,700 | | | 0.00% | |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 6,629,700 | | | 6,629,700 | | \$- | 0.00% | |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 6,629,700 | \$ 1,988.91 | | 6,629,700 | | \$- | 0.00% | |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | | | | 0.00% | |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 6,600,000 | \$ 46,200.00 | \$ 0.0070 | 6,600,000 | \$ 46,200.00 | \$- | 0.00% | |
| TOU - Off Peak | | | | | | | | | | |
| TOU - Mid Peak | | | | | | | | | | |
| TOU - On Peak | | | | | | | | | | |
| Commodity | \$ | 0.0189 | 6,629,700 | \$ 125,008.52 | \$ 0.0189 | 6,629,700 | \$ 125,008.52 | \$- | 0.00% | |
| Global Adjustment | \$ | 0.1030 | 6,629,700 | \$ 683,057.99 | \$ 0.1030 | 6,629,700 | \$ 683,057.99 | \$- | 0.00% | |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 959,490.65 | | | \$ 1,004,476.84 | | 4.69% | |
| HST | | 13% | | \$ 124,733.78 | 13% | 6 | \$ 130,581.99 | \$ 5,848.20 | 4.69% | |
| 8% Rebate | | 8% | | \$- | 8% | 6 | \$- | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 1,084,224.43 | | | \$ 1,135,058.83 | \$ 50,834.40 | 4.69% | |
| | | | | | | | | | | |

Energy+ Inc. - Cambridge North Dumfries Service Territory

| Customer Class: UNMETERED S | SCATTERED LC | OAD SERVICE C | LASSIFICATI | N | | | | | |
|---|--------------|---------------|-------------|-----------|------------|----------|-----------|-----------|----------|
| RPP / Non-RPP: RPP | | | | | | | | | |
| Consumption 100 | kWh | | | | | | | | |
| Demand - | kW | | | | | | | | |
| Current Loss Factor 1.0335 | | | | | | | | | |
| Proposed/Approved Loss Factor 1.0307 | | | | | | | | | |
| | 4 | | | | | | | | |
| | | Current C | EB-Approved | | | Proposed | | Impa | ct |
| | Ra | ate | Volume | Charge | Rate | Volume | Charge | | |
| | (5 | \$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 5.89 | 1 | | \$ 5.82 | 1 | \$ 5.82 | \$ (0.07) | -1.18% |
| Distribution Volumetric Rate | \$ | 0.0126 | 100 | \$ 1.26 | \$ 0.0143 | 100 | \$ 1.43 | \$ 0.17 | 13.49% |
| Fixed Rate Riders | \$ | - | | \$- | \$- | 1 | \$- | \$- | |
| Volumetric Rate Riders | \$ | - | 100 | | -\$ 0.0488 | 100 | | | |
| Sub-Total A (excluding pass through) | | | | \$ 7.15 | | | \$ 2.37 | \$ (4.78) | -66.85% |
| Line Losses on Cost of Power | \$ | 0.0822 | 3 | | \$ 0.0822 | 3 | | \$ (0.02) | -8.40% |
| Total Deferral/Variance Account Rate Riders | -\$ | 0.0058 | | \$ (0.58) | -\$ 0.0044 | 100 | \$ (0.44) | | -24.61% |
| GA Rate Riders | \$ | 0.0032 | | \$ 0.32 | \$ 0.0029 | 100 | \$ 0.29 | \$ (0.03) | -8.92% |
| Low Voltage Service Charge | \$ | 0.0001 | 100 | \$ 0.01 | \$ 0.0002 | 100 | \$ 0.02 | \$ 0.01 | 100.00% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ - | \$ - | 1 | \$ - | \$- | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 6.86 | | | \$ 2.20 | | -67.84% |
| RTSR - Network | \$ | 0.0052 | 103 | | \$ 0.0052 | 103 | \$ 0.54 | \$ 0.00 | 0.55% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.0041 | 103 | \$ 0.42 | \$ 0.0041 | 103 | | \$ 0.00 | 0.47% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 7.82 | | | \$ 3.17 | \$ (4.65) | -59.43% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 103 | \$ 0.33 | \$ 0.0032 | 103 | \$ 0.33 | \$ (0.00) | -0.27% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | | \$ 0.04 | \$ 0.0004 | 103 | \$ 0.04 | \$ (0.00) | -0.27% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 103 | \$ 0.03 | \$ 0.0003 | 103 | | \$ (0.00) | -0.27% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | \$ 1.00 | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | | \$ 0.70 | \$ 0.0070 | 100 | | \$- | 0.00% |
| TOU - Off Peak | \$ | 0.0650 | 65 | \$ 4.23 | \$ 0.0650 | 65 | | \$- | 0.00% |
| TOU - Mid Peak | \$ | 0.0950 | 17 | | \$ 0.0950 | 17 | | \$- | 0.00% |
| TOU - On Peak | \$ | 0.1320 | 18 | \$ 2.38 | \$ 0.1320 | 18 | \$ 2.38 | \$- | 0.00% |
| Commodity | | | | | | | | | |
| Global Adjustment | | | | | | | | | |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 17.39 | | | \$ 12.74 | \$ (4.65) | -26.73% |
| HST | | 13% | | \$ 2.26 | 13% | | \$ 1.66 | \$ (0.60) | -26.73% |
| 8% Rebate | | 8% | | \$ - | 8% | | \$- | · · · | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 19.65 | | | \$ 14.40 | \$ (5.25) | -26.73% |
| | | | | | | | | | |

Customer Class: STREET LIGHTING SERVICE CLASSIFICATION RPP / Non-RPP: <u>Non-RPP</u> (Other) Consumption Demand 700 kW Current Loss Factor 1.0335 Proposed/Approved Loss Factor

| | | Current C | DEB-Approved | | | Proposed | | Impa | ict |
|---|-----|-----------|--------------|---------------|------------|----------|---------------|--------------|----------|
| | | ate | Volume | Charge | Rate | Volume | Charge | | |
| | (5 | \$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 2.56 | 13000 | | | 13000 | | | -25.83% |
| Distribution Volumetric Rate | \$ | 16.3656 | 700 | \$ 11,455.90 | \$ 15.3084 | 700 | \$ 10,715.88 | \$ (740.02) | -6.46% |
| Fixed Rate Riders | \$ | - | 1 | \$ - | \$ - | 1 | s - | \$- | |
| Volumetric Rate Riders | \$ | - | 700 | | \$ 31.0550 | 700 | | | |
| Sub-Total A (excluding pass through) | | | | \$ 44,773.08 | | | \$ 57,166.06 | \$ 12,392.98 | 27.68% |
| Line Losses on Cost of Power | \$ | - | | \$ - | \$ - | - | s - | ÷ | |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.0876 | 700 | \$ (1,461.31) | -\$ 1.5174 | 700 | \$ (1,062.15) | \$ 399.16 | -27.32% |
| GA Rate Riders | \$ | 0.0033 | 400,000 | \$ 1,320.00 | \$ 0.0029 | 400,000 | \$ 1,165.88 | \$ (154.12) | -11.68% |
| Low Voltage Service Charge | \$ | 0.0270 | 700 | \$ 18.90 | \$ 0.0760 | 700 | \$ 53.20 | \$ 34.30 | 181.48% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ - | \$ - | 1 | s - | \$- | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 44,650.68 | | | \$ 57,322.99 | \$ 12,672.32 | 28.38% |
| RTSR - Network | \$ | 1.6867 | 700 | \$ 1,180.69 | \$ 1.6865 | 700 | \$ 1,180.55 | \$ (0.14) | -0.01% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.2486 | 700 | \$ 874.02 | \$ 1.2650 | 700 | \$ 885.47 | \$ 11.45 | 1.31% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 46,705.39 | | | \$ 59,389.01 | \$ 12,683.62 | 27.16% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 413,400 | \$ 1,322.88 | \$ 0.0032 | 412,274 | \$ 1,319.28 | \$ (3.60) | -0.27% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 413,400 | \$ 165.36 | \$ 0.0004 | 412,274 | \$ 164.91 | \$ (0.45) | -0.27% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 413,400 | \$ 124.02 | \$ 0.0003 | 412,274 | \$ 123.68 | \$ (0.34) | -0.27% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | \$ 1.00 | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 400,000 | \$ 2,800.00 | \$ 0.0070 | 400,000 | \$ 2,800.00 | \$- | 0.00% |
| TOU - Off Peak | | | | | | | | | |
| TOU - Mid Peak | | | | | | | | | |
| TOU - On Peak | | | | | | | | | |
| Commodity | \$ | 0.0189 | 413,400 | \$ 7,795.00 | \$ 0.0189 | 412,274 | \$ 7,773.77 | \$ (21.23) | -0.27% |
| Global Adjustment | \$ | 0.1030 | 413,400 | \$ 42,592.60 | \$ 0.1030 | 412,274 | \$ 42,476.58 | | -0.27% |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 101.505.50 | | | \$ 114.047.47 | \$ 12.541.97 | 12.36% |
| HST | | 13% | | \$ 13,195.71 | 13% | | \$ 14,826.17 | \$ 1,630.46 | 12.36% |
| 8% Rebate | 1 | 8% | | \$ - | 8% | | s - | , | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 114,701,21 | | | \$ 128.873.64 | \$ 14.172.43 | 12.36% |
| | | | | | | | | | |

Energy+ Inc. - Cambridge North Dumfries Service Territory

| Customer Class: EMBEDDED | STRIBUTOR - | WNH | | | | | | | | |
|---|-------------|--------------|-------------|----------------|------|--------------|----------|----------------------|----------------|-----------|
| RPP / Non-RPP: Non-RPP (Ot | | | | | | | | | | |
| Consumption - | kWh | | | | | | | | | |
| Demand 8,28 | | | | | | | | | | |
| Current Loss Factor 1.03 | | | | | | | | | | |
| Proposed/Approved Loss Factor 1.03 | | | | | | | | | | |
| | - | | | | | | | | | |
| | | | EB-Approved | | | | Proposed | | Impa | ct |
| | | Rate (\$) | Volume | Charge (\$) | | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | e | (\$) | 1 | (ə) S - | ¢ | (*) | 1 | (<i>v</i>) | ¢ . | /o Ghange |
| Distribution Volumetric Rate | ŝ | 1.9167 | 8280 | | ŝ | 1.6381 | 8280 | \$ 13,563.47 | \$ (2,306.78) | -14.549 |
| Fixed Rate Riders | s | - | 0200 | \$ 15,070.25 | ŝ | 1.0301 | 1 | \$ 10,000.47 \$ - | \$ (2,000.70) | -14.547 |
| Volumetric Rate Riders | s | - | 8280 | | -\$ | 0.3812 | 8280 | \$ (3,156.09) | \$ (3.156.09) | |
| Sub-Total A (excluding pass through) | Ť | | 0200 | \$ 15,870.25 | 1 | 0.0012 | 0200 | \$ 10,407.38 | | -34.42% |
| Line Losses on Cost of Power | \$ | 0.1030 | - | \$ - | \$ | 0.1030 | - | s - | \$ - | |
| Total Deferral/Variance Account Rate Riders | -\$ | 0.5388 | 8,280 | \$ (4,461.24) |)-\$ | 2.2159 | 8,280 | \$ (18,347.35) | \$ (13,886.11) | 311.26% |
| GA Rate Riders | \$ | - | | s - | \$ | 0.0029 | - | s - | \$ - | |
| Low Voltage Service Charge | s | - | 8,280 | s - | \$ | 0.1217 | 8,280 | \$ 1,007.68 | \$ 1,007.68 | |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | s - | \$ | - | 1 | s - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 11,409.01 | | | | \$ (6,932.29) | \$ (18,341.30) | -160.76% |
| RTSR - Network | \$ | 2.4156 | 8,280 | \$ 20,001.17 | | 2.3839 | 8,280 | \$ 19,738.84 | | -1.319 |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.9849 | 8,280 | \$ 16,434.97 | | 2.0269 | 8,280 | \$ 16,782.50 | | 2.119 |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 47,845.15 | | | | \$ 29,589.05 | \$ (18,256.10) | -38.16% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | - | \$- | \$ | 0.0032 | - | \$ - | \$- | |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | | \$- | \$ | 0.0004 | - | \$ - | \$- | |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | | \$- | \$ | 0.0003 | - | \$ - | \$- | |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ | 0.2500 | \$ 1.00 | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | - | \$- | \$ | 0.0070 | - | \$ - | \$- | |
| TOU - Off Peak | | | | | | | | | | |
| TOU - Mid Peak | | | | | | | | | | |
| TOU - On Peak | | | | | | | | | | |
| Commodity | \$ | 0.0189 | - | \$- | \$ | 0.0189 | - | \$- | \$- | |
| Global Adjustment | \$ | 0.1030 | - | \$ - | \$ | 0.1030 | - | \$ - | \$- | |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 47,845.40 | | | | \$ 29,589.30 | | -38.16% |
| HST | | 13% | | \$ 6,219.90 | | 13% | | \$ 3,846.61 | \$ (2,373.29) | -38.16% |
| 8% Rebate | | 8% | | s - | | 8% | | s - | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 54,065.30 | | | | \$ 33,435.90 | \$ (20,629.40) | -38.16% |

 Customer Class:
 EMBEDDED DISTRIBUTOR - HONI

 RPP / Non-RPP:
 Non-RPP (Other)

 Consumption
 1,382,000

 Joan
 2,574

 KW
 Current Loss Factor

 Proposed/Approved Loss Factor
 1.0204

| | Current O | | | | | Proposed | | | | Impa | ct |
|------|---|--|--|--|---|---|--|--|---|---|--|
| | | Volume | | • | | Volume | | | | | |
| (\$) | | | (\$) | | (\$) | | | (\$) | \$ | 6 Change | % Change |
| \$ | - | 1 | \$ | - | \$ | | 1\$ | - | \$ | - | |
| \$ | 2.0576 | 2574 | \$ 5 | 296.14 | \$ 2.11 | 257 | 74 \$ | 5,431.65 | \$ | 135.51 | 2.56% |
| \$ | - | 1 | \$ | - | \$. | | 1\$ | | \$ | - | |
| \$ | - | 2574 | | - | -\$ 0.13 | 10 257 | 74 \$ | | | | |
| | | | \$ 5 | 296.14 | | | \$ | 5,094.38 | \$ | (201.76) | -3.81% |
| \$ | - | | \$ | - | | - | \$ | | \$ | - | |
| -\$ | 0.5020 | 2,574 | \$ (1 | 292.14) | -\$ 2.26 | 2,57 | 4 \$ | (5,817.35) | \$ | (4,525.21) | 350.21% |
| \$ | 0.0033 | 1,382,000 | \$ 4 | 560.60 | \$ 0.00 | | | 4,028.11 | \$ | (532.49) | -11.68% |
| \$ | - | 2,574 | \$ | - | \$. | 2,57 | 4 \$ | | \$ | - | |
| \$ | - | 1 | \$ | - | \$. | | 1\$ | | \$ | - | |
| | | | | | | | \$ | | | | -61.41% |
| \$ | 2.4156 | 2,574 | \$6 | 217.75 | \$ 2.38 | 39 2,57 | 4 \$ | 6,136.20 | \$ | (81.55) | -1.31% |
| \$ | 1.9849 | 2,574 | \$ 5 | 109.13 | \$ 2.02 | 2,57 | 4 \$ | 5,217.17 | \$ | 108.04 | 2.11% |
| | | | | | | | \$ | | | (5,232.97) | -26.31% |
| \$ | 0.0032 | 1,414,477 | \$ 4 | 526.33 | \$ 0.00 | 32 1,410,16 | 2 \$ | 4,512.52 | \$ | (13.81) | -0.31% |
| \$ | 0.0004 | 1,414,477 | \$ | 565.79 | \$ 0.00 | 1,410,16 | 2 \$ | 564.06 | \$ | (1.73) | -0.31% |
| \$ | 0.0003 | 1,414,477 | \$ | 424.34 | \$ 0.00 | 1,410,16 | 2 \$ | 423.05 | \$ | (1.29) | -0.31% |
| \$ | 0.2500 | 1 | \$ | 0.25 | \$ 0.25 | 00 \$ 1.0 | 0 \$ | 0.25 | \$ | - | 0.00% |
| \$ | 0.0070 | 1,382,000 | \$ 9 | 674.00 | \$ 0.00 | 70 1,382,00 | 0 \$ | 9,674.00 | \$ | - | 0.00% |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| \$ | 0.0189 | 1,414,477 | \$ 26 | 671.14 | \$ 0.01 | 1,410,16 | 2 \$ | 26,589.78 | \$ | (81.36) | -0.31% |
| \$ | 0.1030 | 1,414,477 | \$ 145 | 733.57 | \$ 0.10 | 1,410,16 | 2 \$ | 145,289.00 | \$ | (444.56) | -0.31% |
| | | | | | | | | | | | |
| 1 | | | \$ 207 | 486.91 | | | \$ | 201.711.19 | \$ | (5.775.72) | -2.78% |
| | 13% | | | | 1 | 3% | ŝ | | | (750.84) | -2.78% |
| | 8% | | S | - | | | s | | | , | |
| | | | \$ 234 | 460.20 | | | \$ | 227,933.64 | \$ | (6,526.56) | -2.78% |
| | Rate (\$) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Rate (\$) \$ - \$ - \$ - \$ - \$ - \$ - \$ 0.0033 \$ 0.0033 \$ 2.4156 \$ 0.0004 \$ 0.00004 \$ 0.00004 \$ 0.00070 \$ 0.0070 \$ 0.0189 \$ 0.0189 \$ 0.1030 | Rate Volume (\$) Volume \$ 2.0576 2.574 \$ - 1 \$ 2.574 2.574 \$ - 2.574 \$ - 2.574 \$ - 2.574 \$ 0.0033 1.382.000 \$ - 2.574 \$ 0.0032 2.574 \$ 0.0032 1.414.477 \$ 0.0003 1.414.477 \$ 0.0070 1.382.000 \$ 0.0070 1.382.000 \$ 0.00169 1.414.477 \$ 0.0189 1.414.477 \$ 0.0189 1.414.477 \$ 0.1030 1.414.477 \$ 0.1030 1.414.477 | (\$) (\$) \$ - 1 \$ \$ - 1 \$ 5, \$ - 1 \$ 5, \$ - 2574 \$ 5, \$ - 2574 \$ 5, \$ - - \$ - \$ 0.0033 1,382,000 \$ 4, \$ - 2,574 \$ 6, \$ 0.0033 1,414,477 \$ 4, \$ 0.00032 1,414,477 \$ 4, \$ 0.00032 1,414,477 \$ 4, \$ 0.00048 1,414,477 \$ 4, \$ 0.00189 1,414,477 \$ 4, \$ 0.00189 1,414,477 \$ 2,6,74 \$ 0.01030 1,414,477 \$ 2,6,74 \$ 0.00070 1,382,000 \$ 9,9,9 < | Rate Volume Charge (S) 1 Charge \$ 2.0576 2574 5.296.14 \$ - 1 5 - \$ - 2574 5 5.296.14 \$ - 2574 \$ 1.292.14 \$ - 2.574 \$ 1.292.14 \$ 0.0003 1.382.000 \$ 4.560.60 \$ - 2.574 \$ 1.292.14 \$ 0.0003 1.382.000 \$ 4.560.80 \$ - 1 \$ - \$ 0.0003 1.382.000 \$ 5.108.13 \$ 0.0003 1.414.477 \$ 5.65.73 \$ 0.0003 1.414.477 \$ 4.526.37 \$ 0.00070 1.382.000 \$ 9.674.00 \$ 0.0199 1.414.477 \$ 26.671.14 \$ 0.0130 1.414.477 \$ | Rate Volume Charge Rate (\$) 1 5 (\$) (\$) \$ 2.0576 2574 \$ 5,296,14 \$ 2,11 \$ - 1 \$ - \$ 4,211 \$ - 2574 \$ 5,296,14 \$ 2,11 \$ - 2574 \$ 5,296,14 \$ 2,11 \$ - 2574 \$ 1,292,14 \$ 3,266,14 \$ 0.0033 1,382,000 \$ 4,560,60 \$ 0,003 \$ - 2,574 \$ - \$ - \$ - \$ 0.0033 1,382,000 \$ 4,560,60 \$ 0,003 \$ - 1 \$ - \$ - \$ - \$ - \$ 1,984 2,574 \$ 6,217.75 \$ 2,238 2,020 \$ 1,984 2,574 \$ 5,109.13 \$ 2,022 \$ 0.0004 1,414,477 \$ 4,254.34 \$ 0,0001 \$ 0.0070 1,382,000 \$ 0,255 \$ 0,255 | Rate Volume Charge Rate Volume (\$) 1 5 (\$) (\$) (\$) \$ 2.0576 2574 \$ 5.296.14 \$ 2.1102 2.557 \$ - 2.574 \$ 5 0.1310 2.557 \$ - 2.574 \$ 5 0.1310 2.557 \$ - 2.574 \$ 1.224.41 \$ 2.2600 2.2757 \$ 0.0003 1.382.000 \$ 4.560.60 0.0029 1.382.00 \$ - 2.574 \$ - 2.575 \$ - 2.575 \$ - 2.574 \$ 5.206.14 \$ - 2.575 \$ - 2.574 \$ - \$ - 2.575 \$ 1.984 2.574 \$ 5.207.913 2.20269 2.575 \$ 1.984 2.5774 \$ 5.20.233 <td>Rate Volume Charge Rate Volume (\$) 1 \$ (\$) (\$) (\$) \$ 2.0576 2574 \$ 5.296.14 \$ 2.1102 2574 \$ - 1 \$ - \$ - 2.574 \$ - 2.574 \$ 5.296.14 \$ 2.1102 2.574 \$ - 2.574 \$ - \$ - 2.574 \$ - 2.574 \$ 1.22600 \$ 0.0300 2.574 \$ 0.0003 1.382.000 \$ 4.500.60 0.0029 1.382.000 \$ - 2.574 \$ - 2.574 \$ \$ - 1 \$ \$ - 2.574 \$ \$ 1.9849 2.574 \$ 5.1013 \$ 2.0269 2.574 \$ \$ 1.9849 2.574 \$</td> <td>Rate Volume Charge Rate Volume Charge Rate Volume Charge Charge (\$) Charge Charge (\$) <t< td=""><td>Rate Volume Charge Rate Volume Charge Rate Volume Charge S \$. 1 \$. 1 \$. (5) Volume (5) \$. \$. \$. . \$. . \$. . \$. <td< td=""><td>Rate Volume Charge Rate Volume Charge S \$. 1 \$. (\$) . . S . S . S . S . S . S . . S . . S . . S . . S .</td></td<></td></t<></td> | Rate Volume Charge Rate Volume (\$) 1 \$ (\$) (\$) (\$) \$ 2.0576 2574 \$ 5.296.14 \$ 2.1102 2574 \$ - 1 \$ - \$ - 2.574 \$ - 2.574 \$ 5.296.14 \$ 2.1102 2.574 \$ - 2.574 \$ - \$ - 2.574 \$ - 2.574 \$ 1.22600 \$ 0.0300 2.574 \$ 0.0003 1.382.000 \$ 4.500.60 0.0029 1.382.000 \$ - 2.574 \$ - 2.574 \$ \$ - 1 \$ \$ - 2.574 \$ \$ 1.9849 2.574 \$ 5.1013 \$ 2.0269 2.574 \$ \$ 1.9849 2.574 \$ | Rate Volume Charge Rate Volume Charge Rate Volume Charge Charge (\$) Charge Charge (\$) <t< td=""><td>Rate Volume Charge Rate Volume Charge Rate Volume Charge S \$. 1 \$. 1 \$. (5) Volume (5) \$. \$. \$. . \$. . \$. . \$. <td< td=""><td>Rate Volume Charge Rate Volume Charge S \$. 1 \$. (\$) . . S . S . S . S . S . S . . S . . S . . S . . S .</td></td<></td></t<> | Rate Volume Charge Rate Volume Charge Rate Volume Charge S \$. 1 \$. 1 \$. (5) Volume (5) \$. \$. \$. . \$. . \$. . \$. <td< td=""><td>Rate Volume Charge Rate Volume Charge S \$. 1 \$. (\$) . . S . S . S . S . S . S . . S . . S . . S . . S .</td></td<> | Rate Volume Charge Rate Volume Charge S \$. 1 \$. (\$) . . S . S . S . S . S . S . . S . . S . . S . . S . |

| | | | | | | | i i | | |
|---|----------------|-----------------|------------------------|--------------------|----------------------|----------|---------------------|-----------|--------------------|
| Customer Class: RESIDENTIAL RPP / Non-RPP: RPP | SERVICE CLASSI | FICATION | | | | | | | |
| | | | | | | | | | |
| | kWh | | | | | | | | |
| Demand - | kW | | | | | | | | |
| Current Loss Factor 1.0495 | | | | | | | | | |
| Proposed/Approved Loss Factor 1.0307 | | | | | | | | | |
| | | | | | | Proposed | | Impa | |
| | D | | DEB-Approved Volume | | B | | 0 | impa | я |
| | Rate (\$) | | volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| No. 11. On the Ohmer | (\$) | | | | | | | | |
| Monthly Service Charge Distribution Volumetric Rate | 5 | 24.30 0.0053 | 1 | | | 750 | | | 7.33% |
| Distribution Volumetric Rate Fixed Rate Riders | | 0.0053 | 750 | \$ 3.98 \$ 1.75 | \$ 0.0026 \$ 1.51 | /50 | | \$ (2.03) | -50.94% -13.90% |
| | \$ | 1.75 | 1 | | | 1 | φ 1.01 | | -13.90% |
| Volumetric Rate Riders | \$ | - | 750 | \$ - \$ 30.03 | \$ 0.0004 | 750 | \$ 0.31 \$ 29.85 | | -0.59% |
| Sub-Total A (excluding pass through) | | | | | ^ | | | | |
| Line Losses on Cost of Power | \$ | 0.0822 | 37 | | | 23 | | | -38.01% |
| Total Deferral/Variance Account Rate Riders | -5 | 0.0065 | 750 | | | | \$ (3.34) | | -31.22% |
| GA Rate Riders | \$ | 0.0142 | 750 | | | 750 | \$ 2.19 | | -79.47% |
| Low Voltage Service Charge | \$ | 0.0024 | 750 | | \$ 0.0003 | 750 | \$ 0.23 | \$ (1.58) | -87.50% |
| Smart Meter Entity Charge (if applicable) | \$ | 0.5700 | 1 | \$ 0.57 | \$ 0.5700 | 1 | | \$ - | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | - | | | \$ 30.59 | | | \$ 29.19 | | -4.56% |
| RTSR - Network | \$ | 0.0061 | 787 | | | 773 | \$ 4.65 | | -3.09% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.0033 | | \$ 2.60 | \$ 0.0045 | 773 | \$ 3.44 | \$ 0.84 | 32.49% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 37.99 | | | \$ 37.29 | | -1.84% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 787 | | | 773 | \$ 2.47 | | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 787 | \$ 0.31 | \$ 0.0004 | 773 | \$ 0.31 | \$ (0.01) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 787 | \$ 0.24 | \$ 0.0003 | 773 | \$ 0.23 | \$ (0.00) | -1.79% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | 1 | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | | | | | | | | | |
| TOU - Off Peak | \$ | 0.0650 | 488 | | | 488 | \$ 31.69 | \$- | 0.00% |
| TOU - Mid Peak | \$ | 0.0950 | 128 | | \$ 0.0950 | 128 | \$ 12.11 | \$- | 0.00% |
| TOU - On Peak | \$ | 0.1320 | 135 | \$ 17.82 | \$ 0.1320 | 135 | \$ 17.82 | \$ - | 0.00% |
| | | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | | \$ 102.93 | | | \$ 102.17 | \$ (0.75) | -0.73% |
| HST | | 13% | | \$ 13.38 | 13% | , | \$ 13.28 | \$ (0.10) | -0.73% |
| 8% Rebate | | 8% | | \$ (8.23) | 8% | | \$ (8.17) | \$ 0.06 | |
| Total Bill on TOU | | | | \$ 108.07 | | | \$ 107.28 | | -0.73% |
| | | | | | | | | , | |

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP Consumption 357 kWh Demand - kW Current Loss Factor 1.0495 dd/Approved Loss Factor 1.0307 1

Г

| | | | DEB-Approved | 1 | | | | Proposed | | Impa | ct |
|---|-----|--------|--------------|----|--------|-----|--------|----------|--------------|--------------|----------|
| | | Rate | Volume | | Charge | | Rate | Volume | Charge | | |
| | | (\$) | | | (\$) | | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 24.30 | 1 | \$ | 24.30 | \$ | 26.08 | 1 | \$ 26.08 | \$ 1.78 | 7.33% |
| Distribution Volumetric Rate | \$ | 0.0053 | 357 | \$ | 1.89 | \$ | 0.0026 | 357 | \$ 0.93 | \$ (0.96) | -50.94% |
| Fixed Rate Riders | \$ | 1.75 | 1 | \$ | 1.75 | \$ | 1.51 | 1 | \$ 1.51 | \$ (0.24) | -13.90% |
| Volumetric Rate Riders | \$ | - | 357 | \$ | - | \$ | 0.0004 | 357 | \$ 0.15 | \$ 0.15 | |
| Sub-Total A (excluding pass through) | | | | \$ | 27.94 | | | | \$ 28.66 | \$ 0.72 | 2.58% |
| Line Losses on Cost of Power | \$ | 0.0822 | 18 | \$ | 1.45 | \$ | 0.0822 | 11 | \$ 0.90 | \$ (0.55) | -38.01% |
| Total Deferral/Variance Account Rate Riders | -\$ | 0.0065 | 357 | \$ | (2.31) | -\$ | 0.0045 | 357 | \$ (1.59) | \$ 0.72 | -31.22% |
| GA Rate Riders | \$ | 0.0142 | 357 | \$ | 5.07 | \$ | 0.0029 | 357 | \$ 1.04 | \$ (4.03) | -79.47% |
| Low Voltage Service Charge | \$ | 0.0024 | 357 | \$ | 0.86 | \$ | 0.0003 | 357 | \$ 0.11 | \$ (0.75) | -87.50% |
| Smart Meter Entity Charge (if applicable) | \$ | 0.5700 | 1 | \$ | 0.57 | \$ | 0.5700 | 1 | \$ 0.57 | \$ - | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ | 28.51 | | | | \$ 28.65 | \$ 0.14 | 0.50% |
| RTSR - Network | \$ | 0.0061 | 375 | \$ | 2.29 | \$ | 0.0060 | 368 | \$ 2.21 | \$ (0.07) | -3.09% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.0033 | 375 | \$ | 1.24 | \$ | 0.0045 | 368 | \$ 1.64 | \$ 0.40 | 32.49% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ | 32.03 | | | | \$ 32.50 | \$ 0.47 | 1.48% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 375 | \$ | 1.20 | \$ | 0.0032 | 368 | \$ 1.18 | \$ (0.02) | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 375 | \$ | 0.15 | \$ | 0.0004 | 368 | \$ 0.15 | \$ (0.00) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 375 | \$ | 0.11 | \$ | 0.0003 | 368 | \$ 0.11 | \$ (0.00) | -1.79% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ | 0.25 | \$ | 0.2500 | \$ 1.00 | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | | | | | | | | | | | |
| TOU - Off Peak | \$ | 0.0650 | 232 | \$ | 15.08 | \$ | 0.0650 | 232 | \$ 15.08 | \$ - | 0.00% |
| TOU - Mid Peak | \$ | 0.0950 | 61 | \$ | 5.77 | \$ | 0.0950 | 61 | \$ 5.77 | \$ - | 0.00% |
| TOU - On Peak | \$ | 0.1320 | 64 | \$ | 8.48 | \$ | 0.1320 | 64 | \$ 8.48 | \$ - | 0.00% |
| | | | | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | | \$ | 63.07 | | | | \$ 63.52 | \$ 0.45 | 0.71% |
| HST | 1 | 13% | | \$ | 8.20 | | 13% | | \$ 8.26 | \$ 0.06 | 0.71% |
| 8% Rebate | 1 | 8% | | \$ | (5.05) | | 8% | | \$ (5.08) | \$ (0.04) | |
| Total Bill on TOU | | | | \$ | 66.23 | | | | \$ 66.70 | \$ 0.47 | 0.71% |
| | | | | | | | | | | | |

| Customer Class: GENERAL SE | RVICE LESS | THAN 50 kW SERV | ICE CLASSIF | CATION | | | | | |
|---|------------|-----------------|-------------|----------------|--------------|----------|----------------|------------|----------|
| RPP / Non-RPP: RPP | | | | | | | | | |
| |) kWh | | | | | | | | |
| Demand - | kW | | | | | | | | |
| Current Loss Factor 1.049 | 5 | | | | | | | | |
| Proposed/Approved Loss Factor 1.030 | 7 | | | | | | | | |
| | _ | | | | | | | | |
| | | | EB-Approved | | | Proposed | | Impa | ct |
| | | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 17.3600 | 1 | \$ 17.36 | \$ 14.96 | 1 | \$ 14.96 | | -13.829 |
| Distribution Volumetric Rate | \$ | 0.0180 | 2000 | | \$ 0.0160 | 2000 | | | -11.119 |
| Fixed Rate Riders | \$ | 4.33 | | \$ 4.33 | \$ 0.63 | 1 | | \$ (3.70) | -85.41 |
| Volumetric Rate Riders | \$ | - | 2000 | | \$ 0.0012 | 2000 | \$ 2.32 | | |
| Sub-Total A (excluding pass through) | | | | \$ 57.69 | | | \$ 49.91 | \$ (7.78) | -13.48% |
| Line Losses on Cost of Power | \$ | 0.0822 | 99 | \$ 8.13 | \$ 0.0822 | 61 | \$ 5.04 | \$ (3.09) | -38.01% |
| Total Deferral/Variance Account Rate Riders | -\$ | 0.0064 | 2,000 | \$ (12.77) | -\$ 0.0044 | 2,000 | \$ (8.79) | \$ 3.98 | -31.189 |
| GA Rate Riders | \$ | 0.0142 | 2,000 | \$ 28.40 | \$ 0.0029 | 2,000 | \$ 5.83 | \$ (22.57) | -79.479 |
| Low Voltage Service Charge | \$ | 0.0024 | 2,000 | \$ 4.80 | \$ 0.0002 | 2,000 | \$ 0.40 | \$ (4.40) | -91.67 |
| Smart Meter Entity Charge (if applicable) | \$ | 0.5700 | 1 | \$ 0.57 | \$ 0.5700 | 1 | \$ 0.57 | \$ - | 0.00 |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 58.42 | | | \$ 47.14 | \$ (11.29) | -19.329 |
| RTSR - Network | \$ | 0.0056 | 2,099 | \$ 11.75 | \$ 0.0054 | 2,061 | \$ 11.10 | | -5.60 |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.0028 | 2,099 | \$ 5.88 | \$ 0.0041 | 2,061 | \$ 8.37 | | 42.39 |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 76.06 | | | \$ 66.60 | | -12.43 |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 2,099 | \$ 6.72 | \$ 0.0032 | 2,061 | \$ 6.60 | \$ (0.12) | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 2,099 | \$ 0.84 | \$ 0.0004 | 2,061 | \$ 0.82 | \$ (0.02) | -1.79 |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 2,099 | | \$ 0.0003 | | \$ 0.62 | | -1.79 |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | \$ 1.00 | \$ 0.25 | \$- | 0.00 |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 2,000 | | \$ 0.0070 | 2,000 | | | 0.00 |
| TOU - Off Peak | \$ | 0.0650 | 1,300 | \$ 84.50 | \$ 0.0650 | 1,300 | | | 0.00 |
| TOU - Mid Peak | \$ | 0.0950 | | \$ 32.30 | \$ 0.0950 | | \$ 32.30 | | 0.00 |
| TOU - On Peak | \$ | 0.1320 | 360 | \$ 47.52 | \$ 0.1320 | 360 | \$ 47.52 | \$- | 0.005 |
| Commodity | | | | | | | | | |
| Global Adjustment | | | | | | | | | |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 262.81 | | | \$ 253.21 | | -3.65% |
| HST | | 13% | | \$ 34.17 | 13% | | \$ 32.92 | \$ (1.25) | -3.65 |
| 8% Rebate | | 8% | | \$- | 8% | | \$- | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 296.98 | | | \$ 286.13 | \$ (10.85) | -3.65% |
| | | | | | | | | | |

 Customer Class:
 GENERAL SERVICE 50 TO 999 KW INTERVAL <1000</th>

 RPP / Non-RPP:
 Non-RPP (Other)

 Consumption
 20,000

 bemand
 60

 kWh
 Current Loss Factor

 Coposed/Approved Loss Factor
 1.0495

| | | Current 0 | DEB-Approved | 1 | | | Proposed | | | Impa | ct |
|---|-----|-----------|--------------|-------------|-------|--------|----------|-------------|--------|----------|----------|
| | | Rate | Volume | Charge | | Rate | Volume | Charge | | | |
| | | (\$) | | (\$) | | (\$) | | (\$) | \$ Chi | ange | % Change |
| Monthly Service Charge | \$ | 96.98 | 1 | \$ 96.98 | \$ | 102.34 | 1 | \$ 102.34 | \$ | 5.36 | 5.53% |
| Distribution Volumetric Rate | \$ | 3.9297 | 60 | \$ 235.78 | \$ | 3.7843 | 60 | \$ 227.06 | \$ | (8.72) | -3.70% |
| Fixed Rate Riders | \$ | - | 1 | \$- | \$ | 45.16 | 1 | \$ 45.16 | \$ | 45.16 | |
| Volumetric Rate Riders | \$ | | 60 | \$- | \$ | 1.2894 | 60 | | \$ | 77.37 | |
| Sub-Total A (excluding pass through) | | | | \$ 332.76 | | | | \$ 451.92 | \$ | 119.16 | 35.81% |
| Line Losses on Cost of Power | \$ | - | - | \$- | \$ | - | - | \$ - | \$ | - | |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.8761 | 60 | \$ (172.56) |) -\$ | 1.3939 | 60 | \$ (83.63) | \$ | 88.93 | -51.54% |
| GA Rate Riders | \$ | 0.0142 | 20,000 | \$ 284.00 | \$ | 0.0029 | 20,000 | \$ 58.29 | \$ | (225.71) | -79.47% |
| Low Voltage Service Charge | \$ | 1.1222 | 60 | \$ 67.33 | \$ | 0.1438 | 60 | \$ 8.63 | \$ | (58.70) | -87.19% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$- | \$ | - | 1 | \$ - | \$ | - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 511.53 | | | | \$ 435.21 | \$ | (76.32) | -14.92% |
| RTSR - Network | \$ | 2.3617 | 60 | \$ 141.70 | \$ | 3.2260 | 60 | \$ 193.56 | \$ | 51.86 | 36.60% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.3053 | 60 | \$ 78.32 | \$ | 2.4195 | 60 | \$ 145.17 | \$ | 66.85 | 85.36% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 731.55 | | | | \$ 773.95 | | 42.40 | 5.80% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 20,990 | \$ 67.17 | \$ | 0.0032 | 20,614 | \$ 65.96 | \$ | (1.20) | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 20,990 | \$ 8.40 | | 0.0004 | 20,614 | \$ 8.25 | \$ | (0.15) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 20,990 | \$ 6.30 | \$ | 0.0003 | 20,614 | \$ 6.18 | \$ | (0.11) | -1.79% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ | 0.2500 | \$ 1.00 | \$ 0.25 | \$ | - | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 20,000 | \$ 140.00 | \$ | 0.0070 | 20,000 | \$ 140.00 | \$ | - | 0.00% |
| TOU - Off Peak | \$ | 0.0650 | | \$- | \$ | 0.0650 | | \$ - | \$ | - | |
| TOU - Mid Peak | \$ | 0.0950 | | \$- | \$ | 0.0950 | | s - | \$ | - | |
| TOU - On Peak | \$ | 0.1320 | | \$- | \$ | 0.1320 | | \$- | \$ | - | |
| Commodity | \$ | 0.0189 | 20,990 | \$ 395.78 | \$ | 0.0189 | 20,614 | \$ 388.69 | \$ | (7.10) | -1.79% |
| Global Adjustment | \$ | 0.1030 | 20,990 | \$ 2,162.60 | \$ | 0.1030 | 20,614 | \$ 2,123.83 | \$ | (38.77) | -1.79% |
| | | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 3,512.04 | | | | \$ 3,507.11 | \$ | (4.94) | -0.14% |
| HST | | 13% | | \$ 456.57 | | 13% | | \$ 455.92 | \$ | (0.64) | -0.14% |
| 8% Rebate | | 8% | | s - | | 8% | | s - | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 3,968.61 | | | | \$ 3,963.03 | \$ | (5.58) | -0.14% |
| · · · · · · · · · · · · · · · · · · · | | | | | | | | | | | |

| Customer Class: GENERAL S | | TO 999 KW SERVICE | CLASSIFICAT | ION | | | | | | |
|---|-------|-------------------|--------------|-------------|-----|--------|----------|-------------|-------------|----------|
| RPP / Non-RPP: Non-RPP (O | her) | | | | | | | | | |
| Consumption 20,00 | 0 kWh | | | | | | | | | |
| Demand | 0 kW | | | | | | | | | |
| Current Loss Factor 1.04 | | | | | | | | | | |
| Proposed/Approved Loss Factor 1.03 | | | | | | | | | | |
| | - | | | | | | | | | |
| | | Current C | DEB-Approved | | | | Proposed | | Impa | ct |
| | | Rate | Volume | Charge | Ra | ate | Volume | Charge | | |
| | | (\$) | | (\$) | (\$ | | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 96.98 | | \$ 96.98 | | 102.34 | | | \$ 5.36 | 5.53% |
| Distribution Volumetric Rate | \$ | 3.9297 | 60 | \$ 235.78 | \$ | 3.7843 | 60 | | | -3.70% |
| Fixed Rate Riders | \$ | - | | \$- | \$ | 45.16 | 1 | \$ 45.16 | | |
| Volumetric Rate Riders | \$ | - | 60 | | \$ | 1.2894 | 60 | | \$ 77.37 | |
| Sub-Total A (excluding pass through) | | | | \$ 332.76 | | | | \$ 451.92 | \$ 119.16 | 35.81% |
| Line Losses on Cost of Power | \$ | - | - | \$- | \$ | - | - | \$ - | \$- | |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.8761 | 60 | \$ (172.56) | | 1.3939 | 60 | | \$ 88.93 | -51.54% |
| GA Rate Riders | \$ | 0.0142 | 20,000 | \$ 284.00 | \$ | 0.0029 | 20,000 | \$ 58.29 | \$ (225.71) | -79.47% |
| Low Voltage Service Charge | \$ | 1.1222 | 60 | \$ 67.33 | \$ | 0.1438 | 60 | \$ 8.63 | \$ (58.70) | -87.19% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$- | \$ | - | 1 | s - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 511.53 | | | | \$ 435.21 | \$ (76.32) | -14.92% |
| RTSR - Network | \$ | 2.2264 | 60 | | | 3.2039 | 60 | | | 43.91% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.1812 | 60 | \$ 70.87 | \$ | 2.3954 | 60 | | \$ 72.85 | 102.79% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 715.99 | | | | \$ 771.17 | | 7.71% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 20,990 | \$ 67.17 | \$ | 0.0032 | 20,614 | \$ 65.96 | \$ (1.20) | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 20,990 | \$ 8.40 | \$ | 0.0004 | 20,614 | \$ 8.25 | \$ (0.15) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 20,990 | \$ 6.30 | \$ | 0.0003 | 20,614 | \$ 6.18 | \$ (0.11) | -1.79% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ | 0.2500 | \$ 1.00 | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 20,000 | \$ 140.00 | \$ | 0.0070 | 20,000 | \$ 140.00 | \$- | 0.00% |
| TOU - Off Peak | \$ | 0.0650 | | \$ - | \$ | 0.0650 | | \$- | \$- | |
| TOU - Mid Peak | \$ | 0.0950 | | s - | \$ | 0.0950 | | s - | s - | |
| TOU - On Peak | \$ | 0.1320 | | \$- | \$ | 0.1320 | | \$- | \$- | |
| Commodity | \$ | 0.0189 | 20,990 | \$ 395.78 | \$ | 0.0189 | 20,614 | \$ 388.69 | \$ (7.10) | -1.79% |
| Global Adjustment | \$ | 0.1030 | 20,990 | \$ 2,162.60 | \$ | 0.1030 | 20,614 | \$ 2,123.83 | \$ (38.77) | -1.79% |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 3,496.48 | | | | \$ 3,504.33 | | 0.22% |
| HST | | 13% | | \$ 454.54 | | 13% | | \$ 455.56 | \$ 1.02 | 0.22% |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 3,951.02 | | | | \$ 3,959.90 | \$ 8.87 | 0.22% |
| | | | | | | | | | | |

 Customer Class:
 GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

 RPP / Non-RPP:
 Non-RPP (Other)

 Consumption
 800,000 kWh

 Demand
 2,000 kW

 Current Loss Factor
 1.0495

 d/Approved Loss Factor
 1.0307

Г

| | | Current 0 | DEB-Approved | 1 | | Proposed | | Imp | act |
|---|-----|-----------|--------------|---------------|-----------|----------|---------------|---------------|----------|
| | | Rate | Volume | Charge | Rate | Volume | Charge | | 1 |
| | | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 96.98 | 1 | \$ 96.98 | \$ 864.4 | 1 | \$ 864.41 | \$ 767.43 | 791.33% |
| Distribution Volumetric Rate | \$ | 3.9297 | 2000 | \$ 7,859.40 | \$ 3.814 | 2000 | \$ 7,628.00 | \$ (231.40) | -2.94% |
| Fixed Rate Riders | \$ | - | 1 | \$- | \$ - | 1 | \$ - | \$- | 1 |
| Volumetric Rate Riders | \$ | - | 2000 | | \$ 0.3153 | 3 2000 | | \$ 630.67 | l |
| Sub-Total A (excluding pass through) | | | | \$ 7,956.38 | | | \$ 9,123.08 | \$ 1,166.70 | 14.66% |
| Line Losses on Cost of Power | \$ | - | - | \$- | \$ - | - | \$ - | \$- | 1 |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.8761 | 2,000 | \$ (5,752.14 | | | \$ (3,813.79) | | -33.70% |
| GA Rate Riders | \$ | 0.0142 | 800,000 | | | | | | -79.47% |
| Low Voltage Service Charge | \$ | 1.1222 | 2,000 | \$ 2,244.40 | \$ 0.115 | 2,000 | \$ 231.40 | \$ (2,013.00) | -89.69% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$- | \$ - | 1 | \$- | \$- | l |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 15,808.64 | | | \$ 7,872.45 | | |
| RTSR - Network | \$ | 2.3644 | 2,000 | \$ 4,728.80 | | | | | 7.63% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.2949 | 2,000 | | | 5 2,000 | | | 48.78% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 23,127.24 | | | \$ 16,815.34 | | -27.29% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 839,600 | \$ 2,686.72 | | | | | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 839,600 | | | | | | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 839,600 | | | | | \$ (4.52) | -1.79% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ 0.25 | \$ 0.250 | | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 800,000 | \$ 5,600.00 | \$ 0.007 | 800,000 | \$ 5,600.00 | \$- | 0.00% |
| TOU - Off Peak | | | | | | | | | 1 |
| TOU - Mid Peak | | | | | | | | | 1 |
| TOU - On Peak | | | | | | | | | 1 |
| Commodity | \$ | 0.0189 | 839,600 | \$ 15,831.36 | \$ 0.018 | 824,548 | \$ 15,547.53 | \$ (283.82) | -1.79% |
| Global Adjustment | \$ | 0.1030 | 839,600 | \$ 86,503.99 | \$ 0.103 | 824,548 | \$ 84,953.15 | \$ (1,550.84) | -1.79% |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 134,337.28 | | | \$ 126,132.01 | \$ (8,205.26) | -6.11% |
| HST | | 13% | 1 | \$ 17,463.85 | 13 | % | \$ 16,397.16 | \$ (1,066.68) | -6.11% |
| 8% Rebate | | 8% | 1 | \$- | 8 | | \$ - | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 151,801.12 | | | \$ 142,529.18 | \$ (9,271.95) | -6.11% |
| | | | | | | | | | |

| Customer Class: UNMETERED S | CATTERED LOAD SERVICE | CLASSIFICATI | ON | | |] | | |
|---|-----------------------|--------------|----------------|--------------|----------|----------------|-----------|----------|
| RPP / Non-RPP: RPP | | | | | | | | |
| Consumption 100 | | | | | | | | |
| Demand - | kW | | | | | | | |
| Current Loss Factor 1.0495 | | | | | | | | |
| Proposed/Approved Loss Factor 1.0307 | | | | | | | | |
| | | | | | | | | |
| | | OEB-Approved | | | Proposed | | Impa | ict |
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 2.04 | 1 | \$ 2.04 | \$ 5.82 | 1 | \$ 5.82 | | 185.31% |
| Distribution Volumetric Rate | \$ 0.0233 | | \$ 2.33 | \$ 0.0143 | 100 | | \$ (0.90) | -38.63% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | 00.0070 |
| Volumetric Rate Riders | s - | 100 | s - | -\$ 0.0488 | 100 | | \$ (4.88) | |
| Sub-Total A (excluding pass through) | * | 100 | \$ 4.37 | - 0.0400 | 100 | \$ 2.37 | \$ (2.00) | -45.77% |
| Line Losses on Cost of Power | \$ 0.0822 | 5 | | \$ 0.0822 | 3 | | \$ (0.15) | -38.01% |
| Total Deferral/Variance Account Rate Riders | -\$ 0.0063 | 100 | \$ (0.63) | -\$ 0.0044 | 100 | \$ (0.44) | \$ 0.19 | -30.59% |
| GA Rate Riders | \$ 0.0142 | 100 | | \$ 0.0029 | 100 | \$ 0.29 | \$ (1.13) | -79.47% |
| Low Voltage Service Charge | \$ 0.0024 | 100 | \$ 0.24 | \$ 0.0002 | 100 | \$ 0.02 | \$ (0.22) | -91.67% |
| Smart Meter Entity Charge (if applicable) | s - | 1 | s - | \$ - | 1 | s - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 4.39 | | | \$ 2.20 | \$ (2.18) | -49.74% |
| RTSR - Network | \$ 0.0056 | 105 | \$ 0.59 | \$ 0.0052 | 103 | \$ 0.54 | \$ (0.05) | -8.05% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0028 | 105 | \$ 0.29 | \$ 0.0041 | 103 | \$ 0.43 | \$ 0.13 | 44.87% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 5.27 | | | \$ 3.17 | \$ (2.10) | -39.81% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0032 | 105 | \$ 0.34 | \$ 0.0032 | 103 | \$ 0.33 | \$ (0.01) | -1.79% |
| Capacity Based Recovery (CBR) | \$ 0.0004 | 105 | \$ 0.04 | \$ 0.0004 | 103 | \$ 0.04 | \$ (0.00) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0003 | 105 | \$ 0.03 | \$ 0.0003 | 103 | \$ 0.03 | \$ (0.00) | -1.79% |
| Standard Supply Service Charge | \$ 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | \$ 1.00 | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | \$ 0.0070 | | \$ 0.70 | \$ 0.0070 | 100 | \$ 0.70 | \$- | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 65 | | \$ 0.0650 | 65 | | \$- | 0.00% |
| TOU - Mid Peak | \$ 0.0950 | 17 | \$ 1.62 | \$ 0.0950 | 17 | | \$- | 0.00% |
| TOU - On Peak | \$ 0.1320 | 18 | \$ 2.38 | \$ 0.1320 | 18 | \$ 2.38 | \$- | 0.00% |
| Commodity | | | | | | | | |
| Global Adjustment | | 1 | | | | | | |
| | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 14.84 | | | \$ 12.74 | | -14.18% |
| HST | 139 | | \$ 1.93 | 13% | | \$ 1.66 | \$ (0.27) | -14.18% |
| 8% Rebate | 89 | b | \$- | 8% | | s - | | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 16.77 | | | \$ 14.40 | \$ (2.38) | -14.18% |
| | | | | | | | | |

Customer Class: STREET LIGHTING SERVICE CLASSIFICATION RPP / Non-RPP: Non-RPP (Other) Consumption 600,000 kWh Demand 176 kW Current Loss Factor 1.0495 Proposed/Approved Loss Factor 1.0307

| Distribution Volumetin Rate \$ 44.8917 176 \$ 7.900.94 \$ 15.3084 176 \$ 2.694.28 \$ \$ 6.55.5 Youlmetric Rate Riders \$. 176 \$ \$ 1.53084 1.53084 1.765 \$ 1.76 \$ 1.76 \$ 1.76 \$ \$ 1.76 \$ \$ 1.76 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | Current C | DEB-Approved | | | | | Proposed | | | Impa | at |
|--|---|-----|-----------|--------------|--------|----------|---------|------|----------|---------------|----------|------------|---------|
| Monthy Service Charge \$ 1.53 2923 \$ 1.471 2923 \$ 5.556.33 \$ 1.044.14 24.24 Distribution Volumetric Rate Riders \$ 1.63 7.90.94 \$ 15.3084 176 \$ 2.69.66 -65.5 -76.5 2.69.66 -65.5 -76.5 3.10.550 176 \$ 5.46.58 5.46.56 -76.5 -76.5 -76.5 5.46.58 5.46.56 -76.5 | | | | Volume | | | | | Volume | Charge | | | |
| Distribution Volumetine Rate \$ 44.8917 176 \$ 7.900.94 \$ 15.3084 176 \$ 2.694.28 \$ (6,206.66) -65.5 Volumetine Rate Riders \$ - 176 \$ - 1 \$ - 1 \$ - 5 - 1 \$ - 5 - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - - 1 \$ - 1 | | | | | | | | | | | | | |
| Fixed Rate Riders \$ 1 1 1 1 | | \$ | | | | | | | | | | | 24.24% |
| Volumetric Prace Riders \$ - 176 \$ - \$ 3.10550 176 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 5.465.68 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.337.628 \$ 1.482.5 \$ 6.771.18 .774.45 \$ 1.673 1.673 1.673 1.6865 1.6865 1.6865 1.6865 1.6865 1.6865 1.6865 1.6865 1.6865 1.6865 1.673.88 \$ 6.194 3.88 \$ 6.194 3.88 \$ 1.673.37 2.6 1.277.08 | | \$ | 44.8917 | 176 | \$ | ',900.94 | \$ 15.3 | 3084 | 176 | \$ 2,694.28 | ; \$ | (5,206.66) | -65.90% |
| Sub-Total A (excluding pass through) \$ 1,24373.13 \$ \$ 1,2437.13 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16.28 \$ 1,347.16 1,347.14 1,347.16 </td <td></td> <td>\$</td> <td>-</td> <td>1</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>1</td> <td>\$-</td> <td>\$</td> <td>-</td> <td></td> | | \$ | - | 1 | \$ | - | \$ | - | 1 | \$- | \$ | - | |
| Line Losses on Cost of Power \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. . \$. \$. . \$. \$ \$. | Volumetric Rate Riders | \$ | - | 176 | | - | \$ 31.0 | 0550 | 176 | | | | |
| Total Deferral/Variance Account Rate Riders \$ 2.1166 (177 6 \$ (272.68) \$ 1.5174 17.6 \$ (267.05) \$ 105.71.80 7.74.45 \$ (157.16) | | | | | \$ 12 | 2,373.13 | | | | \$ 13,716.28 | \$ | 1,343.16 | 10.86% |
| CA Rate Rifers \$ 0.0142 600,000 \$ 8,520,00 \$ 0.0028 600,000 \$ 1,748,82 \$ (6,711,18,7) -90,0 Smart Meter Entry Charge (# applicable) \$ - 1 \$ - 1 \$ - 1 \$ - 90,0760 176 \$ 13,8 \$ (14,73) -90,0 Sub-Total E - Distribution (includes Sub-Total A) \$ 20,662,0 \$ 5 5,21,142,4 \$ (5,456,77) -24,64 RTSR - Network \$ 0.9130 176 \$ 20,662,0 \$ 15,720,80,8 \$ 16,493,345,0 -26,62,3 \$ 16,493,345,0 -26,82,3 \$ 16,493,348,0 -26,82,3 \$ 16,441,3 3,87,63,141,3 1,778,82,7 \$ 24,82,4 \$ 16,243,43,0 -26,82,33 5 16,44 3,88,52,00,0 \$ 16,841,1 \$ 1,978,91,1 \$ 1,978,91,1 \$ 1,978,91,1 \$ 1,978,91,1 \$ | | \$ | - | - | \$ | - | \$ | | | \$- | \$ | - | |
| Low Voltage Service Charge \$ 0.8406 17.76 \$ 147.95 \$ 0.0760 17.16 \$ 13.38 \$ (134.37) 90.02 Sum Muler Entry Charge (applicable) \$ - 1 1 | Total Deferral/Variance Account Rate Riders | -\$ | 2.1186 | 176 | \$ | (372.88) | -\$ 1.5 | 5174 | 176 | \$ (267.05 |)\$ | 105.82 | -28.38% |
| Smart Meier Entity Charge (if applicable) \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ \$ 1 \$ \$ \$ 1 \$ \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ \$ 1 \$ 2 2 0 2 2 0 0 2 2 1 <th1< th=""> 1</th1<> | GA Rate Riders | \$ | 0.0142 | 600,000 | \$ 8 | 3,520.00 | \$ 0.0 | 0029 | 600,000 | \$ 1,748.82 | \$ | (6,771.18) | -79.47% |
| Sub-Total B - Distribution (includes Sub-Total A) image: style="background-color: style="background-colo: style="background-colo: style="background-colo: style="background-cole: style="background-cole: style="background-cole: style="background-cole: style="background-cole: style="background-cole: style="b | | \$ | 0.8406 | 176 | \$ | 147.95 | \$ 0.0 | 0760 | 176 | \$ 13.38 | \$ | (134.57) | -90.96% |
| RTSR - Connection and/or Line and Transformation Connection \$ 1.6793 1776 \$ 295.66 \$ 1.6865 1776 \$ 296.82 \$ 1.127 0.4 Stub-Total C - Delivery (including Sub-Total B) \$ 0.9130 1766 \$ 295.66 \$ 1.6865 1776 \$ 296.82 \$ 1.127 0.4 Wholesale Market Senice Change (WMSC) \$ 0.0004 629.700 \$ 211.124.44 \$ \$ 157.730.88 \$ (5.393.56) 2.67 1.127 0.4 Vinclease Market Senice Change (WMSC) \$ 0.0004 629.700 \$ 2.61.64 \$ 0.0032 618.411 \$ 1.97.79.81 \$ (36.39) -1.17 Rural and Remote Rate Protection (RRRP) \$ 0.0004 629.700 \$ 2.81.81 0.0003 618.411 \$ 1.92.52 \$ 0.250 \$ 1.00 \$ 0.25 \$ 0.0003 618.411 \$ 1.92.55 - 0.00 Standard Supply Service Charge \$ 0.0070 \$ 0.255 \$ 0 | Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ | - | \$ | - | 1 | \$- | \$ | | |
| RTSR- Connection and/or Line and Transformation Connection \$ 0.9130 176 \$ 160.69 \$ 1.2650 176 \$ 222.63 \$ 61.94 38.850 -25.85 Sub-Total C - Delivery (including Sub-Total B) • \$ 21,124.44 • \$ 15,70.88 \$ (5,393.56) -25.85 Capacity Based Recovery (CBR) \$ 0.0032 629,700 \$ 2.11.64 \$ 0.0032 618,411 \$ 1.97.89 \$ (5,393.36) -25.85 Rural and Remote Rate Protection (RRP) \$ 0.0004 629,700 \$ 2.51.88 \$ 0.0003 618,411 \$ 1.97.89 \$ (4.32) -1.7 Standard Supply Service Charge \$ 0.0004 629,700 \$ 2.51.88 \$ 0.0003 618,411 \$ 1.97.89 \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.52) \$ (4.20.00) \$ \$ <t< td=""><td></td><td></td><td></td><td></td><td>\$ 20</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-26.40%</td></t<> | | | | | \$ 20 | | | | | | | | -26.40% |
| Sub-Total C - Delivery (including Sub-Total B) s 15,730.88 \$ (5,393.66) -22.5 Wholesale Market Service Charge (WMSC) \$ 0.0004 629,700 \$ 2.016.4 \$ 0.0032 618.411 \$ 1.9730.88 \$ (4.53) -1.7 Capacity Based Recovery (CBR) \$ 0.0004 629,700 \$ 2.216.48 \$ 0.0003 618.411 \$ 1.9730.88 \$ (4.52) -1.7 Capacity Based Recovery (CBR) \$ 0.0004 629,700 \$ 2.216.81 \$ 0.0003 618.411 \$ 1.973.88 \$ (4.52) -1.7 Standard Supply Service Charge (DRC) \$ 0.250 \$ 1.00 \$ 0.255 \$ 0.000 \$ 4.200.00 \$ 0.255 \$ 0.007 \$ 0.057 \$ 0.057 \$ 0.057 \$ 0.057 \$ 0.057 \$ 0.057 \$ 0.057 \$ 0.057 \$ 0.057 \$ | RTSR - Network | \$ | 1.6793 | 176 | \$ | 295.56 | \$ 1.0 | 6865 | 176 | | | 1.27 | 0.43% |
| Wholesale Market Service Charge (WMSC) \$ 0.0022 629,700 \$ 2.015.04 \$ 0.0023 618,411 \$ 1.978.91 \$ (96.13) -1.7 Capacity Based Recovery (CBR) \$ 0.0004 629,700 \$ 251.88 \$ 0.0004 618,411 \$ 1.978.91 \$ (96.13) -1.7 Capacity Based Recovery (CBR) \$ 0.0004 629,700 \$ 251.88 \$ 0.0003 618,411 \$ 247.36 \$ (4.52) -1.7 Standard Supply Service Charge \$ 0.2500 \$ 182.91 \$ 0.0003 618,411 \$ 1.978.91 \$ (96.12) -1.7 Delt Retirement Charge (DRC) \$ 0.025 \$ 0.250 \$ 0.0070 \$ 0.0070 \$ 0.025 \$ -0.0 TOU - More Peak \$ 0.0070 \$ 0.0070 \$ 0.0070 \$ 600.000 \$ 4.200.00 \$ 2.125.9 -< | RTSR - Connection and/or Line and Transformation Connection | \$ | 0.9130 | 176 | | | \$ 1.3 | 2650 | 176 | | | 61.94 | 38.55% |
| Capacity Based Recovery (CBR) \$ 0.0004 629,700 \$ 251,88 \$ 0.0004 618,411 \$ 247,36 \$ (4,52) -1.7 Standard Supply Service Charge \$ 0.0004 629,700 \$ 18,811 \$ 0.0003 618,411 \$ 247,36 \$ (4,52) -1.7 Standard Supply Service Charge \$ 0.0200 \$ 18,811 \$ 0.050 \$ 18,411 \$ 18,55 \$ (3,39) -1.7 Debt Retirement Charge (DRC) \$ 0.0070 \$ 18,400.00 \$ 0.057 \$ 0.007 600,000 \$ 4,200.00 \$ -0.0 TOU - 0H Peak - - - - - - 0.0189 618,411 \$ 618,411 \$ 618,411 \$ 11,600.65 \$ (212,87) -1.7 TOU - OH Peak - - - - - - - - - - | | | | | | | | | | | | | -25.53% |
| Rural and Remote Rate Protection (RRRP) \$ 0.0003 629,700 \$ 188.91 \$ 0.0003 618,411 \$ 185.52 \$ (3.39) -1.7. Standard Supply Schwice Charge \$ 0.250 \$ 0.250 \$ 0.250 \$ 0.003 618,411 \$ 185.52 \$ (3.39) -1.7. Debt Retirement Charge (RC) \$ 0.0070 \$ 0.0070 \$ 0.0000 \$ 0.0000 \$ 0.250 \$ - 0.00 TOU - OID Peak - < | Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 629,700 | \$ 1 | 2,015.04 | \$ 0.0 | 0032 | 618,411 | \$ 1,978.91 | \$ | (36.13) | -1.79% |
| Standard Supply Service Charge \$ 0.250 \$ 0.250 \$ 1.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.25 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ <td>Capacity Based Recovery (CBR)</td> <td>\$</td> <td>0.0004</td> <td>629,700</td> <td>\$</td> <td>251.88</td> <td>\$ 0.0</td> <td>0004</td> <td>618,411</td> <td>\$ 247.36</td> <td>; \$</td> <td>(4.52)</td> <td>-1.79%</td> | Capacity Based Recovery (CBR) | \$ | 0.0004 | 629,700 | \$ | 251.88 | \$ 0.0 | 0004 | 618,411 | \$ 247.36 | ; \$ | (4.52) | -1.79% |
| Debt Retirement Charge (DRČ) \$ 0.0070 600,000 \$ 4.200.00 \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ \$ 4.200.00 \$ \$ 4.200.00 \$ \$ 4.200.00 < | Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 629,700 | \$ | 188.91 | \$ 0.0 | 0003 | 618,411 | \$ 185.52 | \$ | (3.39) | -1.79% |
| TOU - Off Peak S 0.0189 629,700 \$ 11,873.52 \$ 0.0189 618,411 \$ 11,660.65 \$ (21,287) -1.7 Commodity \$ 0.0189 629,700 \$ 11,873.52 \$ 0.0189 618,411 \$ 11,660.65 \$ (21,287) -1.7 Commodity \$ 0.0189 629,700 \$ 64,877.99 \$ 0.1030 618,411 \$ 63,714.86 \$ (1,163.13) -1.7 Total Bill on Average IESO Wholesale Market Price \$ 104,532.03 \$ \$ 97,718.45 \$ (6,813.59) -6.5.5 | Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ | 0.25 | \$ 0.1 | 2500 | \$ 1.00 | \$ 0.25 | \$ | | 0.00% |
| TOU - Mid Peak TOU - On Peak \$ 0.0189 629,700 \$ 11.873.52 \$ 0.0189 618,411 \$ 11.660.65 \$ (212.87) -1.7 Global Adjustment \$ 0.1030 629,700 \$ 11.873.52 \$ 0.0189 618,411 \$ 11.660.65 \$ (212.87) -1.7 Total Bill on Average IESO Wholesale Market Price 5 104,532.03 5 5 (6,813.59) -6.5 | | \$ | 0.0070 | 600,000 | \$. | 4,200.00 | \$ 0.0 | 070 | 600,000 | \$ 4,200.00 | \$ | - | 0.00% |
| TOU - On Peak Commodity S 0.0189 629,700 \$ 11,873.52 \$ 0.0189 618,411 \$ 618,411 \$ 629,700 \$ 11,873.52 \$ 0.0189 618,411 \$ 63,714.86 \$ (1,153.13) -1.7 Total Bill on Average IESO Wholesale Market Price \$ 104,532.03 \$ \$ 97,718.45 \$ (6,813.59) -6.5.5 | TOU - Off Peak | | | | | | | | | | | | |
| Commodity \$ 0.0189 629,700 \$ 11,873.52 \$ 0.0189 618,411 \$ 11,660.65 \$ (212.87) -1.7 Global Adjustment \$ 0.1030 629,700 \$ 64,877.99 \$ 0.1030 618,411 \$ 11,660.65 \$ (212.87) -1.7 Clobal Adjustment C <thc< th=""> C <thc< th=""> <thc< th=""></thc<></thc<></thc<> | TOU - Mid Peak | | | | | | | | | | | | |
| Global Adjustment \$ 0.1030 629,700 \$ 64,877.99 \$ 0.1030 618,411 \$ 63,714.86 \$ (1,163.13) -1.7 Total Bill on Average IESO Wholesale Market Price \$ 104,532.03 \$ \$ 97,718.45 \$ (6,813.59) -6.5 | TOU - On Peak | | | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price \$ 104,532.03 \$ 97,718.45 \$ (6,813.59) -6.5 | Commodity | \$ | 0.0189 | 629,700 | \$ 1 | 1,873.52 | \$ 0.0 | 0189 | 618,411 | \$ 11,660.65 | \$ | (212.87) | -1.79% |
| | Global Adjustment | \$ | 0.1030 | 629,700 | \$ 64 | 1,877.99 | \$ 0. | 1030 | 618,411 | | | | -1.79% |
| | , | | | | | | | | | | <u> </u> | , / | |
| | Total Bill on Average IESO Wholesale Market Price | T | | | \$ 104 | .532.03 | | | | \$ 97.718.45 | 5 | (6.813.59) | -6.52% |
| | HST | | 13% | | | 3.589.16 | | 13% | | \$ 12,703,40 | | (885.77) | -6.52% |
| 8% Rebate 8% \$ - 8% \$ - | | | | | s | - | | | | s - | 1 Ť | (, | |
| | | | 070 | | \$ 11 | 3.121.20 | | - /0 | | \$ 110.421.85 | s | (7.699.35) | -6.52% |
| | | | | | | | | | | | t | , ,, | |

| Customer Class: SENTINEL LIC | HTING | | | | | | | | |
|---|-------|-----------|-------------|-------------|------------|----------|-------------|-------------|----------|
| RPP / Non-RPP: Non-RPP (Oth | | | | | | | | | |
| Consumption 10.000 | | | | | | | | | |
| | | | | | | | | | |
| Demand 29 | | | | | | | | | |
| Current Loss Factor 1.049 | | | | | | | | | |
| Proposed/Approved Loss Factor 1.030 | 7 | | | | | | | | |
| | | Commont C | EB-Approved | | 1 | Proposed | | Impa | |
| | Rate | Current C | Volume | Charge | Rate | Volume | Charge | iiipa | UL |
| | (\$) | | volume | (\$) | (\$) | volume | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 2.0400 | 168 | \$ 342.72 | \$ 2.8163 | 168 | \$ 473.14 | | 38.05% |
| Distribution Volumetric Rate | \$ | 30.5028 | 29 | \$ 884.58 | \$ 42.1104 | 29 | \$ 1,221.20 | \$ 336.62 | 38.05% |
| Fixed Rate Riders | \$ | - | 1 | s - | \$ - | 1 | s - | \$ - | |
| Volumetric Rate Riders | \$ | - | 29 | s - | \$ 9.1113 | 29 | \$ 264.23 | \$ 264.23 | |
| Sub-Total A (excluding pass through) | | | | \$ 1,227.30 | | | \$ 1,958.57 | \$ 731.27 | 59.58% |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$- | | \$ - | s - | - |
| Total Deferral/Variance Account Rate Riders | Ś | - | 29 | s - | -\$ 1.6192 | 29 | \$ (46.96) | \$ (46.96) | |
| GA Rate Riders | ŝ | 0.0142 | | \$ 142.00 | \$ 0.0029 | 10,000 | \$ 29.15 | \$ (112.85) | -79.47% |
| Low Voltage Service Charge | s | 0.7192 | 29 | \$ 20.86 | \$ 0.0735 | 29 | \$ 2.13 | \$ (18.73) | -89.78% |
| Smart Meter Entity Charge (if applicable) | Ś | - | 1 | \$ - | \$ - | 1 | s - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ 1.390.16 | | | \$ 1.942.89 | \$ 552.73 | 39,76% |
| RTSR - Network | -\$ | 0.4376 | 29 | \$ (12.69) | \$ 1.8501 | 29 | \$ 53.65 | \$ 66.34 | -522.79% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.9544 | 29 | \$ 27.68 | \$ 1.2233 | 29 | \$ 35.48 | \$ 7.80 | 28.17% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ 1,405.15 | | | \$ 2,032.02 | \$ 626.87 | 44.61% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 10,495 | \$ 33.58 | \$ 0.0032 | 10,307 | \$ 32.98 | \$ (0.60) | -1.79% |
| Capacity Based Recovery (CBR) | s | 0.0004 | 10,495 | \$ 4.20 | \$ 0.0004 | 10.307 | \$ 4.12 | \$ (0.08) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | ŝ | 0.0003 | 10,495 | \$ 3.15 | \$ 0.0003 | 10,307 | \$ 3.09 | \$ (0.06) | -1.79% |
| Standard Supply Service Charge | s | 0.2500 | 1 | \$ 0.25 | \$ 0.2500 | | \$ 0.25 | \$ - | 0.00% |
| Debt Retirement Charge (DRC) | s | 0.0070 | 10,000 | \$ 70.00 | \$ 0.0070 | 10,000 | \$ 70.00 | s - | 0.00% |
| TOU - Off Peak | Ś | 0.0650 | 6822 | | \$ 0.0650 | 6699 | | \$ (7.95) | -1.79% |
| TOU - Mid Peak | s | 0.0950 | 1784 | \$ 169.49 | \$ 0.0950 | 1752 | \$ 166.46 | \$ (3.04) | -1.79% |
| TOU - On Peak | Ś | 0.1320 | 1889 | \$ 249.36 | \$ 0.1320 | 1855 | \$ 244.89 | \$ (4.47) | -1.79% |
| Commodity | | | | | | | • | • • • • • | |
| Global Adjustment | | | | | | | | | |
| | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 2.378.59 | | | \$ 2.989.28 | \$ 610.68 | 25.67% |
| HST | | 13% | | \$ 309.22 | 13% | | \$ 388.61 | | 25.67% |
| 8% Rebate | 1 | 8% | | \$ - | 8% | | \$ - | | 20.01 /0 |
| Total Bill on Average IESO Wholesale Market Price | | 570 | | \$ 2.687.81 | 0,0 | | \$ 3,377.88 | \$ 690.07 | 25.67% |
| | | | | \$ 2,007.01 | | | • 0,011.00 | ÷ 030.01 | 23.01 /6 |
| | | | | | | | | | |

Customer Class: EMBEDDED DISTRIBUTOR - BPI RPP / Non-RPP: Non-RPP (Other) Consumption Demand 27 kW Current Loss Factor 1.03390 osed/Approved Loss Factor 1.0204

| | | Current C | DEB-Approved | d | | | | Proposed | | | 1 | Impa | ct |
|---|-----|-----------|--------------|----|----------|-----|--------|----------|----|----------|----|-----------|----------|
| | | Rate | Volume | | Charge | | Rate | Volume | | Charge | | | |
| | | (\$) | | | (\$) | | (\$) | | | (\$) | Í. | \$ Change | % Change |
| Monthly Service Charge | \$ | 96.9800 | 1 | \$ | 96.98 | \$ | - | 1 | \$ | - | \$ | (96.98) | -100.00% |
| Distribution Volumetric Rate | \$ | 3.9297 | 27 | \$ | 106.10 | \$ | 9.3754 | 27 | \$ | 253.14 | \$ | 147.03 | 138.58% |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Volumetric Rate Riders | \$ | - | 27 | \$ | - | \$ | 0.9121 | 27 | \$ | 24.63 | \$ | 24.63 | |
| Sub-Total A (excluding pass through) | | | | \$ | 203.08 | | | | \$ | 277.76 | \$ | 74.68 | 36.77% |
| Line Losses on Cost of Power | \$ | - | - | \$ | - | \$ | - | - | \$ | - | \$ | - | |
| Total Deferral/Variance Account Rate Riders | -\$ | 2.8761 | 27 | \$ | (77.65) | -\$ | 1.4145 | 27 | \$ | (38.19) | \$ | 39.46 | -50.82% |
| GA Rate Riders | \$ | 0.0142 | 50,000 | \$ | 710.00 | \$ | 0.0029 | 50,000 | \$ | 145.73 | \$ | (564.27) | -79.47% |
| Low Voltage Service Charge | \$ | 1.1222 | 27 | \$ | 30.30 | \$ | 0.1005 | 27 | \$ | 2.71 | \$ | (27.59) | -91.05% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ | 865.73 | | | | \$ | 388.02 | \$ | (477.71) | -55.18% |
| RTSR - Network | \$ | 2.3644 | 27 | \$ | 63.84 | \$ | 2.6625 | 27 | \$ | 71.89 | \$ | 8.05 | 12.61% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.2949 | 27 | \$ | 34.96 | \$ | 1.6731 | 27 | \$ | 45.17 | \$ | 10.21 | 29.20% |
| Sub-Total C - Delivery (including Sub-Total B) | | | | \$ | 964.53 | | | | \$ | 505.08 | \$ | (459.45) | -47.63% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 51,950 | \$ | 166.24 | \$ | 0.0032 | 51,019 | | 163.26 | \$ | (2.98) | -1.79% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 51,950 | \$ | 20.78 | \$ | 0.0004 | 51,019 | \$ | 20.41 | \$ | (0.37) | -1.79% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 51,950 | \$ | 15.58 | \$ | 0.0003 | 51,019 | \$ | 15.31 | \$ | (0.28) | -1.79% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ | 0.25 | \$ | 0.2500 | \$ 1.00 | \$ | 0.25 | \$ | - | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 50,000 | \$ | 350.00 | \$ | 0.0070 | 50,000 | \$ | 350.00 | \$ | - | 0.00% |
| TOU - Off Peak | | | | | | | | | | | 1 | | |
| TOU - Mid Peak | | | | | | | | | | | 1 | | |
| TOU - On Peak | | | | | | | | | | | 1 | | |
| Commodity | \$ | 0.0189 | 51,950 | \$ | 979.56 | \$ | 0.0189 | 51,019 | \$ | 962.00 | \$ | (17.56) | -1.79% |
| Global Adjustment | \$ | 0.1030 | 51,950 | \$ | 5,352.41 | \$ | 0.1030 | 51,019 | \$ | 5,256.48 | \$ | (95.93) | -1.79% |
| | | | | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ | 7.849.35 | | | | \$ | 7.272.78 | \$ | (576.57) | -7.35% |
| HST | | 13% | | \$ | 1,020.42 | | 13% | | \$ | 945.46 | \$ | (74.95) | -7.35% |
| 8% Rebate | | 8% | | s | - | | 8% | | s | | 1 | (, | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ | 8,869.77 | | | | \$ | 8,218.24 | \$ | (651.53) | -7.35% |
| · · · · · · · · · · · · · · · · · · · | | | | | , | | | | | | | , , | |

Energy+ Inc. - Brant County Service Territory

| | | | | | | | 1 | | |
|---|---------------|-----------|--------------|-----------------------------|----------------|-----------|-----------------------------|-----------------------|--------------------|
| Customer Class: EMBEDDED D | | NI #1 | | | | | | | |
| RPP / Non-RPP: Non-RPP (Oth | | | | | | | | | |
| Consumption 1,300,000 | | | | | | | | | |
| | | | | | | | | | |
| Current Loss Factor 1.0495 | | | | | | | | | |
| Proposed/Approved Loss Factor 1.0204 | L | | | | | | | | |
| | | Comment | DEB-Approved | | | Proposed | | Impa | |
| | D -111 | | Volume | | Rate | Volume | 01 | impa | ci |
| | Rate (\$) | | volume | Charge (\$) | (\$) | voiume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | (\$) | 96,9800 | 4 | \$ 96.98 | \$ 69.7700 | | \$ 69.77 | | -28.06% |
| Distribution Volumetric Rate | \$ | 3.9297 | 2340 | | \$ 09.7700 | 2340 | | | -28.06% |
| Fixed Rate Riders | \$ | 3.9297 | 2340 | \$ 9,195.50 ¢ | \$ 1.1009 ¢ | 2340 | \$ 2,763.31 | \$ (0,432.19) \$ - | -09.95% |
| Volumetric Rate Riders | | - | 2340 | ÷ · | -\$ 0.3168 | 2340 | Ŷ | | |
| | \$ | - | 2340 | \$ 9.292.48 | -\$ 0.3100 | 2340 | \$ (741.25) \$ 2.091.82 | | -77.49% |
| Sub-Total A (excluding pass through) Line Losses on Cost of Power | | | | \$ 9,292.40 | s - | | \$ 2,091.62 | \$ (7,200.05) | -11.49% |
| Total Deferral/Variance Account Rate Riders | \$ | 2.8761 | 2.340 | \$ (6.730.00) | | 2.340 | \$ (4.299.87) | | -36.11% |
| GA Rate Riders | -9 | 0.0142 | 1.300.000 | \$ 18,460.00 | \$ 0.0029 | 1,300,000 | \$ 3,789.11 | | -79.47% |
| | \$ | | | | | | \$ 3,769.11 | | |
| Low Voltage Service Charge Smart Meter Entity Charge (if applicable) | \$ | 1.1222 | | \$ 2,625.95 \$ - | \$ - \$ - | 2,340 | s - | \$ (2,625.95) \$ - | -100.00% |
| | \$ | - | 1 | \$ 23.648.42 | э - | 1 | Ŷ | \$ (22.067.36) | -93.31% |
| Sub-Total B - Distribution (includes Sub-Total A) RTSR - Network | | 2.3644 | 2.340 | \$ 23,648.42 \$ 5.532.70 | \$ 2.6625 | 2.340 | \$ 1,581.06 \$ 6.230.31 | | -93.31% 12.61% |
| RTSR - Network RTSR - Connection and/or Line and Transformation Connection | \$ | 2.3644 | | \$ 5,532.70 | \$ 2.0025 | 2,340 | \$ 3,914.95 | | 29.20% |
| Sub-Total C - Delivery (including Sub-Total B) | \$ | 1.2949 | 2,340 | \$ 32.211.19 | \$ 1.0731 | 2,340 | \$ 3,914.95 \$ 11.726.32 | | |
| Wholesale Market Service Charge (WMSC) | | 0.0032 | 1.364.350 | \$ 32,211.19 \$ 4.365.92 | \$ 0.0032 | 1.326.491 | \$ 11,726.32 \$ 4,244.77 | | -63.60% -2.77% |
| | \$ | | 1,364,350 | | | | | | -2.77% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | | | \$ 0.0004 | 1,326,491 | \$ 530.60 | \$ (15.14) | |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 1,364,350 | \$ 409.31 | \$ 0.0003 | 1,326,491 | \$ 397.95 \$ 0.25 | \$ (11.36) \$ | -2.77% 0.00% |
| Standard Supply Service Charge | \$ | | 1 | \$ 0.25 | \$ 0.2500 | | | Ŷ | |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 1,300,000 | \$ 9,100.00 | \$ 0.0070 | 1,300,000 | \$ 9,100.00 | \$- | 0.00% |
| TOU - Off Peak | | | | | | | | | |
| TOU - Mid Peak | | | | | | | | | |
| TOU - On Peak | | | | | | | | | |
| Commodity | \$ | 0.0189 | 1,364,350 | | | 1,326,491 | | | -2.77% |
| Global Adjustment | \$ | 0.1030 | 1,364,350 | \$ 140,568.98 | \$ 0.1030 | 1,326,491 | \$ 136,668.38 | \$ (3,900.60) | -2.77% |
| | 1 | | | | | | 407.000.00 | A (05.040.00) | 44.000/ |
| Total Bill on Average IESO Wholesale Market Price HST | | 4004 | | \$ 212,927.34 | 1000 | | \$ 187,680.36 | | -11.86% -11.86% |
| 8% Rebate | | 13% 8% | | \$ 27,680.55 | 13% | | \$ 24,398.45 | \$ (3,282.11) | -11.86% |
| | | 8% | | | 8% | | | ¢ (00 500 00) | 44.000 |
| Total Bill on Average IESO Wholesale Market Price | | _ | | \$ 240,607.89 | | | \$ 212,078.81 | \$ (28,529.08) | -11.86% |

 Customer Class:
 EMBEDDED DISTRIBUTOR - HONI #2

 RPP / Non-RPP:
 Non-RPP (Other)

 Consumption
 1,990,000

 bemand
 4,050

 kW
 Current Loss Factor

 Consumption
 1,0495

 Proposed/Approved Loss Factor
 1,0204

| | | Current C | DEB-Approved | i i | | | Proposed | | Impa | act |
|---|----|-----------|--------------|----------|-------|------------|-----------|---------------|----------------|-----------|
| | R | ate | Volume | Charge | | Rate | Volume | Charge | | |
| | (| (\$) | | (\$) | | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ | 96.9800 | 1 | | 96.98 | \$ 69.7700 | 1 | \$ 69.77 | \$ (27.21) | -28.06% |
| Distribution Volumetric Rate | \$ | - | 4050 | \$ | - | \$ - | 4050 | \$ - | \$- | |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ - | 1 | \$- | \$- | |
| Volumetric Rate Riders | \$ | - | 4050 | | - | -\$ 0.3280 | 4050 | \$ (1,328.47) | \$ (1,328.47) | |
| Sub-Total A (excluding pass through) | | | | \$ | 96.98 | | | \$ (1,258.70) | \$ (1,355.68) | -1397.90% |
| Line Losses on Cost of Power | \$ | - | - | \$ | - | \$ - | - | \$- | \$- | |
| Total Deferral/Variance Account Rate Riders | \$ | - | 4,050 | \$ | - | -\$ 1.8376 | 4,050 | \$ (7,442.08) | | |
| GA Rate Riders | \$ | - | 1,990,000 | \$ | - | \$ 0.0029 | 1,990,000 | \$ 5,800.25 | \$ 5,800.25 | |
| Low Voltage Service Charge | \$ | - | 4,050 | \$ | - | \$ - | 4,050 | \$- | \$- | |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ | - | \$ - | 1 | ۰ ب | \$ | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | | \$ | 96.98 | | | \$ (2,900.53) | \$ (2,997.51) | -3090.86% |
| RTSR - Network | \$ | - | 4,050 | \$ | - | \$ - | 4,050 | \$- | \$- | |
| RTSR - Connection and/or Line and Transformation Connection | \$ | - | 4,050 | \$ | - | \$ - | 4,050 | \$ | \$- | |
| Sub-Total C - Delivery (including Sub-Total B) | | | | | 96.98 | | | \$ (2,900.53) | | |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 2,088,505 | | 33.22 | \$ 0.0032 | 2,030,552 | \$ 6,497.77 | | -2.77% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 2,088,505 | | 35.40 | \$ 0.0004 | 2,030,552 | \$ 812.22 | \$ (23.18) | -2.77% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 2,088,505 | \$6 | 26.55 | \$ 0.0003 | 2,030,552 | \$ 609.17 | \$ (17.39) | -2.77% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ | 0.25 | \$ 0.2500 | | \$ 0.25 | \$- | 0.00% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 1,990,000 | \$ 13,9 | 30.00 | \$ 0.0070 | 1,990,000 | \$ 13,930.00 | \$- | 0.00% |
| TOU - Off Peak | | | | | | | | | | |
| TOU - Mid Peak | | | | | | | | | | |
| TOU - On Peak | | | | | | | | | | |
| Commodity | \$ | 0.0189 | 2,088,505 | | 30.50 | | 2,030,552 | | \$ (1,092.76) | -2.77% |
| Global Adjustment | \$ | 0.1030 | 2,088,505 | \$ 215,1 | 78.67 | \$ 0.1030 | 2,030,552 | \$ 209,207.75 | \$ (5,970.92) | -2.77% |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 276,7 | 31.57 | | | \$ 266,444.37 | \$ (10,287.20) | -3.72% |
| HST | | 13% | | \$ 35,9 | 75.10 | 13% | | \$ 34,637.77 | \$ (1,337.34) | -3.72% |
| 8% Rebate | 1 | 8% | | \$ | - | 8% | | \$ - | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 312,7 | 06.68 | | | \$ 301,082.14 | \$ (11,624.54) | -3.72% |

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APPENDIX D REVENUE REQUIREMENT WORK FORM

Revenue Requirement Workform (RRWF) for 2019 Filers



Version 8.00

| Utility Name | Energy + Inc. | |
|--------------------|--|--|
| Service Territory | Cambridge, North Dumfries and Brant County | |
| Assigned EB Number | EB-2018-0028 | |
| Name and Title | Sarah Hughes, Chief Financial Officer | |
| Phone Number | 519-621-8405, Ext. 2638 | |
| Email Address | shughes@energyplus.ca | |
| Test Year | 2019 | |
| Bridge Year | 2018 | |
| Last Rebasing Year | 2014 | |

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

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

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

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Revenue Requirement Workform (RRWF) for 2019 Filers

| <u>1. Info</u> | 8. Rev_Def_Suff |
|----------------------|--|
| 2. Table of Contents | 9. Rev_Reqt |
| 3. Data_Input_Sheet | 10. Load Forecast |
| 4. Rate_Base | 11. Cost Allocation |
| 5. Utility Income | 12. Residential Rate Design |
| <u>6. Taxes_PILs</u> | 13. Rate Design and Revenue Reconciliation |
| 7. Cost_of_Capital | 14. Tracking Sheet |

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
- (5) Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.

Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input⁽¹⁾

| | _ | Initial Application | (2) | Adjustments | _ | Settlement Agreement | (6) | Adjustments | Per Board Decision |
|---|--|----------------------------|-----|------------------|---|-------------------------|-----|-------------|-----------------------|
| 1 | Rate Base | | | | | | | | |
| | Gross Fixed Assets (average) | \$184,201,142 | | ############ | | \$ 182,594,277 | | | \$182,594,277 |
| | Accumulated Depreciation (average) | (\$26,210,491) | (5) | \$746,309.65 | | (\$25,464,181) | | | (\$25,464,181) |
| | Allowance for Working Capital: | | | | | | | | |
| | Controllable Expenses | \$18,355,589 | | (\$360,412) | | \$ 17,995,177 | | | \$17,995,177 |
| | Cost of Power | \$157,654,356 | (4) | \$46,953,238 | | \$ 204,607,594 | (4) | | \$204,607,594 |
| | Working Capital Rate (%) | 7.50% | (9) | | | 7.50% | (9) | | 7.50% (9) |
| 2 | Utility Income | | | | | | | | |
| | Operating Revenues: | | | | | | | | |
| | Distribution Revenue at Current Rates | \$33,626,933 | | (\$168,713) | | \$33,458,220 | | (\$152,531) | \$33,305,689 |
| | Distribution Revenue at Proposed Rates | \$35,170,323 | | (\$842,535) | | \$34,327,788 | | \$0 | \$34,327,788 |
| | Other Revenue: | A · · · · · | | A | | | | A a | |
| | Specific Service Charges | \$1,765,991 | | \$367,088 | | \$2,133,079 | | \$0 \$0 | \$2,133,079 |
| | Late Payment Charges Other Distribution Revenue | \$189,000 | | \$0 | | \$189,000 \$ - | | \$0 \$0 | \$189,000 \$ - |
| | Other Income and Deductions | (\$300,000) | | \$0 | | (\$300,000) | | \$0 \$0 | (\$300,000) |
| | | \$4.054.004 | (7) | * 007 000 | | \$0,000,070 | | \$ 0 | ¢0,000,070 |
| | Total Revenue Offsets | \$1,654,991 | (7) | \$367,088 | | \$2,022,079 | | \$0 | \$2,022,079 |
| | Operating Expenses: | | | | | | | | |
| | OM+A Expenses | \$18,575,648 | | (\$365,000) | | \$ 18,210,648 | | | \$18,210,648 |
| | Depreciation/Amortization | \$6,703,335 | | (\$271,130) | | \$ 6,432,205 | | | \$6,432,205 |
| | Property taxes | \$200,710 | | | | \$ 200,710 | | | \$200,710 |
| | Other expenses | \$42,000 | | | | 42000 | | | \$42,000 |
| 3 | Taxes/PILs | | | | | | | | |
| | Taxable Income: | | (2) | | | | | | |
| | Adjustments required to arrive at taxable income | (\$3,954,470) | (3) | | | (\$4,098,966) | | | (\$4,098,966) |
| | Adjustments required to arrive at taxable income Utility Income Taxes and Rates: | | | | | | | | |
| | Income taxes (not grossed up) | \$585,231 | | | | \$568,382 | | | \$568,382 |
| | Income taxes (grossed up) | \$796,233 | | | | \$773,309 | | | \$773,309 |
| | Federal tax (%) | 15.00% | | | | 15.00% | | | 15.00% |
| | Provincial tax (%) | 11.50% | | | | 11.50% | | | 11.50% |
| | Income Tax Credits | \$ - | | | | 0.00% | | | 0.00% |
| 4 | Capitalization/Cost of Capital | | | | | | | | |
| | Capital Structure: | | | | | | | | |
| | Long-term debt Capitalization Ratio (%) | 56.0% | | | | 56.0% | | | 56.0% |
| | Short-term debt Capitalization Ratio (%) | 4.0% | (8) | | | 4.0% | (8) | | 4.0% (8) |
| | Common Equity Capitalization Ratio (%) | 40.0% | | | | 40.0% | | | 40.0% |
| | Prefered Shares Capitalization Ratio (%) | 0.0% | | | _ | 0.0% | | | 0.0% |
| | | 100.0% | | | | 100.0% | | | 100.0% |

| Long-term debt Cost Rate (%) | 4.37% | 4.37% | 4.37% | |
|-------------------------------|-------|-------|-------|--|
| Short-term debt Cost Rate (%) | 2.29% | 2.82% | 2.82% | |
| Common Equity Cost Rate (%) | 9.00% | 8.98% | 8.98% | |
| Prefered Shares Cost Rate (%) | 0.00% | 0.00% | 0.00% | |

Notes:

- General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
 - ⁽¹⁾ All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
 - (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
 - ⁽³⁾ Net of addbacks and deductions to arrive at taxable income.
 - ⁽⁴⁾ Average of Gross Fixed Assets at beginning and end of the Test Year
 - ⁽⁵⁾ Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
 - (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
 - ⁽⁷⁾ Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
 - ⁽⁸⁾ 4.0% unless an Applicant has proposed or been approved for another amount.
 - ⁽⁹⁾ The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

Contario Energy Board Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

| | Rate Base | | | | | |
|-------------|--|------------------------|---------------|-------------------------|-------------|-----------------------|
| Line No. | Particulars | Initial Application | Adjustments | Settlement Agreement | Adjustments | Per Board Decision |
| 1 | Gross Fixed Assets (average) (2) | \$184,201,142 | (\$1,606,865) | \$182,594,277 | \$ - | \$182,594,277 |
| 2 | Accumulated Depreciation (average) (2) | (\$26,210,491) | \$746,310 | (\$25,464,181) | \$ - | (\$25,464,181) |
| 3 | Net Fixed Assets (average) (2) | \$157,990,651 | (\$860,556) | \$157,130,096 | \$ - | \$157,130,096 |
| 4 | Allowance for Working Capital (1) | \$13,200,746 | \$3,494,462 | \$16,695,208 | \$ | \$16,695,208 |
| 5 | Total Rate Base | \$171,191,397 | \$2,633,906 | \$173,825,304 | <u> </u> | \$173,825,304 |

(1) Allowance for Working Capital - Derivation

| 6 7 8 | Controllable Expenses Cost of Power Working Capital Base | | \$18,355,589 \$157,654,356 \$176,009,945 | (\$360,412) \$46,953,238 \$46,592,826 | \$17,995,177 \$204,607,594 \$222,602,772 | \$ - <u>\$ -</u> \$ - | \$17,995,177 \$204,607,594 \$222,602,772 |
|-------------|--|-----|--|---|--|-----------------------------|--|
| | Working Capital Rate % | (1) | 7.50% | 0.00% | 7.50% | 0.00% | 7.50% |
| 10 | Working Capital Allowance | | \$13,200,746 | \$3,494,462 | \$16,695,208 | \$ - | \$16,695,208 |

Notes (1)

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

⁽²⁾ Average of opening and closing balances for the year.

Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

| Line No. | Particulars | Initial Application | Adjustments | Settlement Agreement | Adjustments |
|-------------|---|---------------------|-------------|-------------------------|-------------|
| | Operating Revenues: | \$05.470.000 | | * 04.007.700 | |
| 1 | Distribution Revenue (at Proposed Rates) | \$35,170,323 | (\$842,535) | \$34,327,788 | \$ |
| 2 | Other Revenue | (1) \$1,654,991 | \$367,088 | \$2,022,079 | \$ |
| 3 | Total Operating Revenues | \$36,825,314 | (\$475,447) | \$36,349,867 | \$ |
| | Operating Expenses: | | | | |
| 4 | OM+A Expenses | \$18,575,648 | (\$365,000) | \$18,210,648 | \$ |
| 5 | Depreciation/Amortization | \$6,703,335 | (\$271,130) | \$6,432,205 | \$ |
| 6 | Property taxes | \$200,710 | \$ - | \$200,710 | \$ |
| 7 | Capital taxes | \$ - | \$ - | \$ - | \$ |
| 8 | Other expense | \$42,000 | \$ - | \$42,000 | \$ |
| 9 | Subtotal (lines 4 to 8) | \$25,521,693 | (\$636,130) | \$24,885,563 | \$ |
| 10 | Deemed Interest Expense | \$4,344,498 | \$102,692 | \$4,447,190 | \$ |
| 11 | Total Expenses (lines 9 to 10) | \$29,866,191 | (\$533,438) | \$29,332,753 | \$ |
| 12 | Utility income before income | | | | |
| 12 | taxes | \$6,959,123 | \$57,991 | \$7,017,114 | \$ |
| 13 | Income taxes (grossed-up) | \$796,233 | (\$22,924) | \$773,309 | \$ |
| 14 | Utility net income | \$6,162,890 | \$80,915 | \$6,243,805 | \$ |
| | | | | | |

Notes

(1)

Other Revenues / Revenue Offsets

| Specific Service Charges | \$1,765,991 | \$367,088 | \$2,133,079 |
|-----------------------------|-------------|-----------|-------------|
| Late Payment Charges | \$189,000 | \$ - | \$189,000 |
| Other Distribution Revenue | \$ - | | \$ - |
| Other Income and Deductions | (\$300,000) | \$ - | (\$300,000) |

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| ents | Per Board Decision |
|------|-----------------------|
| | |
| \$ - | \$34,327,788 |
| \$ - | \$2,022,079 |
| \$ - | \$36,349,867 |
| | • |
| \$ - | \$18,210,648 |
| \$ - | \$6,432,205 |
| \$- | \$200,710 |
| \$ - | \$ - |
| \$ - | \$42,000 |
| \$ - | \$24,885,563 |
| \$ - | \$4,447,190 |
| \$ - | \$29,332,753 |
| \$ - | \$7,017,114 |
| \$ - | \$773,309 |
| \$ - | \$6,243,805 |

| \$ - | \$2,133,079 |
|------|--|
| \$ - | \$189,000 |
| \$ - | \$ - |
| \$ - | (\$300,000) |
| \$ - | \$2,022,079 |
| Ψ | <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i> |

Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

| Line No. | Particulars | Application | Settlement Agreement | Per Board Decision |
|----------------|--|----------------------------|----------------------------|----------------------------|
| | Determination of Taxable Income | | | |
| 1 | Utility net income before taxes | \$6,162,890 | \$6,243,805 | \$6,243,805 |
| 2 | Adjustments required to arrive at taxable utility income | (\$3,954,470) | (\$4,098,966) | (\$4,098,966) |
| 3 | Taxable income | \$2,208,420 | \$2,144,839 | \$2,144,839 |
| | Calculation of Utility income Taxes | | | |
| 4 | Income taxes | \$585,231 | \$568,382 | \$568,382 |
| 6 | Total taxes | \$585,231 | \$568,382 | \$568,382 |
| 7 | Gross-up of Income Taxes | \$211,002 | \$204,927 | \$204,927 |
| 8 | Grossed-up Income Taxes | \$796,233 | \$773,309 | \$773,309 |
| 9 | PILs / tax Allowance (Grossed-up Income taxes + Capital taxes) | \$796,233 | \$773,309 | \$773,309 |
| 10 | Other tax Credits | \$ - | \$ - | \$ - |
| | Tax Rates | | | |
| 11 12 13 | Federal tax (%) Provincial tax (%) Total tax rate (%) | 15.00% 11.50% 26.50% | 15.00% 11.50% 26.50% | 15.00% 11.50% 26.50% |

<u>Notes</u>

5

Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

| Line No. | Particulars | Capitaliz | ation Ratio | Cost Rate | Return |
|-------------|-----------------------------------|-----------------|-------------------------------|-----------------------|--|
| | | Initial A | pplication | | |
| | | (%) | (\$) | (%) | (\$) |
| 1 | Debt Long-term Debt | 56.00% | \$95,867,182 | 4.37% | \$4,187,687 |
| 2 | Short-term Debt | 4.00% | \$6,847,656 | 2.29% | \$156,811 |
| 3 | Total Debt | 60.00% | \$102,714,838 | 4.23% | \$4,344,498 |
| | Equity | | | | |
| 4 | Common Equity | 40.00% | \$68,476,559 | 9.00% | \$6,162,890 |
| 5 | Preferred Shares | 0.00% | \$ - | 0.00% | \$ - |
| 6 | Total Equity | 40.00% | \$68,476,559 | 9.00% | \$6,162,890 |
| 7 | Total | 100.00% | \$171,191,397 | 6.14% | \$10,507,388 |
| | | | | | |
| | | Settlemen | t Agreement | | |
| | | (%) | (\$) | (%) | (\$) |
| | Debt | | • | | • • • • • • • • • |
| 1 | Long-term Debt Short-term Debt | 56.00% | \$97,342,170 \$6,052,012 | 4.37% | \$4,251,115 |
| 2 3 | Total Debt | 4.00% 60.00% | \$6,953,012 \$104,295,182 | <u>2.82%</u> 4.26% | <u>\$196,075</u> \$4,447,190 |
| · | | | <i>\\\\\\\\\\\\\</i> | | <i><i><i>ϕ</i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i></i> |
| | Equity | | | | |
| 4 | Common Equity | 40.00% | \$69,530,121 | 8.98% | \$6,243,805 |
| 5 6 | Preferred Shares Total Equity | 0.00% | <u>- \$ -</u> \$69,530,121 | 0.00% 8.98% | <u>- \$-</u> \$6,243,805 |
| Ū | | 40.0078 | | 0.3070 | |
| 7 | Total | 100.00% | \$173,825,304 | 6.15% | \$10,690,995 |
| | | Dor Door | d Decision | | |
| | | Fei Duai | | | |
| | | (%) | (\$) | (%) | (\$) |
| 0 | Debt | | POZ 040 470 | 4.070/ | ¢4.054.445 |
| 8 9 | Long-term Debt Short-term Debt | 56.00% 4.00% | \$97,342,170 \$6,953,012 | 4.37% 2.82% | \$4,251,115 \$196,075 |
| 10 | Total Debt | 60.00% | \$104,295,182 | 4.26% | \$4,447,190 |
| | | | · · · · · · · · | | |
| 4.4 | Equity | 40.000/ | #00 500 404 | 0.000/ | #0.040.00 5 |
| 11 12 | Common Equity Preferred Shares | 40.00% 0.00% | \$69,530,121 \$ - | 8.98% 0.00% | \$6,243,805 \$ - |
| 12 | Total Equity | 40.00% | \$69,530,121 | 8.98% | <u>\$6,243,805</u> |
| | | | | | |
| 14 | Total | 100.00% | \$173,825,304 | 6.15% | \$10,690,995 |

Notes

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

| | | Initial Application | | Settlement Ag | greement | Per Board Decision | |
|----------------|--|--|---|--|---|--|---|
| Line No. | Particulars | At Current Approved Rates | At Proposed Rates | At Current Approved Rates | At Proposed Rates | At Current Approved Rates | At Proposed Rates |
| 1 2 3 | Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net | \$33,626,933 \$1,654,991 | \$1,543,390 \$33,626,933 \$1,654,991 | \$33,458,220 \$2,022,079 | \$869,568 \$33,458,220 \$2,022,079 | \$33,305,689 \$2,022,079 | \$1,022,100 \$33,305,689 \$2,022,079 |
| 4 | Total Revenue | \$35,281,924 | \$36,825,314 | \$35,480,299 | \$36,349,867 | \$35,327,768 | \$36,349,867 |
| 5 6 8 | Operating Expenses Deemed Interest Expense Total Cost and Expenses | \$25,521,693 \$4,344,498 \$29,866,191 | \$25,521,693 \$4,344,498 \$29,866,191 | \$24,885,563 \$4,447,190 \$29,332,753 | \$24,885,563 \$4,447,190 \$29,332,753 | \$24,885,563 \$4,447,190 \$29,332,753 | \$24,885,563 \$4,447,190 \$29,332,753 |
| 9 | Utility Income Before Income Taxes | \$5,415,733 | \$6,959,123 | \$6,147,546 | \$7,017,114 | \$5,995,014 | \$7,017,114 |
| 10 | Tax Adjustments to Accounting Income per 2013 PILs model | (\$3,954,470) | (\$3,954,470) | (\$4,098,966) | (\$4,098,966) | (\$4,098,966) | (\$4,098,966) |
| 11 | Taxable Income | \$1,461,263 | \$3,004,653 | \$2,048,580 | \$2,918,148 | \$1,896,049 | \$2,918,148 |
| 12 13 | Income Tax Rate | 26.50% \$387,235 | 26.50% \$796,233 | 26.50% \$542,874 | 26.50% \$773,309 | 26.50% \$502,453 | 26.50% \$773,309 |
| 14 15 | Income Tax on Taxable Income Income Tax Credits Utility Net Income | \$ - \$5,028,498 | \$ - \$6,162,890 | \$ - \$5,604,672 | \$ - \$6,243,805 | \$ - \$5,492,562 | \$ - \$6,243,805 |
| 16 | Utility Rate Base | \$171,191,397 | \$171,191,397 | \$173,825,304 | \$173,825,304 | \$173,825,304 | \$173,825,304 |
| 17 | Deemed Equity Portion of Rate Base | \$68,476,559 | \$68,476,559 | \$69,530,121 | \$69,530,121 | \$69,530,121 | \$69,530,121 |
| 18 | Income/(Equity Portion of Rate Base) | 7.34% | 9.00% | 8.06% | 8.98% | 7.90% | 8.98% |
| 19 | Target Return - Equity on Rate Base | 9.00% | 9.00% | 8.98% | 8.98% | 8.98% | 8.98% |
| 20 | Deficiency/Sufficiency in Return on Equity | -1.66% | 0.00% | -0.92% | 0.00% | -1.08% | 0.00% |
| 21 22 | Indicated Rate of Return Requested Rate of Return on Rate Base | 5.48% 6.14% | 6.14% 6.14% | 5.78% 6.15% | 6.15% 6.15% | 5.72% 6.15% | 6.15% 6.15% |
| 23 | Deficiency/Sufficiency in Rate of Return | -0.66% | 0.00% | -0.37% | 0.00% | -0.43% | 0.00% |
| 24 25 26 | Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency) | \$6,162,890 \$1,134,392 \$1,543,390 ⁽¹⁾ | \$6,162,890 \$ - | \$6,243,805 \$639,133 \$869,568 ⁽¹⁾ | \$6,243,805 \$0 | \$6,243,805 \$751,243 \$1,022,100 ⁽¹⁾ | \$6,243,805 \$0 |

Notes:

⁽¹⁾ Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

| Line No. | Particulars | Application | _ | Settlement Agreement | | Per Board Decision | |
|-------------|--|--------------|-----|-------------------------|-----|--------------------|-----|
| 1 | OM&A Expenses | \$18,575,648 | | \$18,210,648 | | \$18,210,648 | |
| 2 | Amortization/Depreciation | \$6,703,335 | | \$6,432,205 | | \$6,432,205 | |
| 3 | Property Taxes | \$200,710 | | \$200,710 | | \$200,710 | |
| 5 | Income Taxes (Grossed up) | \$796,233 | | \$773,309 | | \$773,309 | |
| 6 | Other Expenses | \$42,000 | | \$42,000 | | \$42,000 | |
| 7 | Return | | | | | | |
| | Deemed Interest Expense | \$4,344,498 | | \$4,447,190 | | \$4,447,190 | |
| | Return on Deemed Equity | \$6,162,890 | | \$6,243,805 | | \$6,243,805 | |
| 8 | Service Revenue Requirement | | | | | | |
| | (before Revenues) | \$36,825,314 | | \$36,349,867 | | \$36,349,867 | |
| 9 | Revenue Offsets | \$1,654,991 | | \$2,022,079 | | \$2,022,079 | |
| 10 | Base Revenue Requirement | \$35,170,323 | - | \$34,327,788 | | \$34,327,788 | |
| | (excluding Tranformer Owership Allowance credit adjustment) | | = | | | | |
| 11 | Distribution revenue | \$35,170,323 | | \$34,327,788 | | \$34,327,788 | |
| 12 | Other revenue | \$1,654,991 | | \$2,022,079 | | \$2,022,079 | |
| 13 | Total revenue | \$36,825,314 | _ | \$36,349,867 | | \$36,349,867 | |
| 14 | Difference (Total Revenue Less Distribution Revenue Requirement before Revenues) | \$ | (1) | <u> </u> | (1) | \$ | (1) |

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

| | Application | Settlement Agreement | Δ% ⁽²⁾ | Per Board Decision | Δ% (2) |
|--|--------------|----------------------|-------------------|--------------------|--------|
| Service Revenue Requirement Grossed-Up Revenue | \$36,825,314 | \$36,349,867 | (\$0) | \$36,349,867 | (\$1 |
| Deficiency/(Sufficiency) | \$1,543,390 | \$869,568 | (\$0) | \$1,022,100 | (\$1) |
| Base Revenue Requirement (to be | | | | | |
| recovered from Distribution Rates) Revenue Deficiency/(Sufficiency) | \$35,170,323 | \$34,327,788 | (\$0) | \$34,327,788 | (\$1 |
| Associated with Base Revenue | | | | | |
| Requirement | \$1,543,390 | \$869,568 | (\$0) | \$1,022,100 | (\$1 |

<u>Notes</u>

(1)

(2)

Line 11 - Line 8

Percentage Change Relative to Initial Application



8

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in Appendix 2-I should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in Appendix 2-IB and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

| | Stage in Process: | P | er Board Decision | | | | | | | | | |
|--|--|---|---|---|---|---|---|--|---|---|--|--|
| | Customer Class | | nitial Application | | Settle | ement Agreement | | Per | Per Board Decision | | | |
| | Input the name of each customer class. | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ⁽¹⁾ Annual | | |
| 1 2 3 4 5 6 7 8 9 10 11 2 3 4 15 16 17 18 | Residential GS <50 GS> 50- 999 kW GS> 1,000 - 4,999 kW Large Use Street Light Sentinel Unmetered Scattered Load Embedded Distributor Hydro One - CND Embedded Distributor Waterloo North Hydro - C Embedded Distributor Waterloo North Hydro - C Embedded Distributor Hydro One 1 - BCP Embedded Distributor Brantford Power - BCP Embedded Distributor Hydro One 2 - BCP | 58,677 6,451 801 30 2 16,260 168 499 2 2 1 1 1 4 | 466,068,279 195,276,256 493,112,062 231,017,192 145,503,126 5,367,464 126,989 2,273,988 12,605,162 58,104,381 12,191,720 347,757 43,274,122 | - 1,574,312 592,051 382,038 15,467 343 - 24,387 114,657 29,995 1,075 0 | 58,677 6,451 801 30 2 16,260 168 499 2 1 1 1 1 4 | 461,453,716 193,967,011 491,288,356 229,378,990 145,141,006 3,798,281 126,989 2,273,988 12,605,162 58,104,381 12,191,720 347,757 43,274,122 | 1,568,556 588,206 361,276 10,945 343 24,387 114,657 29,995 1,075 102,973 | 58,677 6,451 801 30 2 16,260 168 499 2 1 1 1 4 | 461,453,716 193,967,011 490,088,356 214,108,990 145,141,006 3,798,281 126,989 2,273,988 12,605,162 58,104,381 12,191,720 347,757 43,274,122 | 1,564,769 552,369 330,833 10,945 343 24,387 114,657 29,011 1,075 102,973 | | |
| 19 20 | Total | | 1,665,268,498 | 2,734,324 | | 1,653,951,480 | 2,802,414 | | ####################################### | 2,731,362 | | |

Notes:

(1) Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

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Contario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces Appendix 2-P and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Per Board Decision **Stage in Application Process:**

Allocated Costs A)

| Name of Customer Class ⁽³⁾ | | s Allocated from | % | | llocated Class | % | | |
|--|----------|----------------------------|--|---------------------|----------------|---------|--|--|
| From Sheet 10. Load Forecast | Pre | vious Studv ⁽¹⁾ | | Revenue Requirement | | | | |
| From Sneet TO. Load Forecast | | | | | (7A) | | | |
| | | | | | (77) | | | |
| 1 Residential | \$ | 17,230,358 | 50.27% | \$ | 22,817,718 | 62.77% | | |
| 2 GS <50 | \$ \$ | 4,015,045 | 11.71% | \$ | 4,166,106 | 11.46% | | |
| 3 GS> 50- 999 kW | \$ | 7,645,185 | 22.30% | \$ | 5,820,474 | 16.01% | | |
| 4 GS> 1,000 - 4,999 kW | \$ | 2,339,610 | 6.83% | \$ | 1,997,491 | 5.50% | | |
| 5 Large Use | \$ | 1,540,113 | 4.49% | \$ | 703,689 | 1.94% | | |
| 6 Street Light | \$ | 1,085,945 | 3.17% | \$ | 495,860 | 1.36% | | |
| 7 Sentinel | \$ | 22,385 | 0.07% | \$ | 23,383 | 0.06% | | |
| 8 Unmetered Scattered Load | \$ | 68,563 | 0.20% | \$ | 78,469 | 0.22% | | |
| 9 Embedded Distributor Hydro One - CN | ID\$ | 61,534 | 0.18% | \$ | 43,410 | 0.12% | | |
| Embedded Distributor Waterloo North | Н\$ | 133,822 | 0.39% | \$ | 157,903 | 0.43% | | |
| Embedded Distributor Hydro One 1 - E | BC \$ | 121,990 | 0.36% | \$ | 29,538 | 0.08% | | |
| 2 Embedded Distributor Brantford Powe | r - \$ | 13,554 | 0.04% | \$ | 12,848 | 0.04% | | |
| 3 Embedded Distributor Hydro One 2 - E | 3CP | | | \$ | 2,977 | 0.01% | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 3 | | | | | | | | |
| Э | | | | | | | | |
| D | | | | | | | | |
| Total | \$ | 34,278,105 | 100.00% | \$ | 36,349,867 | 100.00% | | |
| | | | Service Revenue Requirement (from Sheet 9) | \$ | 36,349,867.47 | | | |

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.

Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the (2) allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.

(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

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B) Calculated Class Revenues

| Name of Customer Class | | Load Forecast (LF) X current approved | | LF X current approved rates X | LF | X Proposed Rates | Miscellaneous Revenues | | |
|--|----|--|----|----------------------------------|----|------------------|---------------------------|-----------|--|
| | | rates (7B) | | (1+d) (7C) | | (7D) | | (7E) | |
| 1 Residential | \$ | 17,528,595 | \$ | 18,066,520 | \$ | 19,573,579 | \$ | 1,360,692 | |
| 2 GS <50 | \$ | 4,131,617 | \$ | 4,258,410 | \$ | 4,258,410 | \$ | 222,963 | |
| 3 GS> 50- 999 kW | \$ | 7,445,738 | \$ | 7,674,236 | \$ | 6,738,023 | \$ | 246,546 | |
| 4 GS> 1,000 - 4,999 kW | \$ | 2,012,228 | \$ | 2,073,980 | \$ | 2,073,980 | \$ | 87,082 | |
| 5 Large Use | \$ | 1,040,061 | \$ | 1,071,978 | \$ | 769,992 | \$ | 39,250 | |
| 6 Street Light | \$ | 671,811 | \$ | 692,428 | \$ | 538,446 | \$ | 56,586 | |
| 7 Sentinel | \$ | 14,573 | \$ | 15,020 | \$ | 20,118 | \$ | 1,334 | |
| 8 Unmetered Scattered Load | \$ | 64,042 | \$ | 66,007 | \$ | 67,436 | \$ | 4,556 | |
| 9 Embedded Distributor Hydro One - CND | \$ | 50,527 | \$ | 52,077 | \$ | 51,462 | \$ | 630 | |
| 10 Embedded Distributor Waterloo North H | \$ | 221,287 | \$ | 228,078 | \$ | 187,819 | \$ | 1,665 | |
| 11 Embedded Distributor Hydro One 1 - BC | \$ | 115,168 | \$ | 118,702 | \$ | 35,095 | \$ | 351 | |
| 12 Embedded Distributor Brantford Power - | \$ | 5,388 | \$ | 5,553 | \$ | 10,078 | \$ | 200 | |
| 13 Embedded Distributor Hydro One 2 - BC 14 15 16 | \$ | 4,655 | \$ | 4,798 | \$ | 3,349 | \$ | 223 | |
| 17 18 19 | | | | | | | | | |
| 20 Total | \$ | 33,305,689 | \$ | 34,327,788 | \$ | 34,327,788 | \$ | 2,022,079 | |

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

(5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

 (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficient
 (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19, Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

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C) Rebalancing Revenue-to-Cost Ratios

| Name of Customer Class | Previously Approved Ratios | Status Quo Ratios | Proposed Ratios | Policy Range | | |
|---|-------------------------------|-------------------|------------------|--------------|--|--|
| | Most Recent Year: | (7C + 7E) / (7A) | (7D + 7E) / (7A) | | | |
| | % | % | % | % | | |
| 1 Residential | 95.70% | 85.14% | 91.75% | 85 - 115 | | |
| 2 GS <50 | 102.70% | 107.57% | 107.57% | 80 - 120 | | |
| 3 GS> 50- 999 kW | 117.40% | 136.08% | 120.00% | 80 - 120 | | |
| 4 GS> 1,000 - 4,999 kW | 102.30% | 108.19% | 108.19% | 80 - 120 | | |
| 5 Large Use | 93.90% | 157.91% | 115.00% | 85 - 115 | | |
| 6 Street Light | 70.00% | 151.05% | 120.00% | 80 - 120 | | |
| 7 Sentinel | 70.00% | 69.94% | 91.75% | 80 - 120 | | |
| 8 Unmetered Scattered Load | 117.40% | 89.93% | 91.75% | 80 - 120 | | |
| 9 Embedded Distributor Hydro One - CND | 100.00% | 121.42% | 120.00% | 80 - 120 | | |
| 0 Embedded Distributor Waterloo North H | 100.00% | 145.50% | 120.00% | 80 - 120 | | |
| 1 Embedded Distributor Hydro One 1 - BC | Not Available | 403.04% | 120.00% | 80 - 120 | | |
| 2 Embedded Distributor Brantford Power - | Not Available | 44.78% | 80.00% | 80 - 120 | | |
| 3 Embedded Distributor Hydro One 2 - BC 4 5 6 7 | Not Available | 168.68% | 120.00% | 80 - 120 | | |
| 8 9 20 | | | | | | |

(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
 (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

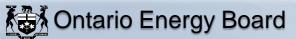
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(D) Proposed Revenue-to-Cost Ratios (11)

| Name of Customer Class | Propos | Proposed Revenue-to-Cost Ratio | | | | | | | |
|---|-----------|--------------------------------|---------|--------------|--|--|--|--|--|
| | Test Year | Price Cap IR F | Period | Policy Range | | | | | |
| | 2019 | 2020 | 2021 | | | | | | |
| 1 Residential | 91.75% | 91.75% | 91.75% | 85 - 115 | | | | | |
| 2 GS <50 | 107.57% | 107.57% | 107.57% | 80 - 120 | | | | | |
| 3 GS> 50- 999 kW | 120.00% | 120.00% | 120.00% | 80 - 120 | | | | | |
| 4 GS> 1,000 - 4,999 kW | 108.19% | 108.19% | 108.19% | 80 - 120 | | | | | |
| 5 Large Use | 115.00% | 115.00% | 115.00% | 85 - 115 | | | | | |
| 6 Street Light | 120.00% | 120.00% | 120.00% | 80 - 120 | | | | | |
| 7 Sentinel | 91.75% | 91.75% | 91.75% | 80 - 120 | | | | | |
| 8 Unmetered Scattered Load | 91.75% | 91.75% | 91.75% | 80 - 120 | | | | | |
| 9 Embedded Distributor Hydro One - CND | 120.00% | 120.00% | 120.00% | 80 - 120 | | | | | |
| 10 Embedded Distributor Waterloo North H | 120.00% | 120.00% | 120.00% | 80 - 120 | | | | | |
| 11 Embedded Distributor Hydro One 1 - BC | 120.00% | 120.00% | 120.00% | 80 - 120 | | | | | |
| 12 Embedded Distributor Brantford Power - | 80.00% | 80.00% | 80.00% | 80 - 120 | | | | | |
| 13 Embedded Distributor Hydro One 2 - BC | 120.00% | 120.00% | 120.00% | 80 - 120 | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

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Revenue Requirement Workform (RRWF) for 2019 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

| Test Year Billing Determinants for Residential Class | | | | | | |
|--|-------------|--|--|--|--|--|
| Customers | 58,677 | | | | | |
| kWh | 461,453,716 | | | | | |
| | | | | | | |

Proposed Residential Class Specific Revenue \$ 19,573,578.76 Requirement¹

| Residential Base Rates on Current Tariff | | | | | | |
|--|----|--------|--|--|--|--|
| Monthly Fixed Charge (\$) | \$ | 21.81 | | | | |
| Distribution Volumetric Rate (\$/kWh) | \$ | 0.0047 | | | | |

B Current Fixed/Variable Split

| | Base Rates | Billing Determinants | Revenue | % of Total Revenue | |
|----------|-------------|----------------------|------------------|--------------------|--|
| Fixed | 21.80819867 | 58,677 | \$ 15,355,735.85 | 87.60% | |
| Variable | 0.004708725 | 461,453,716 | \$ 2,172,858.70 | 12.40% | |
| TOTAL | - | - | \$ 17,528,594.54 | - | |

C Calculating Test Year Base Rates

| Number of Remaining Rate Design Policy | |
|--|---|
| Transition Years ² | 2 |

| | Test Year Revenue @ Current F/V Split | | Test Year Base Rates @ Current F/V Split | | Reconciliation - Test Year Base Rates @ Current F/V Split | | |
|----------|--|---------------|---|----|---|--|--|
| Fixed | \$ | 17,147,222.17 | 24.35 | \$ | 17,145,486.13 | | |
| Variable | \$ | 2,426,356.59 | 0.0053 | \$ | 2,445,704.69 | | |
| TOTAL | \$ | 19,573,578.76 | - | \$ | 19,591,190.83 | | |

| | New F/V Split | Revenue @ new F/V Split | Final Adjusted Base Rates | | Revenue Reconciliation @ Adjusted Rates |
|----------|---------------|----------------------------|------------------------------|--------|---|
| Fixed | 93.80% | \$ 18,360,400.47 | \$ | 26.08 | \$ 18,363,625.39 |
| Variable | 6.20% | \$ 1,213,178.29 | \$ | 0.0026 | \$ 1,199,779.66 |
| TOTAL | - | \$ 19,573,578.76 | | - | \$ 19,563,405.06 |

| Checks ³ | | | | | | | |
|--|----|---------------|--|--|--|--|--|
| Change in Fixed Rate | \$ | 1.73 | | | | | |
| Difference Between Revenues @ Proposed Rates | | (\$10,173.71) | | | | | |
| and Class Specific Revenue Requirement | | -0.05% | | | | | |

- ¹ The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- ² The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- ³ Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluemtric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

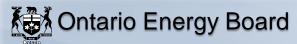
| Stage in Process: | | P | Per Board Decision | | | Class | Allocated Rever | nues | | | | | | | Dis | tribution Rates | | | ľ | Revenue Reconciliati | on |
|---|--------------------------------------|--|--|--|--|---|--|----------|---|---|---|------|--|--|---------------------------------|--|--|---------------------------|--|--|--|
| | Customer and L | oad Forecast | | | From Sh | | Cost Allocation Jential Rate Des | | eet 12. | Fixed / Varia Percentage to b fraction betw | e entered as a | | | | | | | | | | |
| Customer Class From sheet 10. Load Forecast | Volumetric Charge Determinant | Customers / Connections | kWh | kW or kVA | Total Class Revenue Requireme | 9 | Monthly Service Charge | Vol | lumetric | Fixed | Variable | Owne | sformer hership ance ¹ (\$) | Monthly Servie Rate | ce Charge No. of decimals | Vo Rate | lumetric Ra | nte No. of decimals | MSC Revenues | Volumetric revenues | Distributi Revenues Transforr Ownersh |
| Residential GS <50 GS> 50- 999 kW GS> 1,000 - 4,999 kW Large Use Street Light Sentinel Unmetered Scattered Load Embedded Distributor Hydro One - C Embedded Distributor Waterloo Norf Embedded Distributor Brantford Pow Embedded Distributor Hydro One 2 | h Hydr kW - BCP kW ver - BC kW | 58,677 6,451 801 30 2 16,260 168 499 2 1 1 1 1 4 - - - - - - - - - - - - - - - | 461,453,716 193,967,011 490,088,356 214,108,990 145,141,006 3,798,281 126,989 2,273,988 12,605,162 58,104,381 12,191,720 347,757 43,274,122 - - - - - - - | - 1,564,769 552,369 330,833 10,945 343 - 24,387 114,657 29,011 1,075 102,973 - - - - - - - - - - - | \$ 19,573,5 \$ 4,258,4 \$ 6,738,0 \$ 2,073,9 \$ 769,9 \$ 538,4 \$ 20,1 \$ 67,4 \$ 51,4 \$ 187,8 \$ 35,0 \$ 10,0 \$ 3,3 | 10 23 23 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 23 30 32 31 36 32 32 32 32 33 36 36 32 36 32 37 35 38 35 39 35 37 38 | \$ 18,360,400 \$ 1,158,287 \$ 984,178 \$ 311,146 \$ 215,426 \$ 370,889 \$ 5,678 \$ 34,852 \$ - \$ 837 \$ - \$ 3,349 | \$ \$ | 1,213,178 3,100,123 5,753,845 1,762,835 554,567 167,557 14,441 32,584 51,462 187,819 34,258 10,078 | 93.80% 27.20% 14.61% 15.00% 27.98% 68.88% 28.22% 51.68% 0.00% 0.00% 2.39% 0.00% 100.00% | 6.20% 72.80% 85.39% 85.00% 72.02% 31.12% 71.78% 48.32% 100.00% 100.00% 97.61% 100.00% 0.00% | | 167,684 343,891 | \$26.08 \$14.96 \$102.34 \$864.41 \$8,976.07 \$1.90 \$2.82 \$5.82 \$0.00 \$0.00 \$69.77 \$0.00 \$69.77 | 2 | \$0.0026 \$0.0160 \$3.7843 \$3.8140 \$1.6763 \$15.3084 \$42.1104 \$0.0143 \$2.1102 \$1.6381 \$1.1809 \$9.3754 \$0.0000 | /kWh /kW /kW /kW /kW /kW /kW /kW /kW | 4 | \$ 18,363,625.39 \$ 1,158,047.70 \$ 984,182.58 \$ 311,147.23 \$ 215,425.68 \$ 370,717.99 \$ 5,685.12 \$ 34,850.16 \$ - \$ - \$ 3,348.96 \$ - \$ - \$ 3,348.96 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | <pre>\$ 1,199,779.6613 \$ 3,103,472.1809 \$ 5,921,554.8195 \$ 2,106,733.8258 \$ 554,575.7446 \$ 167,557.5303 \$ 14,440.4984 \$ 32,518.0284 \$ 34,258.8537 \$ 10,078.1800 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -</pre> | \$19,563,40 \$4,261,51 \$6,738,05 \$2,073,99 \$770,00 \$538,27 \$20,12 \$67,36 \$51,46 \$187,81 \$35,09 \$10,07 \$3,34 \$ \$ \$ \$ \$ \$ \$ \$ |
| | | | | | | | | | Т | otal Transformer Own | ership Allowance | \$ | 511,575 | | | | | | Total Distribution R | evenues | \$34,320,54 |
| Notes: ¹ Transformer Ownership Allowance is | s entered as a positive a | amount, and only for | those classes to wh | nich it applies. | | | | | | | | | | | | Rates recover | revenue req | | Base Revenue Requ Difference % Difference | uirement | \$34,327,78 -\$7,24 -0.0 |

² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).



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Revenue Requirement Workform (RRWF) for 2019 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated. ⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.) ⁽²⁾ Short description of change, issue, etc.

Summary of Proposed Changes

| | | Cost of | Capital | Rate Bas | e and Capital Exp | penditures | Ор | erating Expense | es | | Revenue R | equirement |
|---------------------------|---|-----------------------------------|--------------------------------|--------------------------------|------------------------|-----------------------------------|--------------------------------|--------------------------|-----------------------|--|---|---|
| Reference ⁽¹⁾ | Item / Description ⁽²⁾ | Regulated Return on Capital | Regulated Rate of Return | Rate Base | Working Capital | Working Capital Allowance (\$) | Amortization / Depreciation | Taxes/PILs | OM&A | Service Revenue Requirement | Other Revenues | Base Revenue Grossed up Requirement Revenue Deficiency / Sufficiency |
| | Original Application | \$ 10,507,388 | 6.14% | \$ 171,191,397 | \$ 176,009,945 | \$ 13,200,746 | \$ 6,703,335 | \$ 796,233 | \$ 18,575,648 | \$ 36,825,314 | \$ 1,654,991 | \$ 35,170,323 \$ 1,543,390 |
| 1 Update for 2017 actuals | Costs, CDM results and peak load for LDG customer Change | \$ 10,776,272 \$ 268,884 | 6.14% 0.00% | \$ 175,572,184 \$ 4,380,787 | | | | | \$ 18,575,648 \$ - | \$ 36,787,451 -\$ 37,863 | | |
| 2 3-Staff-56 | Pole rental impact Change | \$ 10,776,272 \$ - | 6.14% 0.00% | | \$ 222,967,772 \$ - | \$ 16,722,583 \$ - | \$6,460,652 \$- | \$ 732,168 \$ - | \$ 18,575,648 \$ - | \$ 36,787,451 \$ - | \$ 1,870,459\$ 228,903 | |
| 3 1-Staff-15 f) | Remove BPI Shared Services Change | \$ 10,641,468 -\$ 134,804 | 6.14% 0.00% - | . , , | | | | \$753,897\$21,729 | | | | \$ 34,572,250 \$ 1,114,029 -\$ 344,742 -\$ 344,742 |
| 4 | Settlement Proposal Change | \$ 10,690,995 \$ 49,527 | 6.15% 0.01% | . , , | | | | | | | | |
| 5 | Final Decision Change | \$ 10,690,995 \$ - | 6.15% 0.00% | . , , | \$ 222,602,772 \$ - | \$ 16,695,208 \$ - | \$6,432,205 \$- | \$ 773,309 \$- | \$ 18,210,648 \$ - | \$ 36,349,867 \$ - | \$ 2,022,079 \$ - | \$ 34,327,788 \$ 1,022,100 \$ - \$ 152,531 |
| 6 | | | | | | | | | | | | |

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APPENDIX E DVA CONTINUITY SCHEDULE

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Contario Energy Board

2019 Deferral/Variance Account Workform

| Utility Name | Energy+ Inc. |
|----------------------------------|--|
| Service Territory | Cambridge, North Dumfries and Brant County |
| Assigned EB Number | EB-2018-0028 |
| Name of Contact and Title | Sarah Hughes, Chief Financial Officer, Finance |
| Phone Number | 519-621-8405 ext 2638 |
| Email Address | shughes@energyplus.ca |
| 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.

Ontario Energy Board

2019 Deferral/Variance Account Workform

Instructions

| Tab | Tab Details | Step | Instructions |
|-------------------------------------|---|------|---|
| | | 1 | Complete the DVA continuity schedule. |
| | | | For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last dispose balances as at December 31, 2016 were approved for disposition, start the continuity schedule from 2016 by entering under 2015. |
| | | | For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that h whether the account is being requested for disposition in the current application. For each Account 1595 sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would have information statistical were first transferred into Account 1595 (2015). The DVA continuity schedule currently starts from 2012, if 2012, then a separate schedule should be provided starting from the vintage year. |
| 2 - Continuity Schedule | This tab is the continuity schedule that shows all the accounts and the accumulation of the | 2a | If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g application, current balance requested for disposition accumulated from 2016 to 2017), check off the checkbox in cell If the checkbox is not checked off, then proceed to tabs 3 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 6 relating to Class A customer consumption will be generated, see step 7 to 10 bel |
| | balances a utility has. | | If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the previous checkbox. If you hat that the Account 1580, sub-account CBR Class B balance accumulated (e.g. 2016, 2017 or 2016 & 2017), check off the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated general DVA rate rider. |
| | | | If the checkbox is checked off, then tab 6.2 will be generated. This tab will calculate the billing determinants applicab information inputted in tab 6. See step 12 below for further details. The CBR Class B balance will be allocated in tab 6 |
| | | 2b | Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check accounts requested for disposition. |
| 3. Appendix A | This tab shows the year end balance variances between the continuity schedule | 3 | Provide an explanation for the variances identified. |
| 4 - Billing Determinant | This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders. | 4 | Complete the billing determinants table. Note that columns O and P are generated when a utility indicates they have 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, Acc after tabs 6 to 6.2a have been completed. |
| | | 6 | This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that the G Under #1, enter the year for which the Account 1589 GA balance was last disposed. |
| | | 7 | Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the A If no, proceed to #3b in step 9. |

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osed. For example, if in the 2018 rate application, DVA ing the closing 2015 balances in the Adjustments column

t has a GL balance as at December 31, 2017 regardless of unt, start inputting data from the year the sub-account starting in 2015, when the relevant balances approved for , if a utility has an Account 1595 with a vintage year prior to

e.g. last disposition was for 2015 balances in the 2017 rate cell BS13.

below for further details.

had any Class A customers at any point during the period ff the checkbox.

ed and disposed with Account 1580 WMS, as a part of the

able to Account 1580 sub-account CBR Class B, using b 6.2a and the rate rider will be calculated in tab 7.

ne DVA continuity schedule will generate the number of utilityw 51. If a utility does not have utility-specific 1508 subck to dispose of account" checkbox in column BT for sub-

ve Class A customers in tab 2a. Information in these

Account 1580, sub-account CBR Class B will be determined

GA balance accumulated.

Account 1589 GA balance accumulated.

| 6 - Class A Data Consumption | This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance CBR Class B balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable). | 8 | If yes, #2b and tab 6.1a. will be generated. Proceed to #2b. Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Ac accumulated. If no, proceed to #3a in step 8. If yes, tab 6.2a. will be generated. Proceed to #3a in step 8. Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, a automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customer will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Ac |
|----------------------------------|---|----|--|
| | | | transition between Class A and B during the period). A table will be generated based on the number of customers. Co identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B bala |
| | 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 whe In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and co 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 G transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA |
| | 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 Accounce 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 ride |
| 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 contributing to the balance). | | This tab is generated when the utility indicates that they have transition customers in tab 6, #2b during the period whe 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 consum 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 C table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be of |
| 7 - Calculation of Def-Var RR | This tab calculates all the applicable DVA rate riders. | | Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the |

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Account 1580, sub-account CBR Class B balance

A table will be generated based on the number of , and the customer class during the half year). This data will and 6.2a., respectively. Each transition customer identified mers populated in tabs 6.1a. and 6.2a. The data in tab 6 ate classes, as applicable.

Account 1589 GA balance accumulated (i.e. did not Complete the table accordingly for each Class A customer alances to the rate classes, as applicable.

nen the GA balance accumulated.

consumption for Class A customers (who were Class A for

GA balance to transition customers in the bottom table. All GA rate rider as calculated in tab 7.

count 1580, sub-account CBR Class B balance

der calculated in tab 6.

nere the CBR Class B balance accumulated.

umption for Class A customers (who were Class A for eiher

CBR Class B balance to transition customers in the bottom his would depend on the period in which the GA and CBR e charged the general CBR Class B rate rider. ch rate rider, select whether the rate rider is to be

the rate riders are calculated accordingly .

Ontario Energy Board

2019 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 example, at a 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 closin balance 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 s when 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 sh provided starting from the vintage year. For any new accounts that her 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 | | | | | \$0 | | | | | \$0 |
| Smart Metering Entity Charge Variance Account | 1551 | 1 | | | | | | | | | 1 |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | | | | | \$0 | | | | | \$0 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | | | | | | | | | | |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | | | | | | | | | | |
| RSVA - Retail Transmission Network Charge | 1584 | | | | | \$0 | | | | | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | | | | | \$0 | | | | | \$0 |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | | | | | \$0 | | | | | \$0 |
| RSVA - Global Adjustment 12 | 1589 | | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012)7 | 1595 | | | | | \$0 | | | | | \$0 |
| 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) | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12 | 1589 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |

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Energy Board

Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the uttart 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 starting in 2014 when the relevant balances approved for disposition was first transferred into Account 150uld be provided starting from the vintage year. For any new accounts, that have never been dispo

| | | | | | | 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 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Smart Metering Entity Charge Variance Account | 1551 | | | | | \$0 | | | | | \$0 |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | | | | | | | | | | |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | | | | | | | | | | |
| RSVA - Retail Transmission Network Charge | 1584 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - Global Adjustment 12 | 1589 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | \$0 | | | | \$0 | | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013)7 | 1595 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| 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 ha | s been audited | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | \$0 | \$0 | | \$0 | | | \$0 | \$0 | \$0 | |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RSVA - Global Adjustment 12 | 1589 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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Energy Board

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 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i when the relevant balances approved for disposition was first transferred into Account 15 provided starting from the vintage year. For any new accounts that have never been dispo

| | | | | | | 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 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$0 | | | | \$0 | \$0 | | | | \$(|
| Smart Metering Entity Charge Variance Account | 1551 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | | | | | | | | | | 1 |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | | | | | | | | | | |
| RSVA - Retail Transmission Network Charge | 1584 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| RSVA - Global Adjustment 12 | 1589 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷ | 1595 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷ | 1595 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| 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 | | | | sc |
| Not to be disposed of until a year after rate rider has expired and that balance l | has been audited | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| RSVA - Global Adjustment 12 | 1589 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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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 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i when the relevant balances approved for disposition was first transferred into Account 15 provided starting from the vintage year. For any new accounts that have never been dispo

| | | | | | | 2015 | | | | | |
|--|-------------------|-----|---|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | | Transactions(1) Debit / (Credit) during 2015 | OEB-Approved Disposition during 2015 | Principal Adjustments(2) during 2015 | Closing Principal Balance as of Dec-31-15 | Opening Interest Amounts as of Jan-1-15 | Interest Jan-1 to Dec-31-15 | OEB-Approved Disposition during 2015 | Interest Adjustments(2) during 2015 | Closing Interest Amounts as of Dec-31-15 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | \$0 | -\$568,358 | \$0 | \$0 | -\$568,358 | \$0 | \$2,283 | \$0 | \$0 | \$2,283 |
| Smart Metering Entity Charge Variance Account | 1551 | \$0 | -\$26,362 | \$0 | \$0 | -\$26,362 | \$0 | -\$313 | \$0 | \$0 | -\$313 |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | \$0 | -\$3,992,152 | \$0 | \$0 | -\$3,992,152 | \$0 | -\$157,241 | \$0 | \$0 | -\$157,241 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | | \$16,722 | \$0 | \$0 | \$16,722 | \$0 | \$55 | \$0 | \$0 | \$55 |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | | \$443,142 | \$0 | \$0 | \$443,142 | \$0 | \$1,398 | \$0 | \$0 | \$1,398 |
| RSVA - Retail Transmission Network Charge | 1584 | \$0 | \$435,755 | \$0 | \$0 | \$435,755 | \$0 | \$8,469 | \$0 | \$0 | \$8,469 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$0 | \$204,502 | \$0 | \$0 | \$204,502 | \$0 | \$9,259 | \$0 | \$0 | \$9,259 |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | \$0 | -\$5,965,487 | \$0 | \$0 | -\$5,965,487 | \$0 | -\$19,154 | \$0 | \$0 | -\$19,154 |
| RSVA - Global Adjustment 12 | 1589 | \$0 | \$6,770,090 | \$0 | \$0 | \$6,770,090 | \$0 | \$32,918 | \$0 | \$0 | \$32,918 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷ | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷ | 1595 | \$0 | \$992,644 | \$0 | \$0 | \$992,644 | \$0 | -\$788,821 | \$0 | \$0 | -\$788,821 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷ | 1595 | \$0 | -\$276,196 | \$0 | \$0 | -\$276,196 | \$0 | -\$13,809 | \$0 | \$0 | -\$13,809 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷ | 1595 | \$0 | -\$438,526 | \$0 | \$0 | -\$438,526 | \$0 | -\$37,745 | \$0 | \$0 | -\$37,745 |
| Disposition and Recovery/Refund of Regulatory Balances (2016)7 | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017)7 | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Not to be disposed of until a year after rate rider has expired and that balance h | has been audited | ** | | •• | | | ** | | | | +- |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | \$0 | -\$2,404,225 | \$0 | \$0 | -\$2,404,225 | \$0 | -\$962,701 | \$0 | \$0 | -\$962,701 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | \$0 | -\$9,174,315 | \$0 | \$0 | -\$9,174,315 | \$0 | -\$995,619 | \$0 | \$0 | -\$995,619 |
| RSVA - Global Adjustment 12 | 1589 | \$0 | \$6,770,090 | \$0 | \$0 | \$6,770,090 | \$0 | \$32,918 | \$0 | \$0 | \$32,918 |

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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 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i when the relevant balances approved for disposition was first transferred into Account 15 provided starting from the vintage year. For any new accounts that have never been dispo

| | | | | | | 2016 | | | | | |
|--|-------------------|--|--|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan- 1-16 | Transactions(1) Debit/(Credit) during 2016 | OEB-Approved Disposition during 2016 | Principal Adjustments(2) during 2016 | Closing Principal Balance as of Dec-31-16 | Opening Interest Amounts as of Jan-1-16 | Interest Jan-1 to Dec-31-16 | OEB-Approved Disposition during 2016 | Interest Adjustments(2) during 2016 | Closing Interest Amounts as of Dec-31-16 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | -\$568,358 | -\$249,917 | -\$294,241 | \$0 | -\$524,034 | \$2,283 | -\$3,759 | \$896 | \$0 | |
| Smart Metering Entity Charge Variance Account | 1551 | -\$26,362 | -\$25,614 | -\$11,746 | \$0 | -\$40,230 | -\$313 | -\$905 | -\$699 | \$0 | -\$519 |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | -\$3,992,152 | -\$1,857,924 | -\$227,099 | -\$1,276 | -\$5,624,253 | -\$157,241 | -\$54,457 | \$3,343 | -\$14 | -\$215,055 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | \$16,722 | -\$16,722 | \$0 | \$0 | \$0 | \$55 | -\$55 | \$0 | \$0 | \$0 |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | \$443,142 | \$199,985 | \$0 | \$0 | \$643,127 | \$1,398 | \$6,520 | \$0 | \$0 | |
| RSVA - Retail Transmission Network Charge | 1584 | \$435,755 | -\$49,251 | \$364,808 | \$0 | \$21,696 | \$8,469 | \$13,353 | \$10,113 | \$0 | |
| RSVA - Retail Transmission Connection Charge | 1586 | \$204,502 | -\$143,488 | \$253,523 | \$0 | -\$192,509 | \$9,259 | \$45,136 | \$13,444 | \$0 | |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | -\$5,965,487 | \$850,620 | -\$1,417,577 | \$303,032 | -\$3,394,258 | -\$19,154 | -\$98,540 | -\$6,756 | \$3,333 | -\$107,605 |
| RSVA - Global Adjustment 12 | 1589 | \$6,770,090 | \$575,405 | \$2,140,227 | -\$476,124 | \$4,729,144 | \$32,918 | \$88,047 | -\$9,585 | -\$5,237 | \$125,313 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷ | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷ | 1595 | \$992,644 | -\$791,304 | \$201,340 | \$0 | \$0 | -\$788,821 | \$764,004 | -\$24,817 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷ | 1595 | -\$276,196 | \$149,378 | \$0 | \$0 | -\$126,818 | -\$13,809 | -\$103,516 | \$0 | \$0 | -\$117,325 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷ | 1595 | -\$438,526 | \$330,066 | \$0 | \$0 | -\$108,459 | -\$37,745 | -\$2,441 | \$0 | \$0 | -\$40,186 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ | 1595 | \$0 | -\$459,513 | -\$1,009,237 | \$0 | \$549,724 | \$0 | \$5,010 | \$14,062 | \$0 | -\$9,052 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷ | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Not to be disposed of until a year after rate rider has expired and that balance | has been audited | | | | | | • | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | -\$2,404,225 | -\$1,488,280 | -\$2 | -\$174,368 | -\$4,066,871 | -\$962,701 | \$658,397 | \$1 | -\$1,918 | |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | -\$9,174,315 | -\$2,063,685 | -\$2,140,229 | \$301,756 | -\$8,796,015 | -\$995,619 | \$570,350 | \$9,586 | \$3,319 | |
| RSVA - Global Adjustment 12 | 1589 | \$6,770,090 | \$575,405 | \$2,140,227 | -\$476,124 | \$4,729,144 | \$32,918 | \$88,047 | -\$9,585 | -\$5,237 | \$125,313 |

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Energy Board

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 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i when the relevant balances approved for disposition was first transferred into Account 15 provided starting from the vintage year. For any new accounts that have never been dispo

| | | | | | | 2017 | | | | | |
|--|-------------------|--|--|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | 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 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | -\$524,034 | -\$302,251 | \$0 | \$0 | -\$826,285 | -\$2,372 | -\$8,423 | \$0 | \$0 | |
| Smart Metering Entity Charge Variance Account | 1551 | -\$40,230 | -\$16,691 | \$0 | \$0 | -\$56,921 | -\$519 | -\$648 | \$0 | \$0 | |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | -\$5,624,253 | -\$1,682,470 | \$0 | \$0 | -\$7,306,723 | -\$215,055 | -\$82,220 | \$0 | \$0 | -\$297,275 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | \$643,127 | \$10,543 | \$0 | \$0 | \$653,670 | \$7,918 | \$7,738 | \$0 | \$0 | |
| RSVA - Retail Transmission Network Charge | 1584 | \$21,696 | -\$1,291,130 | \$0 | \$0 | -\$1,269,434 | \$11,709 | -\$6,560 | \$0 | \$0 | |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$192,509 | -\$585,538 | \$0 | \$0 | -\$778,047 | \$40,952 | -\$4,713 | \$0 | \$0 | |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | -\$3,394,258 | \$4,805,379 | \$0 | -\$4,225,834 | -\$2,814,713 | -\$107,605 | -\$66,021 | \$0 | \$0 | |
| RSVA - Global Adjustment 12 | 1589 | \$4,729,144 | -\$2,481,638 | \$0 | \$3,435,588 | \$5,683,094 | \$125,313 | \$81,601 | \$0 | \$0 | |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷ | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷ | 1595 | -\$126,818 | -\$20 | \$0 | \$0 | -\$126,838 | -\$117,325 | \$8,656 | \$0 | \$0 | -\$108,669 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷ | 1595 | -\$108,459 | \$771 | \$0 | \$0 | -\$107,688 | -\$40,186 | -\$1,336 | \$0 | \$0 | -\$41,522 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ | 1595 | \$549,724 | -\$206,753 | \$0 | \$0 | \$342,971 | -\$9,052 | \$4,711 | \$0 | \$0 | -\$4,341 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷ | 1595 | \$0 | -\$93,072 | -\$142,520 | \$0 | \$49,448 | \$0 | \$730 | -\$3,592 | \$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) | | -\$4,066,871 | -\$1,842,870 | -\$142,520 | -\$790,246 | -\$6,557,466 | -\$306,223 | -\$66,485 | -\$3,592 | \$0 | |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | -\$8,796,015 | \$638,769 | -\$142,520 | -\$4,225,834 | -\$12,240,560 | -\$431,536 | -\$148,086 | -\$3,592 | \$0 | |
| RSVA - Global Adjustment 12 | 1589 | \$4,729,144 | -\$2,481,638 | \$0 | \$3,435,588 | \$5,683,094 | \$125,313 | \$81,601 | \$0 | \$0 | \$206,914 |

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Energy Board

Deferral/Variance Account Workfo

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 c period where the balance in 1580 sub-account CBR Class E (i.e. from the year the balance was last disposed to 2017), check off th

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

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

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 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start i when the relevant balances approved for disposition was first transferred into Account 15 provided starting from the vintage year. For any new accounts that have never been dispo

| | | | 2 | 2018 | | | Projected Intere | st on Dec-31-1 | 7 Balances | 2.1.7 RRR | |
|---|-------------------|---|--|--------------|---|--|--|----------------|-------------------------------------|------------------|--|
| Account Descriptions | Account Number | Principal Disposition during 2018 - instructed by OEB | Interest Disposition during 2018 - instructed by OEB | | 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 | -\$524,034 | -\$11,456 | | \$660 | -\$5,629 | -\$4,048 | -\$9,017 | -\$311,2 | | -\$1 |
| Smart Metering Entity Charge Variance Account | 1551 | -\$40,230 | -\$1,216 | -\$16,691 | \$49 | -\$311 | -\$224 | -\$485 | -\$17,1 | | -\$1 |
| RSVA - Wholesale Market Service Charge ⁹ | 1580 | -\$5,624,253 | -\$312,542 | -\$1,682,470 | \$15,267 | -\$31,336 | -\$22,531 | -\$38,600 | -\$1,721,0 | | -\$1 |
| Variance WMS – Sub-account CBR Class A ⁹ | 1580 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | 0.00 \$0 | \$0 |
| Variance WMS – Sub-account CBR Class B ⁹ | 1580 | \$643,127 | \$19,066 | \$10,543 | -\$3,410 | \$196 | \$141 | -\$3,072 | \$7,4 | | |
| RSVA - Retail Transmission Network Charge | 1584 | \$21,696 | \$12,085 | -\$1,291,130 | -\$6,936 | -\$24,047 | -\$17,290 | -\$48,274 | -\$1,339,4 | | |
| RSVA - Retail Transmission Connection Charge | 1586 | -\$192,509 | \$37,615 | | -\$1,376 | -\$10,906 | -\$7,841 | -\$20,123 | -\$605,6 | | |
| RSVA - Power (excluding Global Adjustment) ¹² | 1588 | -\$3,394,258 | -\$166,439 | \$579,545 | -\$7,187 | \$10,794 | \$7,761 | \$11,368 | \$590,9 | | \$640,180 |
| RSVA - Global Adjustment ¹² | 1589 | \$4,729,144 | \$207,285 | | -\$371 | \$17,767 | \$12,775 | \$30,171 | \$984,1 | •••• | -\$640,179 |
| Disposition and Recovery/Refund of Regulatory Balances (2012)7 | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | 0.00 \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | \$0 | \$0 | \$0 | \$0 | \$0 | | | Check to Dispose of Account | 0.00 \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | -\$126,818 | -\$119,523 | -\$20 | \$10,854 | -\$0 | -\$0 | \$10,854 | Check to Dispose of Account | 0.00 -\$235,507 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | -\$108,460 | -\$42,066 | \$772 | \$544 | \$0 | | \$544 | Check to Dispose of Account | 0.00 -\$149,210 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ | 1595 | \$0 | \$0 | \$342,971 | -\$4,341 | \$6,388 | \$4,593 | \$6,640 | Check to Dispose of Account \$349,6 | 1.06 \$338,630 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷ | 1595 | \$0 | \$0 | \$49,448 | \$4,322 | \$921 | \$662 | \$5,905 | Check to Dispose of Account | 0.00 \$53,771 | \$0 |
| Not to be disposed of until a year after rate rider has expired and that balance has be | een audited | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | -\$4,616,595 | -\$377,192 | -\$1,940,871 | \$8,077 | -\$36,163 | | -\$54,088 | -\$2,062,46 | | |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | -\$9,345,740 | -\$584,477 | -\$2,894,820 | \$8,447 | -\$53,930 | -\$38,777 | -\$84,260 | -\$3,046,58 | | \$640,179 |
| RSVA - Global Adjustment 12 | 1589 | \$4,729,144 | \$207,285 | \$953,949 | -\$371 | \$17,767 | \$12,775 | \$30,171 | \$984,12 | 0.86 \$5,249,829 | -\$640,179 |
| | | | | | | | | | Check to Dispose of Account | | l |

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Ontario Energy Board

2019 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, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start 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 2014 be 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 2014 wh balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided start 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(2) during 2012 | Closing Principal Balance as of Dec-31-12 | Opening Interest Amounts as of Jan-1-12 | Interest Jan-1 to Dec-31-12 | OEB-Approved Disposition during 2012 | Interest Adjustments(1) during 2012 | Closing Intere Amounts as o Dec-31-12 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 1508 | | | | | \$0 \$0 | | | | | |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | | | | | \$0 | | | | | |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | | | | | \$0 | | | | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | | | | | \$0 | | | | | |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | | | | | \$0 | | | | | |
| | 1508 | | | | | \$0 | | | | | |
| | 1508 1508 | | | | | \$0 \$0 | | | | | |
| | 1508 | | | | | \$0 | | | | | |
| Retail Cost Variance Account - Retail | 1518 | | | | | \$0 | | | | | |
| Misc. Deferred Debits | 1525 | | | | | \$0 | | | | | |
| Retail Cost Variance Account - STR | 1548 | | | | | \$0 | | | | | |
| Board-Approved CDM Variance Account | 1567 | | | | | \$0 | | | | | |
| Extra-Ordinary Event Costs | 1572 | | | | | \$0 | | | | | |
| Deferred Rate Impact Amounts | 1574 | | | | | \$0 | | | | | |
| RSVA - One-time | 1582 | | | | | \$0 | | | | | |
| Other Deferred Credits | 2425 | | | | | \$0 | | | | | |
| Group 2 Sub-Total | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |) : |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | _ | | | | | | | | | |
| (excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | | | | | | \$0 | | | | | |
| Credits (ITCs) | 1592 | | | | | \$0 | | | | | |
| LRAM Variance Account ¹¹ | 1568 | | | | | \$0 | | | | | |
| | | | | | | | | | | | |
| Total including Account 1568 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |) |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | | | | | \$0 | | | | | |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | | | | | \$0 | | | | | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | | | | | \$0 | | | | | |
| Smart Grid Capital Deferral Account | 1534 | | | | | \$0 | | | | | |
| Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account | 1535 1536 | | | | | \$0 \$0 | | | | | |
| | | | | | | \$0 \$0 | | | | | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | | | | | | | | | | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | | | | | \$0 | | | | | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | | | | | \$0 | | | | | |
| Smart Meter OM&A Variance ⁴ | 1556 | | | | | \$0 | | | | | |
| Neter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | | | | | | | | | | |
| FRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | | | | | \$0 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 1576 | | | | | | | | | | |

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

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

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

| | | | | | | 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 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | \$0 | | | | \$0 | | | | | 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | | | | \$0 | | | | | \$0 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | | | | \$0 | | | | | \$0 |
| | 1508 | \$0 | | | | \$0 | | | | | \$0 |
| | 1508 | \$0 | | | | \$0 | | | | | \$0 |
| | 1508 | \$0 | | | | \$0 | | | | | \$0 |
| | 1508 | \$0 | | | | \$0 | | | | | \$0 |
| Retail Cost Variance Account - Retail | 1518 | \$0 | | | | \$0 | | | | | \$0 |
| Misc. Deferred Debits | 1525 | \$0 | | | | \$0 | | | | | \$0 |
| Retail Cost Variance Account - STR | 1548 | \$0 | | | | \$0 | | | | | \$0 |
| Board-Approved CDM Variance Account | 1567 | \$0 | | | | \$0 | | | | | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$0 | | | | \$0 | | | | | \$0 |
| Deferred Rate Impact Amounts | 1574 | \$0 | | | | \$0 | | | | | \$0 |
| RSVA - One-time | 1582 | \$0 | | | | \$0 | | | | | \$0 |
| Other Deferred Credits | 2425 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Group 2 Sub-Total | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years | | | | | | | | | | | |
| (excludes sub-account and contra account below) | 1592 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | | φu | | | | ψũ | ψŪ | | | | Ŷ. |
| Credits (ITCs) | 1592 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| | | | | | | | | | | | |
| LRAM Variance Account ¹¹ | 1568 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Total including Account 1568 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1531 | \$0 \$0 | | | | \$0 | | | | | |
| | 1532 | | | | | | | | | | \$0 |
| Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account | 1533 1534 | \$0 \$0 | | | | \$0 \$0 | | | | | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| Smart Grid Capital Deferral Account | 1534 | \$0 \$0 | | | | \$0 | | | | | \$U 67 |
| Smart Grid GwaA Deferral Account Smart Grid Funding Adder Deferral Account | 1535 | \$0 \$0 | | | | \$0 | | | | | |
| Smart Ond Funding Adder Derenar Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$0 \$0 | | | | \$0 | | | | | \$0 |
| | | | | | | | | | | | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | | | | \$0 | | | | | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | | | | \$0 | | | | | \$0 |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | | | | | | | | | | |
| IEBS CCAAD Transition DREE Amounts Palance + Datum Companyor ⁵ | 1575 | e0 | | | | \$0 | | | | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$0 \$0 | | | | \$0 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 15/16 | \$0 | | | | \$0 | | | | | |

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

| | | | | | | 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 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 1508 | \$0 \$0 | \$14,407 \$0 | \$0 \$0 | \$0 \$0 | \$14,407 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 | |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 1508 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | \$0 \$0 | |
| Retail Cost Variance Account - Retail | 1508 | \$0 \$0 | \$0 \$97,303 | \$0 | \$0 | \$0 \$97,303 | \$0 \$0 | | \$0 | \$0 | |
| Misc. Deferred Debits | 1525 | \$0 \$0 | \$97,303 | \$0 | \$0 | \$97,303 \$0 | \$0 | | \$0 | \$0 | |
| Retail Cost Variance Account - STR | 1548 | \$0 | \$770 | \$0 | \$0 | \$770 | \$0 | | \$0 | \$0 | |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Extra-Ordinary Event Costs | 1572 | \$0 | \$487,795 | \$0 | \$0 | \$487.795 | \$0 | | \$0 | \$0 | |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RSVA - One-time | 1582 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Deferred Credits | 2425 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Group 2 Sub-Total | | \$0 | \$600,275 | \$0 | \$0 | \$600,275 | \$0 | -\$15,831 | \$0 | \$0 | -\$15,831 |
| PILs and Tax Variance for 2006 and Subsequent Years | | | | | | | | | | | |
| (excludes sub-account and contra account below) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | | ψŪ | ψŪ | ψυ | φυ | ψŪ | φυ | ψŪ | φυ | ψŪ | φυ |
| Credits (ITCs) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LRAM Variance Account ¹¹ | 1568 | \$0 | \$274,741 | \$0 | \$0 | \$274,741 | \$0 | \$1,838 | \$0 | \$0 | \$1,838 |
| | | | | | | | | | | | |
| Total including Account 1568 | | \$0 | \$875,016 | \$0 | \$0 | \$875,016 | \$0 | -\$13,993 | \$0 | \$0 | -\$13,993 |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Smart Grid Capital Deferral Account | 1534 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| Smart Grid OM&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$0 | \$1,344,673 | \$0 | \$0 | \$1,344,673 | \$0 | | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | | | | | | | | | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 1576 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
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This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate at Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA i vintage year. For any new accounts that have never been disposed, start inputting data fro

| | Account Number 1508 1508 1508 1508 | Opening Principal Amounts as of Jan- 1-15 \$14,407 \$0 | Transactions(1) Debit / (Credit) during 2015 | OEB-Approved Disposition during 2015 | Principal Adjustments(2) during 2015 | Closing Principal Balance as of Dec-31-15 | Opening Interest Amounts as of Jan-1-15 | Interest Jan-1 to Dec-31-15 | OEB-Approved Disposition during 2015 | Interest Adjustments(2) during 2015 | Closing Interest Amounts as of Dec-31-15 |
|--|---|--|---|--|--|--|--|--------------------------------|--|---|--|
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³ Other Regulatory Assets - Sub-Account - Monthly Bills Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 1508 | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³ Other Regulatory Assets - Sub-Account - Monthly Bills Other Regulatory Assets - Sub-Account - CEB Cost Assessment | 1508 1508 | | | | | | | | | | |
| Variance - Ontario Clean Energy Benefit Act ³ Other Regulatory Assets - Sub-Account - Monthly Bills Other Regulatory Assets - Sub-Account - OEB Cost Assessment | | | \$0 | \$0 \$0 | \$0 \$0 | \$14,407 \$0 | \$3,073 \$0 | | \$0 \$0 | \$0 \$0 | |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 4500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Retail Cost Variance Account - Retail Misc. Deferred Debits | 1518 1525 | \$97,303 \$0 | -\$12,468 \$0 | \$0 | \$0 \$0 | | -\$25,433 \$0 | | \$0 | \$0 \$0 | |
| Retail Cost Variance Account - STR | 1525 | \$0 \$770 | \$0 \$64 | \$0 \$0 | \$0 \$0 | | ۵0 \$413 | | \$0 \$0 | \$0 | |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$034 | \$0 | \$0 | \$0 | \$0 | |
| Extra-Ordinary Event Costs | 1572 | \$487,795 | -\$316,569 | \$0 | \$0 | \$171,226 | \$6,116 | | \$0 | \$0 | |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$010,000 | \$0 | \$0 | | \$0,110 | | \$0 | \$0 | |
| RSVA - One-time | 1582 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Other Deferred Credits | 2425 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Group 2 Sub-Total | | \$600,275 | -\$328,973 | \$0 | \$0 | \$271,302 | -\$15,831 | \$1,882 | \$0 | \$0 | -\$13,949 |
| | | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | | | | ••• | | ••• | | | | |
| (excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Credits (ITCs) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LRAM Variance Account ¹¹ | 1568 | \$274,741 | \$229,065 | \$0 | \$0 | \$503,806 | \$1,838 | \$7,116 | \$0 | \$0 | \$8,954 |
| Total including Account 1568 | | \$875,016 | -\$99.908 | \$0 | \$0 | \$775,108 | -\$13,993 | \$8.998 | \$0 | \$0 | -\$4,995 |
| | | \$675,016 | -\$99,908 | | \$0 | \$775,106 | -\$13,993 | \$0,990 | ••• | | |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Smart Grid Capital Deferral Account | 1534 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Smart Grid OM&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | • • | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$1,344,673 | -\$1,250,463 | \$0 | \$0 | \$94,210 | \$0 | | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component5 | 1576 | \$0 | -\$587,547 | \$0 | \$0 | -\$587,547 | | | | | |

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This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate ap Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA virtage year. For any new accounts that have never been disposed, start inputting data fro

| | | 1 | | | | 2016 | | | | | |
|---|-------------------|---|---|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan- 1-16 | Transactions(1) Debit / (Credit) during 2016 | OEB-Approved Disposition during 2016 | Principal Adjustments(2) during 2016 | Closing Principal Balance as of Dec-31-16 | Opening Interest Amounts as of Jan-1-16 | Interest Jan-1 to Dec-31-16 | OEB-Approved Disposition during 2016 | Interest Adjustments(2) during 2016 | Closing Interest Amounts as of Dec-31-16 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Imancial Assistance Payment and Recovery | 1508 1508 | \$14,407 \$0 | \$7,000 \$0 | \$0 \$0 | \$0 \$0 | \$21,407 \$0 | \$3,244 \$0 | | \$0 \$0 | \$0 \$0 | |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$132,269 | \$0 | -\$35,750 | \$96,519 | \$0 | | \$0 | -\$67 | \$181 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$0 | \$70,511 | \$0 | \$0 | \$70,511 | \$0 | | \$0 | \$0 | |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Retail Cost Variance Account - Retail | 1518 | \$84,835 | \$37,953 | \$0 | \$0 | \$122,788 | -\$25,944 | | \$0 | \$0 | |
| Misc. Deferred Debits | 1525 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Retail Cost Variance Account - STR | 1548 | \$834 \$0 | \$572 | \$0 \$0 | \$0 \$0 | \$1,406 | \$393 | | \$0 \$0 | \$0 \$0 | |
| Board-Approved CDM Variance Account | 1567 1572 | \$0 \$171.226 | \$0 -\$185,455 | \$0 \$0 | \$0 \$0 | \$0 - \$14.229 | \$0 \$8.357 | | \$0 \$0 | \$0 \$0 | |
| Extra-Ordinary Event Costs Deferred Rate Impact Amounts | 1572 | \$171,226 | -\$185,455 \$0 | \$0 \$0 | \$0 \$0 | -\$14,229 | \$8,357 \$0 | | \$0 \$0 | \$0 | |
| RSVA - One-time | 1582 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | | \$0 | \$0 | |
| Other Deferred Credits | 2425 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | 2.20 | | | | | | | | | | |
| Group 2 Sub-Total | | \$271,302 | \$62,850 | \$0 | -\$35,750 | \$298,401 | -\$13,949 | \$2,228 | \$0 | -\$67 | -\$11,788 |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax | 1592 | | | | | | • | | | | |
| Credits (ITCs) | 1332 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| LRAM Variance Account ¹¹ | 1568 | \$503,806 | \$90,798 | \$0 | \$0 | \$594,604 | \$8,954 | -\$3,243 | \$0 | \$0 | \$5,711 |
| Total including Account 1568 | | \$775,108 | \$153,648 | \$0 | -\$35,750 | \$893,006 | -\$4,995 | -\$1,015 | \$0 | -\$67 | -\$6,077 |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | | \$0 | \$0 | |
| Smart Grid Capital Deferral Account | 1534 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Smart Grid OM&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$94,210 | \$0 | \$0 | \$0 | \$94,210 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | \$0 | \$69,812 | \$0 | \$0 | \$69,812 | \$0 | | \$0 | \$0 | |
| | | | | | | ,. | | | | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 1576 | -\$587,547 | -\$223,380 | \$0 | \$0 | -\$810,927 | | | | | |

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This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate ap Adjustment column under 2014. For each Account 1595 sub-account, start inputting data frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA virtage year. For any new accounts that have never been disposed, start inputting data fro

| | | | | | | 2017 | | | | | |
|--|-------------------|---|--|--|--|--|--|--------------------------------|--|---|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan- 1-17 | ransactions(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 |
| Group 2 Accounts | | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 1508 | \$21,407 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$21,407 \$0 | \$3,435 \$0 | | \$0 \$0 | | |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | \$0 | -\$235 | \$0 | \$0 | -\$235 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$96,519 | \$365,718 | \$0 | -\$143,001 | \$319,235 | \$181 | \$2,996 | | | \$2,005 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$70,511 | \$99,098 | \$0 | \$0 | \$169,609 | \$231 | \$1,382 | | | |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| Retail Cost Variance Account - Retail | 1518 | \$122,788 | \$39,884 | \$0 | \$0 | \$162,672 | -\$24,844 | | | | |
| Misc. Deferred Debits | 1525 | \$0 | \$0 \$713 | \$0 | \$0 \$0 | \$0 | \$0 | | | | |
| Retail Cost Variance Account - STR | 1548 | \$1,406 \$0 | \$713 | \$0 \$0 | \$0 \$0 | \$2,120 \$0 | \$404 \$0 | | | | |
| Board-Approved CDM Variance Account Extra-Ordinary Event Costs | 1567 1572 | -\$14.229 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 -\$14.229 | ۵۵ \$8,804 | | | | |
| Deferred Rate Impact Amounts | 1572 | -\$14,229 | \$0 \$0 | \$0 | \$0 \$0 | -\$14,229 | \$0,804 \$0 | | | | |
| RSVA - One-time | 1582 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | | | | |
| Other Deferred Credits | 2425 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| | 2.120 | \$298,401 | | \$0 | -\$143,001 | | | | | | -\$6,749 |
| Group 2 Sub-Total | | \$298,401 | \$505,178 | \$0 | -\$143,001 | \$660,578 | -\$11,788 | \$6,211 | \$0 | -\$1,171 | -\$6,748 |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$0 | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s |
| | | | | ** | | | | | | | |
| LRAM Variance Account ¹¹ | 1568 | \$594,604 | \$696,093 | \$142,520 | \$354,276 | \$1,502,453 | \$5,711 | \$12,881 | \$3,592 | \$1,056 | \$16,055 |
| Total including Account 1568 | | \$893,006 | \$1,201,271 | \$142,520 | \$211,275 | \$2,163,032 | -\$6,077 | \$19,091 | \$3,592 | -\$115 | \$9,307 |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$0 | \$5,338 | \$0 | -\$5,338 | \$0 | \$0 | \$143 | \$0 | -\$143 | \$ |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| Smart Grid Capital Deferral Account | 1534 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$ |
| Smart Grid OM&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$ |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$94,210 | \$0 | \$0 | \$0 | \$94,210 | \$0 | \$0 | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | \$103,473 | \$0 | \$0 | \$103,473 | \$0 | | | | |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | \$69,812 | \$104,463 | \$0 \$0 | \$0 | \$174,275 | \$0 \$0 | | \$0 \$0 | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$0 | \$1,497,879 | \$0 | \$410,391 | \$1,908,269 | | | | | |
| | 1575 | \$0 -\$810.927 | | \$0 \$0 | | \$1,908,269 -\$2,456,018 | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 15/6 | -\$810,927 | -\$876,810 | \$0 | -\$768,281 | -\$2,450,018 | | | | | |

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

| | | | 2 | 2018 | | | Projected Inter | est on Dec-31-1 | 7 Balances | |
|---|-------------------|---|--|---|--------------------|--|---|------------------|--|-----------------------|
| Account Descriptions | Account Number | Principal Disposition during 2018 - instructed by OEB | Interest Disposition during 2018 - instructed by OEB | Closing Principal Balances as of Dec 31- 17 Adjusted for Dispositions during 2018 | 31-17 Adjusted for | 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 Clain | n |
| Group 2 Accounts | | | | | | | | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Imancial Assistance Payment and Recovery | 1508 1508 | \$0 \$0 | \$0 \$0 | | \$3,703 \$0 | \$399 \$0 | \$287 \$0 | \$4,388 \$0 | | \$25,795.38 \$0.00 |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | \$0 | \$0 | | \$0 | -\$4 | -\$3 | -\$8 | | -\$242.50 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$0 | | \$2,005 | \$5,946 | \$4,275 | \$12,226 | | \$331,461.49 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 1508 | \$0 \$0 | \$0 \$0 | | \$1,613 | \$3,159 - <mark>\$7,502</mark> | \$2,271 - <mark>\$5,394</mark> | \$7,043 | | \$176,652.31 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 \$0 | \$0 \$0 | | \$0 \$0 | -\$7,502 \$0 | -\$5,394 \$0 | -\$12,897 \$0 | Check to Dispose of Account | \$0.00 \$0.00 |
| | 1508 | \$0 | \$0 | | \$0 | \$0 \$0 | \$0 | \$0 \$0 | Check to Dispose of Account Check to Dispose of Account | \$0.00 |
| | 1508 | \$0 | \$0 | | \$0 | \$0 \$0 | \$0 | \$0 | Check to Dispose of Account | \$0.00 |
| | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | Check to Dispose of Account | \$0.00 |
| Retail Cost Variance Account - Retail | 1518 | \$0 | \$0 | | -\$23,121 | \$3,030 | \$2,178 | -\$17,912 | | \$144,759.38 |
| Misc. Deferred Debits | 1525 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | Check to Dispose of Account | \$0.00 |
| Retail Cost Variance Account - STR Board-Approved CDM Variance Account | 1548 1567 | \$0 \$0 | \$0 \$0 | | \$422 \$0 | \$39 \$0 | \$28 \$0 | \$490 \$0 | | \$2,609.88 |
| Extra-Ordinary Event Costs | 1567 | \$0 \$0 | \$0 | | \$8,628 | -\$265 | əu -\$191 | \$0 \$8,172 | | \$0.00 -\$6,057.06 |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 | | \$0,020 | \$0 | \$0 | \$0,172 | | \$0.00 |
| RSVA - One-time | 1582 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Other Deferred Credits | 2425 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | Check to Dispose of Account | \$0.00 |
| Group 2 Sub-Total | | \$0 | \$0 | \$660,578 | -\$6,749 | \$4,801 | \$3,452 | \$1,504 | | \$674,978.88 |
| PILs and Tax Variance for 2006 and Subsequent Years | | | | | | | | | | |
| (excludes sub-account and contra account below) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| | | | | | | | | | | |
| LRAM Variance Account ¹¹ | 1568 | \$0 | \$0 | \$1,502,453 | \$16,055 | \$27,983 | \$20,120 | \$64,159 | | \$1,566,612.28 |
| Total including Account 1568 | | \$0 | \$0 | \$2,163,032 | \$9,307 | \$32,784 | \$23,572 | \$65,663 | | \$2,241,591.15 |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | \$0 | \$0 | | \$0 | \$0 \$0 | \$0 | \$0 | | \$0.00 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 | | \$0 | \$0 \$0 | \$0 | \$0 | | \$0.00 |
| Smart Grid Capital Deferral Account | 1534 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Smart Grid OM&A Deferral Account | 1535 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$0 | \$0 | | \$0 | \$1,755 | \$1,262 | \$3,016 | | \$97,225.81 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | \$0 | | \$1,740 | \$1,927 | \$1,386 | \$5,053 | | \$108,525.86 |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0.00 |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | \$0 | \$0 | \$174,275 | \$1,101 | \$3,246 | \$2,334 | \$6,681 | | \$180,956.14 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$0 | | \$1,908,269 | | | | | Check to Dispose of Account | \$1,908,269.46 |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 1576 | \$0 | | -\$2,456,018 | | | | | Check to Dispose of Account | -\$2,456,017.74 |
| | | | | | | | | | | |

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eferral/Variance Account Workforn

bard

This continuity schedule must be completed for each account and sub-account that the utili from the year in which the GL balance was last disposed. For example, if in the 2017 rate ag Adjustment column under 2014. For each Account 1595 sub-account, start inputting data fre balances approved for disposition was first transferred into Account 1595 (2014). The DVA $_{\rm I}$ vintage year. For any new accounts that have never been disposed, start inputting data from the sub-account start inputting data for the sub-account that the vertice of the sub-account start is the sub-account start inputting data for the sub-account start inputting data for the sub-account start input start for the sub-account start input start input start is sub-account start input start for the sub-account start input start input start input start for the sub-account start input start f

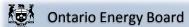
| | | 2.1.7 RRR | |
|--|-------------------|------------------|--|
| Account Descriptions | Account Number | As of Dec 31-17 | Variance RRR vs. 2017 Balance (Principal + Interest) |
| Group 2 Accounts | | | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$26,854 | \$1,744 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 | \$0 | \$0 |
| Variance - Ontario Clean Energy Benefit Act ³ | 1508 | \$1,509 | \$1,744 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$498,548 | \$177,308 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$171,222 | \$0 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 |
| | 1508 | \$0 | \$0 |
| | 1508 | \$0 | \$0 |
| | 1508 | \$0 | \$0 |
| Retail Cost Variance Account - Retail | 1508 1518 | \$0 | \$0 |
| Misc. Deferred Debits | 1518 | \$139,550 \$0 | -\$1 |
| Retail Cost Variance Account - STR | 1525 | \$0 \$2,542 | \$0 - \$ 0 |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 |
| Extra-Ordinary Event Costs | 1572 | -\$5.609 | -\$8 |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 |
| RSVA - One-time | 1582 | \$0 | \$0 |
| Other Deferred Credits | 2425 | \$0 | \$0 |
| Group 2 Sub-Total | | \$834,616 | \$180,787 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | | |
| (excludes sub-account and contra account below) | 1332 | \$0 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | \$0 | \$0 |
| LRAM Variance Account ¹¹ | 1568 | \$1,163,177 | -\$355,332 |
| Total including Account 1568 | | \$1,997,793 | -\$174,545 |
| Renewable Generation Connection Capital Deferral Account ⁸ | 1531 | \$5,481 | \$5,481 |
| Renewable Generation Connection OM&A Deferral Account ⁸ | 1532 | \$0 | \$0 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 |
| Smart Grid Capital Deferral Account | 1534 | \$0 | \$0 |
| Smart Grid OM&A Deferral Account | 1535 | \$0 | \$0 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ | 1555 | \$94,209 | -\$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ | 1555 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ | 1555 | \$0 | -\$105,213 |
| Smart Meter OM&A Variance ⁴ | 1556 | \$0 | \$0 |
| Meter Cost Deferral Account (MIST Meters) ¹⁰ | 1557 | \$175,376 | \$0 |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ | 1575 | \$1.497.879 | -\$410.391 |
| Accounting Changes Under CGAAP Balance + Return Component ⁵ | 1576 | -\$1,687,737 | \$768,281 |
| | | | ,==. |

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Contario 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 | \$ (0.59) | |
| Smart Metering Entity Charge Variance Account | 1551 | \$ (1.02) | |
| RSVA - Wholesale Market Service Charge9 | 1580 | \$ (1.20) | |
| RSVA - Retail Transmission Network Charge | 1584 | \$ 0.51 | |
| RSVA - Retail Transmission Connection Charge | 1586 | \$ 0.72 | |
| RSVA - Power (excluding Global Adjustment)12 | 1588 | \$ 640,179.93 | |
| RSVA - Global Adjustment 12 | 1589 | \$ (640,179.10) | |
| Disposition and Recovery/Refund of Regulatory Balances (2014)7 | 1595 | \$ 0.21 | |
| Disposition and Recovery/Refund of Regulatory Balances (2015)7 | 1595 | \$ 0.21 | |
| Disposition and Recovery/Refund of Regulatory Balances (2016)7 | 1595 | \$ 0.21 | |
| Disposition and Recovery/Refund of Regulatory Balances (2017)7 | 1595 | \$ 0.21 | |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$ 1,744.06 | |
| Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario C | 1508 | \$ 1,744.06 | |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$ 177,307.80 | |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | s - | |
| Retail Cost Variance Account - Retail | 1518 | \$ (0.73) | |
| Retail Cost Variance Account - STR | 1548 | \$ (0.26) | |
| Extra-Ordinary Event Costs | 1572 | \$ (7.98) | |
| LRAM Variance Account11 | 1568 | \$ (355,332.12) | |
| Renewable Generation Connection Capital Deferral Account8 | 1531 | \$ 5,481.07 | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital4 | 1555 | \$ (0.22) | |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs4 | 1555 | \$ (105,213.00) | |
| Meter Cost Deferral Account (MIST Meters)10 | 1557 | \$ 0.07 | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component5 | 1575 | \$ (410,390.64) | |
| Accounting Changes Under CGAAP Balance + Return Component5 | 1576 | \$ 768,280.74 | |



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

| | | ſ | / | ٩ | В | | | (| 0 | D=. | A-C | | E | F =B-C-E (deduct E if applicable) |
|---|-----|----------------|--|---|--|---|-------------------------|---|--|--|---|--|-----------------------|--|
| Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges) | | # of Customers | Total Metered <mark>kWh</mark> ⁴ | Total Metered <mark>kW</mark> ⁴ | Metered kWh for Non-RPP Customers ^{4, 5} | Metered kW for Non-RPP Customers ^{4, 5} | Distribution Revenue | Metered <mark>kWh</mark> for Wholesale Market Participants (WMP) ⁴ | Metered <mark>kW</mark> for Wholesale Market Participants (WMP) ⁴ | Total Metered <mark>kWh</mark> <u>less</u> WMP consumption <i>(if applicable)</i> | Total Metered <mark>kW</mark> <u>less</u> WMP consumption <i>(if applicable)</i> | Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated | during the period the | Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption |
| RESIDENTIAL | kWh | 58,677 | 461,453,716 | - | 13,700,064 | - | 20,934,270 | | | 461,453,716 | - | - | - | 13,700,064 |
| GENERAL SERVICE < 50 KW | kWh | 6,451 | 193,967,011 | - | 29,282,550 | - | 4,481,373 | | | 193,967,011 | - | - | - | 29,282,550 |
| GENERAL SERVICE > 50 TO 999 KW | kW | 801 | 500,383,889 | 1,564,327 | 460,049,581 | 1,438,231 | 6,984,569 | 10,295,533 | 17,627 | 490,088,356 | 1,546,700 | - | 14,460,497 | 435,293,552 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 30 | 243,496,328 | 552,811 | 243,496,328 | 552,811 | 2,161,063 | 29,387,338 | 50,315 | 214,108,990 | 502,496 | 40,891,421 | 141,327,842 | 31,889,728 |
| LARGE USER | kW | 2 | 145,141,006 | 330,833 | 145,141,006 | 330,833 | 809,242 | | | 145,141,006 | 330,833 | - | 144,981,933 | 159,073 |
| STREET LIGHTS | kW | 16,260 | 3,798,281 | 10,945 | 3,677,441 | 10,597 | 595,032 | | | 3,798,281 | 10,945 | - | - | 3,677,441 |
| SENTINEL LIGHTS | kW | 168 | 126,989 | 343 | 53,430 | 144 | 71,992 | | | 126,989 | 343 | - | - | 53,430 |
| UNMETERED LOADS | kWh | 499 | 2,273,988 | - | 209,207 | - | 21,453 | | | 2,273,988 | - | - | - | 209,207 |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | 1 | 58,104,381 | 114,657 | 58,104,381 | 114,657 | 52,093 | | | 58,104,381 | 114,657 | - | - | 58,104,381 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 2 | 12,605,162 | 24,387 | 12,605,162 | 24,387 | 189,484 | | | 12,605,162 | 24,387 | - | - | 12,605,162 |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1 | 347,757 | 1,075 | 347,757 | 1,075 | 35,446 | | | 347,757 | 1,075 | - | - | 347,757 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | 1 | 12,191,720 | 29,011 | 12,191,720 | 29,011 | 10,278 | | | 12,191,720 | 29,011 | - | - | 12,191,720 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | 4 | 43,274,122 | 102,973 | 43,274,122 | 102,973 | 3,572 | | | 43,274,122 | 102,973 | - | - | 43,274,122 |
| | | | | | | | | | | - | - | - | - | - |
| | | | | | | | | | | - | - | - | - | - |
| | | | | | | | | | | - | - | - | - | - |
| | | | | | | | | | | - | - | - | - | - |
| | | | | | | | | | | - | - | - | - | - |
| | | | | | | | | | | - | - | - | - | - |
| | | | | | | | | | | - | - | - | - | - |
| Total | | 82,897 | 1,677,164,351 | 2,731,362 | 1,022,132,752 | 2,604,720 | \$ 36,349,867 | 39,682,871 | 67,942 | 1,637,481,480 | 2,663,420 | 40,891,421 | 300,770,272 | 640,788,188 |

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.

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2019 Deferral/Varia

In the green shaded cells, enter the data related to the proposed load forecast.

| Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges) | Units | 1595 Recovery Share Proportion (2012) ¹ | 1595 Recovery Share Proportion (2013) ¹ | 1595 Recovery Share Proportion (2014) ¹ | 1595 Recovery Share Proportion (2015) ¹ | 1595 Recovery Share Proportion (2016) ¹ | 1595 Recovery Share Proportion (2017) ¹ | 1568 LRAM Variance Account Class Allocation ³ (\$ amounts) | Number of Customers for Residential and GS<50 classes ² |
|---|-------|---|---|---|---|---|---|--|---|
| RESIDENTIAL | kWh | | | 28% | 28% | 28% | 28% | 80,029 | 58,677 |
| GENERAL SERVICE < 50 KW | kWh | | | 12% | 12% | 12% | 12% | 80,382 | 6,451 |
| GENERAL SERVICE > 50 TO 999 KW | kW | | | 30% | 30% | 30% | 30% | 899,957 | |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | | | 15% | 15% | 15% | 15% | 120,379 | |
| LARGE USER | kW | | | 9% | 9% | 9% | 9% | 326,111 | |
| | kW | | | 0% | 0% | 0% | 0% | | |
| SENTINEL LIGHTS | kW | | | 0% | 0% | 0% | 0% | | |
| UNMETERED LOADS | kWh | | | 0% | 0% | 0% | 0% | (46,663) | |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | kW | | | 3% | 3% | 3% | 3% | | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | | | 1% | 1% | 1% | 1% | | |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | | | 0% | 0% | 0% | 0% | | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | kW | | | 1% | 1% | 1% | 1% | | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | kW | | | 3% | 3% | 3% | 3% | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | 0% | 0% | 100% | 100% | 100% | 100% | \$ 1,566,612 | |
| | | | | | | | Balance as per Sheet 2 | \$ 1,566,612 | |
| | | | | | | | Variance | \$- | |

595 sub-accounts are to be allocated to rate classes in proportion to the recover

prtion of customers for the Residential and GS<50 Classes will be used to alloca

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2019 Deferral/Variance Account Workform

| | | Amounts from Sheet 2 | Allocator | RESIDENTIAL | GENERAL SERVICE < 50 KW | GENERAL SERVICE > 50 TO 999 KW | GENERAL SERVICE > 1000 TO 4999 KW | LARGE USER | STREET LIGHTS | SENTINEL LIGHTS |
|---|----------|-------------------------|-------------------|-------------|----------------------------|-----------------------------------|--------------------------------------|------------|---------------|-----------------|
| V Variance Account | 1550 | (311,267) | kWh | (85,642) | (35,999) | (92,867) | (45,191) | (26,937) | (705) | (24) |
| Smart Metering Entity Charge Variance Account | 1551 | (17,176) | # of Customers | (15,475) | (1,701) | 0 | 0 | 0 | 0 | 0 |
| SVA - Wholesale Market Service Charge | 1580 | (1,721,070) | kWh | (485,009) | (203,868) | (515,106) | (225,039) | (152,550) | (3,992) | (133) |
| SVA - Retail Transmission Network Charge | 1584 | (1,339,403) | kWh | (368,522) | (154,904) | (399,612) | (194,459) | (115,911) | (3,033) | (101) |
| SVA - Retail Transmission Connection Charge | 1586 | (605,662) | kWh | (166,641) | (70,046) | (180,700) | (87,932) | (52,414) | (1,372) | (46) |
| SVA - Power (excluding Global Adjustment) | 1588 | 590,913 | kWh | 166,523 | 69,996 | 176,857 | 77,265 | 52,377 | 1,371 | 46 |
| SVA - Global Adjustment | 1589 | 775,347 | Non-RPP kWh | 16,577 | 35,432 | 526,701 | 38,586 | 192 | 4,450 | 65 |
| isposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| isposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| isposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| isposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| isposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 349.611 | % | 96,192 | 40.433 | 104.307 | 50.758 | 30.255 | 792 | 26 |
| isposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| otal of Group 1 Accounts (excluding 1589) | 1000 | (3,054,054) | 70 | (858,575) | (356,089) | (907,122) | (424,598) | (265,180) | (6,940) | (232) |
| her Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | 25.795 | Distribution Rev. | 14.856 | 3.180 | 4.957 | 1.534 | 574 | 422 | 51 |
| her Regulatory Assets - Sub-Account - Defended IFRS Transition Costs | 1508 | 25,795 | Distribution Rev. | 0 | 0 | 4,957 | 0 | 0 | 422 | 0 |
| ther Regulatory Assets - Sub-Account - Incremental Capital Charges | 1506 | - | | | | | 1 | | | |
| ecovery Variance - Ontario Clean Energy Benefit Act | 1508 | (243) | Distribution Rev. | (140) | (30) | (47) | (14) | (5) | (4) | (0) |
| ther Regulatory Assets - Sub-Account - Monthly Bills | 1508 | 331,461 | Distribution Rev. | 190,892 | 40,864 | 63,690 | 19,706 | 7,379 | 5,426 | 656 |
| ther Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | 176,652 | Distribution Rev. | 101,736 | 21,778 | 33,943 | 10,502 | 3,933 | 2,892 | 350 |
| ther Regulatory Assets - Sub-Account - Gain on Sale of Property | 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 |
| etail Cost Variance Account - Retail | 1518 | 144,759 | # of Customers | 102,465 | 11,265 | 1,399 | 52 | 3 | 28,393 | 293 |
| isc. Deferred Debits | 1525 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| etail Cost Variance Account - STR | 1548 | 2,610 | # of Customers | 1.847 | 203 | 25 | 1 | 0 | 512 | 5 |
| pard-Approved CDM Variance Account | 1567 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ktra-Ordinary Event Costs | 1572 | (6,057) | # of Customers | (4,287) | (471) | (59) | (2) | (0) | (1.188) | (12) |
| eferred Rate Impact Amounts | 1574 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SVA - One-time | 1582 | 0 | kWh | 0 | ō | 0 | 0 | 0 | 0 | 0 |
| ther Deferred Credits | 2425 | Ő | kWh | 0 | 0 | 0 | 0 | 0 | 0 | ŏ |
| otal of Group 2 Accounts | 2120 | 674,979 | | 407,370 | 76,789 | 103,909 | 31,779 | 11,884 | 36,453 | 1,343 |
| | | 01 1,01 0 | | 401,010 | 10,100 | 100,000 | | 11,001 | 00,100 | 1,010 |
| Ls and Tax Variance for 2006 and Subsequent Years | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (excludes sub-account and contra account) | 1332 | 0 | NVVII | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ILs and Tax Variance for 2006 and Subsequent Years - | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1092 | 0 | KVVII | 0 | 0 | 0 | | 0 | | 0 |
| otal of Account 1592 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4500 | 4 500 040 | | 00.000 | 00.000 | 000.057 | 400.070 | 000 444 | 400 447 | 0 |
| RAM Variance Account (Enter dollar amount for each class) | 1568 | 1,566,612 1,566,612 | | 80,029 | 80,382 | 899,957 | 120,379 | 326,111 | 106,417 | 0 |
| (Account 1568 - total amount allocated to | Variance | 1,566,612 | - | | | | | | | |
| | Variance | U | 1 | | | | | | | |
| enewable Generation Connection OM&A Deferral Account | 1532 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ariance WMS - Sub-account CBR Class B (separate rate rider if no Class Customers) | 1580 | 6,685 | kWh | 2,380 | 1,001 | 2,454 | 165 | 1 | 20 | 1 |
| , | | 1 | | | 1 | l | 1 I | | 1 | L |
| Total of Group 1 Accounts (1550, 1551, 1584, 1586 a | | (1,923,897) | | (540,089) | (222,217) | (568,872) | (276,824) | (165,007) | (4,318) | (144) |
| Total of Account 1580 and 1588 (not allocated to | | (1,130,157) | | (318,486) | (133,872) | (338,249) | (147,774) | (100,173) | (2,621) | (88) |
| Balance of Account 1589 Allocated to No | n-WMPs | 775,347 | | 16,577 | 35,432 | 526,701 | 38,586 | 192 | 4,450 | 65 |
| Group 2 Accounts (including 15 | 2 1532) | 674,979 | г – т | 407.370 | 76.789 | 103.909 | 31.779 | 11.884 | 36.453 | 1.343 |
| Group 2 Accounts (including 15) | 2, 1332) | 014,919 | I I | 407,370 | 10,103 | 103,303 | 31,119 | 11,004 | 30,433 | 1,343 |
| RS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | 1.908.269 | kWh | 525.040 | 220.695 | 569.334 | 277.049 | 165.141 | 4.322 | 144 |
| ccounting Changes Under CGAAP Balance + Return Component | 1576 | | kWh | (675,747) | (284.043) | (732.756) | (356.573) | (212,543) | (5.562) | (186) |
| | .570 | | | (150,707) | | (163,421) | (70,504) | (47,402) | (1,240) | (100) |
| otal Balance Allocated to each class for Accounts 1575 and 1576 | | (547,748) | | | (63,348) | | (79.524) | | | |

Account 1589 / Number of Customers \$11.87 1589/total kwh \$0.0006

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2019 Deferral/Variance Account Wo

| | | Amounts from Sheet 2 | Allocator | UNMETERED LOADS | EMBEDDED DISTRIBUTOR - WATERLOO NORTH | EMBEDDED DISTRIBUTOR - HYDRO ONE | EMBEDDED DISTRIBUTOR - BRANTFORD | EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | EMBEDDED DISTRIBUTOR - HYDRO ONE #2 |
|--|-----------|-------------------------|--------------------------|-----------------|--|-------------------------------------|-------------------------------------|--|--|
| LV Variance Account | 1550 | (311,267) | kWh | (422) | (10,784) | (2,339) | (65) | (2,263) | (8,031) |
| Smart Metering Entity Charge Variance Account | 1551 | (17,176) | # of Customers | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Wholesale Market Service Charge | 1580 | (1,721,070) | kWh | (2,390) | (61,070) | (13,249) | (366) | (12,814) | (45,483) |
| RSVA - Retail Transmission Network Charge | 1584 | (1,339,403) | kWh | (1,816) | (46,403) | (10,067) | (278) | (9,736) | (34,559) |
| RSVA - Retail Transmission Connection Charge | 1586 | (605,662) | kWh | (821) | (20,983) | (4,552) | (126) | (4,403) | (15,627) |
| RSVA - Power (excluding Global Adjustment) | 1588 | 590,913 | kWh | 821 | 20,968 | 4,549 | 125 | 4,400 | 15,616 |
| RSVA - Global Adjustment | 1589 | 775,347 | Non-RPP kWh | 253 | 70,306 | 15,252 | 421 | 14,752 | 52,361 |
| 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 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 349,611 | % | 474 | 12,112 | 2,628 | 72 | 2,541 | 9,021 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | 0 | % | 0 | 0 | 0 (23,030) | 0 | 0 | 0 |
| Total of Group 1 Accounts (excluding 1589) | | (3,054,054) | | (4,155) | (106,160) | (-0,000) | (635) | (22,275) | (79,064) |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | 25,795 | Distribution Rev. | 15 | 37 | 134 | 25 | 7 | 3 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | 0 | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act | 1508 | (243) | Distribution Rev. | (0) | (0) | (1) | (0) | (0) | (0) |
| Recovery Variance - Ontario Clean Energy Benefit Act Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | 331.461 | Distribution Rev. | 196 | 475 | 1.728 | 323 | 94 | 33 |
| Other Regulatory Assets - Sub-Account - Monthly Bills Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | 176.652 | | 196 | 253 | 921 | 323 | 94 50 | 33 |
| | 1508 | 0 | Distribution Rev. kWh | 0 | 253 | 921 | 0 | 50 | 0 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 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 | 1508 | 144,759 | # of Customers | 871 | 2 | 3 | 2 | 2 | 7 |
| Misc. Deferred Debits | 1525 | 0 | # of Customers kWh | 0 | 0 | 0 | 0 | 0 | 0 |
| Retail Cost Variance Account - STR | 1548 | 2,610 | # of Customers | 16 | 0 | 0 | 0 | 0 | 0 |
| Board-Approved CDM Variance Account | 1567 | 0 | # of Customers kWh | 0 | 0 | 0 | 0 | 0 | 0 |
| Extra-Ordinary Event Costs | 1572 | (6,057) | # of Customers | (36) | (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 | | 674,979 | | 1,166 | 766 | 2,785 | 522 | 153 | 59 |
| | | • | | | • | • | | • | |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 |
| (excludes sub-account and contra account) | | | | - | | | • | | - |
| PILs and Tax Variance for 2006 and Subsequent Years - | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Account HST/OVAT Input Tax Credits (ITCs) | | _ | | | | | - | - | _ |
| Total of Account 1592 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| LRAM Variance Account (Enter dollar amount for each class) | 1568 | 1,566,612 | | (46.663) | 0 | 0 | 0 | 0 | 0 |
| (Account 1568 - total amount allocated to | classes) | 1,566,612 | | | | • | | • | |
| | Variance | 0 | | | | | | | |
| | 4500 | | 114/ | | | | | | <u>^</u> |
| 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 | 6,685 | kWh | 12 | 300 | 65 | 2 | 63 | 223 |
| Total of Group 1 Accounts (1550, 1551, 1584, 1586 a | ind 1595) | (1,923,897) | | (2.585) | (66,057) | (14,330) | (395) | (13.860) | (49,197) |
| Total of Account 1580 and 1588 (not allocated to | | (1,130,157) | | (1,569) | (40,102) | (8,700) | (240) | (8,414) | (29,867) |
| Balance of Account 1589 Allocated to No | | 775,347 | | 253 | 70,306 | 15,252 | 421 | 14,752 | 52,361 |
| | | | • | | | | | | |
| Group 2 Accounts (including 15 | 92, 1532) | 674,979 | | 1,166 | 766 | 2,785 | 522 | 153 | 59 |
| | | | | | | | | | |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1575 | | kWh | 2,587 | 66,111 | 14,342 | 396 | 13,872 | 49,237 |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | (2,456,018) | kWh | (3,330) | (85,087) | (18,459) | (509) | (17,853) | (63,370) |
| Total Balance Allocated to each class for Accounts 1575 and 1576 | | (547,748) | | (743) | (18,976) | (4,117) | (114) | (3,982) | (14,133) |
| Account 1589 reference calculation by customer and consumption | ¢11.97 |] | | | | | | | |

Account 1589 / Number of Customers \$11.87 1589/total kwh \$0.0006

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2019 Deferral/Variance Account Wo

| | | Amounts from Sheet 2 | Allocator | | | | | | | |
|--|----------------|-------------------------|-------------------|---|----------|----------|----------|----------|----------|-------------|
| LV Variance Account | 1550 | (311.267) | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Smart Metering Entity Charge Variance Account | 1551 | (17,176) | # of Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Wholesale Market Service Charge | 1580 | (1,721,070) | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Retail Transmission Network Charge | 1584 | (1,339,403) | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Retail Transmission Connection Charge | 1586 | (605.662) | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Power (excluding Global Adjustment) | 1588 | 590.913 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RSVA - Global Adjustment | 1589 | 775,347 | Non-RPP kWh | 0 | 0 | ő | 0 | ő | 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 (2012) | 1595 | 0 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 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | 0 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 349,611 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2010) | 1595 | 0 | % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Group 1 Accounts (excluding 1589) | 1000 | (3,054,054) | 70 | 0 | 0 | Ö | 0 | 0 | 0 | 0 |
| | | | | | | | | | | <u> </u> |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | 25,795 | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges | 1508 | 0 | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - Financial Assistance Payment and | | (243) | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recovery Variance - Ontario Clean Energy Benefit Act | 1508 | | | | | - | - | | - | - |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | 331,461 | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | 176,652 | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 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 | 144,759 | # of Customers | 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 | 2,610 | # of Customers | 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 | (6,057) | # of Customers | 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 | | 674,979 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (excludes sub-account and contra account) | 1002 | ů | | 0 | 3 | ő | ° | | 3 | ů |
| PILs and Tax Variance for 2006 and Subsequent Years - | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1002 | | | | | | | | | - |
| Total of Account 1592 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | - | | | | - |
| LRAM Variance Account (Enter dollar amount for each class) | 1568 | 1,566,612 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (Account 1568 - total amount allocated to | | 1,566,612 | | | | | | | | |
| | Variance | 0 | | | | | | | | |
| | 450- | | 114/ | | | <u> </u> | | <u>^</u> | | · · · · · · |
| 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 | 1580 | 6,685 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A Customers) | | | | | | | | | | |
| Total of Occurs 4 Accounts (4550, 4554, 4504, 4500 | | (4 000 007) | | • | <u>^</u> | <u>^</u> | <u>^</u> | 0 | <u>^</u> | |
| Total of Group 1 Accounts (1550, 1551, 1584, 1586 a | | (1,923,897) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Account 1580 and 1588 (not allocated to | | (1,130,157) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Balance of Account 1589 Allocated to No | on-WMP's | 775,347 | | U | U | U | U | U | U | U |
| | | | | | | | | | | |
| Group 2 Accounts (including 15 | 02 4520 | 674,979 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Group 2 Accounts (including 15 | 92, 1532) | 014,919 | | U | U | U | U | U | U | U |
| IFRS-CGAAP Transition PP&E Amounts Balance + Return Component | 1570 | 1,908,269 | kWh | 0 | 0 | | 0 | 0 | 0 | 0 |
| Accounting Changes Under CGAAP Balance + Return Component | 1575 | | kWh kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 15/6 | | KWN | | | | | | | 0 |
| Total Balance Allocated to each class for Accounts 1575 and 1576 | | (547,748) | | 0 | 0 | 0 | 0 | 0 | 0 | U |
| Account 1589 reference calculation by customer and consumption | | 7 | | | | | | | | |
| Account 1909 reference calculation by customer and consumption | A 44.07 | - | | | | | | | | |

Account 1589 / Number of Customers \$11.87 1589/total kwh \$0.0006

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1

2a

2b

3a

3b

2019 Deferral/Variance Account Workform

| Please enter the Year the Account 1589 GA Balance was Last Disposed. | 2016 | (e.g. If in the 2018 EDR process, you received approval to 2016, enter 2016.) | o dispose the GA variar | nce account balance as | s at December 31, |
|--|----------------------|--|--------------------------|-------------------------|-------------------|
| 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 b would be 2017.) | alance as at December | 31, 2016, the period th | e GA accumulated |
| Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from year after the balance was last disposed to 2017). | | (e.g. If the CBR Class B balance was last disposed as at D accumulated would be 2017.) | December 31, 2016, the p | period the CBR Class E | 3 variance |
| Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated. | 20 | s - Non-loss Adjusted Billing Determinants by Customer | | | |
| | Transition Customers | s - Non-loss Aujusted Binnig Determinants by Customer | | 20 | 17 |
| | Customer | Rate Class | | January to June | July to December |
| | Customer 1 | LARGE USER | kWh | 66,106,442 | 49,333,23 |
| | | | kW | 164,148 | 123,97 |
| | 1 | | Class A/B | B | Α |

| | | | 2017 | | |
|-------------|-----------------------------------|------------------|-----------------|------------------|--|
| Customer | Rate Class | | January to June | July to December | |
| Customer 1 | LARGE USER | kWh | 66,106,442 | 49,333,239 | |
| | | kW | 164,148 | 123,978 | |
| | | Class A/B | В | A | |
| Customer 2 | LARGE USER | kWh | 17,385,128 | 12,157,124 | |
| | | kW | 34,701 | 25,362 | |
| | | Class A/B | A | В | |
| Customer 3 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 10,242,741 | 7,709,552 | |
| | | kW | 28,534 | 21,419 | |
| | | Class A/B | A | B | |
| Customer 4 | GENERAL SERVICE > 1000 TO 4999 KW | kWh kW | 3,547,716 | 2,490,189 | |
| | | Class A/B | 7,755 B | 5,032 A | |
| Customer 5 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 2,964,611 | 2,230,643 | |
| Customer 5 | GENERAL SERVICE > 1000 TO 4999 RW | kW | 12,304,011 | 9,119 | |
| | | Class A/B | B | A 9,119 | |
| Customer 6 | GENERAL SERVICE > 50 TO 999 KW | kWh | 1,333,985 | 1,019,324 | |
| Customer 6 | GENERAL SERVICE > 50 TO 999 RW | kW | 4,961 | 3,557 | |
| | | Class A/B | 4,901 B | A 3,557 | |
| Customer 7 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 4,396,338 | 4,051,061 | |
| Customer / | GENERAL SERVICE > 1000 TO 4353 RW | kW | 4,390,330 | 4,031,001 | |
| | | Class A/B | B | A 0,040 | |
| Customer 8 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 7,668,704 | 4,839,672 | |
| Customer o | | kW | 12,995 | 8,359 | |
| | | Class A/B | B | A 0,000 | |
| Customer 9 | GENERAL SERVICE > 50 TO 999 KW | kWh | 2,469,086 | 2,059,631 | |
| ouotonioi o | | kW | 5,538 | 4,056 | |
| | | Class A/B | B | A | |
| Customer 10 | GENERAL SERVICE > 50 TO 999 KW | kWh | 3,281,785 | 2,886,067 | |
| | | kW | 6,189 | 5,245 | |
| | | Class A/B | В | A | |
| Customer 11 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 3,164,446 | 2,277,991 | |
| | | kW | 9,097 | 6,552 | |
| | | Class A/B | В | A | |
| Customer 12 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 8,056,926 | 5,858,929 | |
| | | kW | 14,056 | 9,893 | |
| | | Class A/B | В | A | |
| Customer 13 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 3,139,241 | 2,309,865 | |
| | | kW | 6,998 | 5,114 | |
| | | Class A/B | В | A | |
| Customer 14 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 6,202,606 | 3,662,357 | |
| | | kW | 13,073 | 8,417 | |
| | | Class A/B | В | A | |
| Customer 15 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 4,966,869 | 3,446,972 | |
| | | kW | 8,563 | 5,984 | |
| | | Class A/B | В | A | |
| Customer 16 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 5,929,892 | 4,611,260 | |
| | | kW | 17,992 | 13,241 | |
| | | Class A/B | В | A | |
| Customer 17 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 6,354,470 | 5,183,488 | |
| | | kW | 10,941 | 8,498 | |
| | | Class A/B | B | Α | |
| Customer 18 | GENERAL SERVICE > 50 TO 999 KW | kWh | 610,622 | 799,996 | |
| | | kW Close A/R | 4,228 B | 4,088 A | |
| Customer 10 | | Class A/B | | | |
| Customer 19 | GENERAL SERVICE > 1000 TO 4999 KW | kWh kW | 9,324,967 | 7,824,186 | |
| | | | 18,039 B | 14,016 A | |
| Customer 20 | GENERAL SERVICE > 1000 TO 4999 KW | Class A/B kWh | | | |
| Customer 20 | GENERAL SERVICE > 1000 10 4999 NV | kwn kW | 5,019,536 | 3,852,616 | |
| | | Class A/B | 8,664 B | 6,538 | |
| | | Class A/B | D | A | |

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 |
|-------------|-----------------------------------|-----|------------|
| Customer A1 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 25,947,854 |
| | | kW | 40,182 |
| Customer A2 | GENERAL SERVICE > 1000 TO 4999 KW | kWh | 14,943,567 |
| | | kW | 34,960 |

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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 calculates 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 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

2016

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

| | | TULAI | 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 | 774,975,139 | 774,975,139 | |
| All Class B Consumption (i.e. full year or partial year) for Transition | | | | |
| Customers | В | 164,404,919 | 164,404,919 | - |
| Transition Customers' Portion of Total Consumption | C=B/A | 21 21% | | |

Allocation of Total GA Balance \$

| Total GA Balance | D | \$ 984,121 |
|--|-------|---------------|
| Transition Customers Portion of GA Balance | E=C*D | \$ 208,774 |
| GA Balance to be disposed to Current Class B Customers through | | |
| Rate Rider | F=D-E | \$ 775,347 |

Allocation of GA Balances to Class A/B Transition Customers

| # of Class A/B Transition Customers | | 20 | | | | | |
|-------------------------------------|---|--------------------------|---|---------|---|----------------------|--------|
| Customer | Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers | Period They Were Class B | Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016 | | Customer Specific GA Allocation During the Period They Were a Class B customer | Mont Equa Payn | d I |
| Customer 1 | 66,106,442 | 66,106,442 | 0 | 40.21% | \$ 83,947 | \$ | 6,996 |
| Customer 2 | 12,157,124 | 12,157,124 | 0 | 7.39% | \$ 15,438 | \$ | 1,287 |
| Customer 3 | 7,709,552 | 7,709,552 | 0 | 4.69% | \$ 9,790 | \$ | 816 |
| Customer 4 | 3,547,716 | 3,547,716 | 0 | 2.16% | \$ 4,505 | \$ | 375 |
| Customer 5 | 2,964,611 | 2,964,611 | 0 | 1.80% | \$ 3,765 | \$ | 314 |
| Customer 6 | 1,333,985 | 1,333,985 | 0 | 0.81% | \$ 1,694 | \$ | 141 |
| Customer 7 | 4,396,338 | 4,396,338 | 0 | 2.67% | \$ 5,583 | \$ | 465 |
| Customer 8 | 7,668,704 | 7,668,704 | 0 | 4.66% | \$ 9,738 | \$ | 812 |
| Customer 9 | 2,469,086 | 2,469,086 | 0 | 1.50% | \$ 3,135 | \$ | 261 |
| Customer 10 | 3,281,785 | 3,281,785 | 0 | 2.00% | \$ 4,167 | \$ | 347 |
| Customer 11 | 3,164,446 | 3,164,446 | 0 | 1.92% | \$ 4,018 | \$ | 335 |
| Customer 12 | 8,056,926 | 8,056,926 | i 0 | 4.90% | \$ 10,231 | \$ | 853 |
| Customer 13 | 3,139,241 | 3,139,241 | 0 | 1.91% | \$ 3,986 | \$ | 332 |
| Customer 14 | 6,202,606 | 6,202,606 | i 0 | 3.77% | \$ 7,877 | \$ | 656 |
| Customer 15 | 4,966,869 | 4,966,869 | 0 | 3.02% | \$ 6,307 | \$ | 526 |
| Customer 16 | 5,929,892 | 5,929,892 | 0 | 3.61% | \$ 7,530 | \$ | 628 |
| Customer 17 | 6,354,470 | 6,354,470 | 0 0 | 3.87% | | \$ | 672 |
| Customer 18 | 610,622 | 610,622 | 0 | 0.37% | \$ 775 | \$ | 65 |
| Customer 19 | 9,324,967 | 9,324,967 | 0 | 5.67% | \$ 11,842 | \$ | 987 |
| Customer 20 | 5,019,536 | 5,019,536 | 0 | 3.05% | | | 531 |
| TOTAL | 164,404,919 | 164,404,919 | 0 | 100.00% | \$ 208,774 | \$ | 17,398 |

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2019 Deferral/Variance Account Workform

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

Please enter the Year the Account 1580 CBR Class B was 2016 (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 |
|---|-------|---------------|---------------|
| 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 | 1,561,940,356 | 1,561,940,356 |
| All Class B Consumption (i.e. full year or partial year) for Transition Customers | В | 164,404,919 | 164,404,919 |
| Transition Customers' Portion of Total Consumption | C=B/A | 10.53% | 1,397,535,437 |

Allocation of Total CBR Class B Balance \$

| Total CBR Class B Balance | D | \$ 7 | ,471 |
|---|-------|------|-------|
| Transition Customers Portion of CBR Class B Balance | E=D*C | \$ | 786 |
| CBR Class B Balance to be disposed to Current Class B Customers | | | |
| through Rate Rider | F=D-E | \$ 6 | 6,685 |

Allocation of CBR Class B Balances to Transition Customers

| # of Class A/B Transition Customers | 20 |] | | | |
|-------------------------------------|---|--|---------|--------|---------------------------|
| 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 | | | Monthly Equal Payments |
| Customer 1 | 66,106,442 | 66,106,442 | 40.21% | \$ 316 | \$ 26 |
| Customer 2 | 12,157,124 | 12,157,124 | 7.39% | \$ 58 | \$5 |
| Customer 3 | 7,709,552 | 7,709,552 | 4.69% | \$ 37 | \$ 3 |
| Customer 4 | 3,547,716 | 3,547,716 | 2.16% | \$ 17 | \$ 1 |
| Customer 5 | 2,964,611 | 2,964,611 | 1.80% | \$ 14 | \$ 1 |
| Customer 6 | 1,333,985 | 1,333,985 | 0.81% | \$ 6 | \$ 1 |
| Customer 7 | 4,396,338 | 4,396,338 | 2.67% | \$ 21 | \$ 2 |
| Customer 8 | 7,668,704 | 7,668,704 | 4.66% | \$ 37 | \$ 3 |
| Customer 9 | 2,469,086 | 2,469,086 | 1.50% | \$ 12 | \$ 1 |
| Customer 10 | 3,281,785 | 3,281,785 | 2.00% | \$ 16 | \$ 1 |
| Customer 11 | 3,164,446 | 3,164,446 | 1.92% | \$ 15 | \$ 1 |
| Customer 12 | 8,056,926 | 8,056,926 | 4.90% | \$ 39 | \$ 3 |
| Customer 13 | 3,139,241 | 3,139,241 | 1.91% | \$ 15 | \$ 1 |
| Customer 14 | 6,202,606 | 6,202,606 | 3.77% | \$ 30 | \$ 2 |
| Customer 15 | 4,966,869 | 4,966,869 | 3.02% | \$ 24 | \$ 2 |
| Customer 16 | 5,929,892 | 5,929,892 | 3.61% | \$ 28 | \$ 2 |
| Customer 17 | 6,354,470 | 6,354,470 | 3.87% | \$ 30 | \$ 3 |
| Customer 18 | 610,622 | 610,622 | 0.37% | \$ 3 | \$ 0 |
| Customer 19 | 9,324,967 | 9,324,967 | 5.67% | \$ 45 | \$ 4 |
| Customer 20 | 5,019,536 | 5,019,536 | 3.05% | \$ 24 | \$ 2 |
| Total | 164,404,919 | 164,404,919 | 100.00% | \$ 786 | \$ 66 |

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 2016

| _ | | | | | | |
|---|-----|---|-----|--|--|--|
| п | ien | n | sed | | | |
| | | | | | | |

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

| | | Total Metered Consumption Mir | nus WMP | the entire period CBR Clas accumulated | s B balance | Total Metered 2017 Consumption that Transitioned Between Class the period CBR Class B balance | A and B during accumulated | Customers (Total Consumption Class A and Transition Cus Consumption) | stomers' | % of total kWh |
|---------------------------------------|-------|----------------------------------|-----------|---|-------------|---|-------------------------------|--|-----------|----------------|
| | | kWh | kW | kWh | kW | kWh | kW | kWh | kW | |
| RESIDENTIAL | | 461,453,716 | - | 0 | 0 | 0 | 0 | 461,453,716 | - | 36% |
| GENERAL SERVICE < 50 KW | | 193,967,011 | - | 0 | 0 | 0 | 0 | 193,967,011 | - | 15% |
| GENERAL SERVICE > 50 TO 999 KW | | 490,088,356 | 1,546,700 | 0 | 0 | 14,460,497 | 37,860 | 475,627,860 | 1,508,839 | 37% |
| GENERAL SERVICE > 1000 TO 4999 KW | | 214,108,990 | 502,496 | 40,891,421 | 75,142 | 141,327,842 | 308,275 | 31,889,728 | 119,079 | 2% |
| LARGE USER | | 145,141,006 | 330,833 | 0 | 0 | 144,981,933 | 348,189 | 159,073 - | 17,356 | 0% |
| STREET LIGHTS | | 3,798,281 | 10,945 | 0 | 0 | 0 | 0 | 3,798,281 | 10,945 | 0% |
| SENTINEL LIGHTS | | 126,989 | 343 | 0 | 0 | 0 | 0 | 126,989 | 343 | 0% |
| UNMETERED LOADS | | 2,273,988 | - | 0 | 0 | 0 | 0 | 2,273,988 | - | 0% |
| EMBEDDED DISTRIBUTOR - WATERLOO NORTH | | 58,104,381 | 114,657 | 0 | 0 | 0 | 0 | 58,104,381 | 114,657 | 4% |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | | 12,605,162 | 24,387 | 0 | 0 | 0 | 0 | 12,605,162 | 24,387 | 1% |
| EMBEDDED DISTRIBUTOR - BRANTFORD | | 347,757 | 1,075 | 0 | 0 | 0 | 0 | 347,757 | 1,075 | 0% |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #1 | | 12,191,720 | 29,011 | 0 | 0 | 0 | 0 | 12,191,720 | 29,011 | 1% |
| EMBEDDED DISTRIBUTOR - HYDRO ONE #2 | | 43,274,122 | 102,973 | 0 | 0 | 0 | 0 | 43,274,122 | 102,973 | 3% |
| | | - | - | 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 | 1,637,481,480 | 2,663,420 | 40,891,421 | 75,142 | 300,770,272 | 694,324 | 1,295,819,788 | 1,893,954 | 100% |

2019 Deferral/Variance Account Workfor

Please indicate the Rate Rider Recovery Period (in months)

12

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

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Allocated Group 1 Balance (excluding 1589) | Rate Rider for Deferral/Variance Accounts | |
|---|-------|------------------------------|--|---|--|
| RESIDENTIAL | kWh | 461,453,716 | -\$ 858,575 | - 0.0019 | |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | -\$ 356,089 | - 0.0018 | |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | -\$ 568,872 | - 0.3637 | |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | -\$ 276,824 | - 0.5008 | |
| LARGE USER | kW | 330,833 | -\$ 265,180 | - 0.8016 | |
| STREET LIGHTS | kW | 10,945 | -\$ 6,940 | - 0.6340 | |
| SENTINEL LIGHTS | kW | 343 | -\$ 232 | - 0.6766 | |
| UNMETERED LOADS | kWh | 2,273,988 | -\$ 4,155 | - 0.0018 | |
| EMBEDDED DISTRIBUTOR - WATERLOO | kW | 114,657 | -\$ 106,160 | - 0.9259 | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | -\$ 23,030 | - 0.9444 | |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | -\$ 635 | - 0.5911 | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 29,011 | -\$ 22,275 | - 0.7678 | |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 102,973 | -\$ 79,064 | - 0.7678 | |
| | | - | \$- | - | |
| | | - | \$- | - | |
| | | - | \$- | - | |
| | | - | \$- | - | |
| | | - | \$- | - | |
| | | - | \$- | - | |
| | | - | \$- | - | |
| Total | | | -\$ 2,568,031 | | |

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WI 1580 and 1588

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Allocated Group 1 Balance - Non-WMP | Rate Rider for Deferral/Variance Accounts |
|---|-------|------------------------------|--|---|
| RESIDENTIAL | kWh | 461,453,716 | \$- | - |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$- | - |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,546,700 | -\$ 338,249 | - 0.2187 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 502,496 | -\$ 147,774 | - 0.2941 |
| LARGE USER | kW | 330,833 | \$- | - |
| STREET LIGHTS | kW | 10,945 | \$- | - |
| SENTINEL LIGHTS | kW | 343 | \$- | - |
| UNMETERED LOADS | kWh | 2,273,988 | \$- | - |
| EMBEDDED DISTRIBUTOR - WATERLOO | kW | 114,657 | \$- | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$- | - |
| EMBEDDED DISTRIBUTOR - BRANTFORD |) | - | \$- | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | #1 | - | \$- | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | #2 | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | -\$ 486,023 | |

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.

Rate Rider Calculation for Account 1580, sub-account CBR Class B

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Allocated Sub- account 1580 CBR Class B Balance | Rate Rider for Sub account 1580 CBR Class B |
|---|-------|------------------------------|---|---|
| RESIDENTIAL | kWh | 461,453,716 | \$ 2,380 | - |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ 1,001 | - |
| GENERAL SERVICE > 50 TO 999 KW | kWh | 475,627,860 | \$ 2,454 | - |
| GENERAL SERVICE > 1000 TO 4999 KW | kWh | 31,889,728 | \$ 165 | - |
| LARGE USER | kWh | 159,073 | \$ 1 | - |
| STREET LIGHTS | kWh | 3,798,281 | \$ 20 | - |
| SENTINEL LIGHTS | kWh | 126,989 | \$ 1 | - |
| UNMETERED LOADS | kWh | 2,273,988 | \$ 12 | - |
| EMBEDDED DISTRIBUTOR - WATERLOO | kWh | 58,104,381 | \$ 300 | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kWh | 12,605,162 | \$ 65 | - |
| EMBEDDED DISTRIBUTOR - BRANTFORD | | - | \$ 2 | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | #1 | - | \$ 63 | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | #2 | - | \$ 223 | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | \$ 6,685 | |

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

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

| Rate Class (Enter Rate Classes in cells below) | Units | kWh | Allocated Global Adjustment Balance | Rate Rider for RSVA - Power - Global Adjustment |
|---|-------|-------------|--|---|
| RESIDENTIAL | kWh | 13,700,064 | \$ 16,577 | 0.0012 |
| GENERAL SERVICE < 50 KW | kWh | 29,282,550 | \$ 35,432 | 0.0012 |
| GENERAL SERVICE > 50 TO 999 KW | kWh | 435,293,552 | \$ 526,701 | 0.0012 |
| GENERAL SERVICE > 1000 TO 4999 KW | kWh | 31,889,728 | \$ 38,586 | 0.0012 |
| LARGE USER | kWh | 159,073 | \$ 192 | 0.0012 |
| STREET LIGHTS | kWh | 3,677,441 | \$ 4,450 | 0.0012 |
| SENTINEL LIGHTS | kWh | 53,430 | \$ 65 | 0.0012 |
| UNMETERED LOADS | kWh | 209,207 | \$ 253 | 0.0012 |
| EMBEDDED DISTRIBUTOR - WATERLOO | kWh | 58,104,381 | \$ 70,306 | 0.0012 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kWh | 12,605,162 | \$ 15,252 | 0.0012 |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kWh | 347,757 | \$ 421 | 0.0012 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kWh | 12,191,720 | \$ 14,752 | 0.0012 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kWh | 43,274,122 | \$ 52,361 | 0.0012 |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | \$ 775,347 | |

Rate Rider Calculation for Group 2 Accounts

| Rate Class (Enter Rate Classes in cells below) | Units | # of Customers | Allocated Group 2 Balance | Rate Rider for Group 2 Accounts |
|---|----------------|----------------|------------------------------|------------------------------------|
| RESIDENTIAL | # of Customers | 58,677 | \$ 407,370 | \$ 0.58 |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ 76,789 | 0.0004 |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ 103,909 | 0.0664 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | \$ 31,779 | 0.0575 |
| LARGE USER | kW | 330,833 | \$ 11,884 | 0.0359 |
| STREET LIGHTS | kW | 10,945 | \$ 36,453 | 3.3304 |
| SENTINEL LIGHTS | kW | 343 | \$ 1,343 | 3.9173 |
| UNMETERED LOADS | kWh | 2,273,988 | \$ 1,166 | 0.0005 |
| EMBEDDED DISTRIBUTOR - WATERLOO | kW | 114,657 | \$ 766 | 0.0067 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$ 2,785 | 0.1142 |
| EMBEDDED DISTRIBUTOR - BRANTFORD | | 1,075 | \$ 522 | 0.4857 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 29,011 | \$ 153 | 0.0053 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 102,973 | \$ 59 | 0.0006 |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$ - | - |
| Total | | | \$ 674,979 | |

Rate Rider Calculation for Accounts 1575 and 1576

| Please indicate the Rate Rider Recovery P | eriod (in months) | 12 |] | |
|---|-------------------|----------------|---|---|
| Rate Class (Enter Rate Classes in cells below) | Units | # of Customers | Allocated Accounts 1575 and 1576 Balances | Rate Rider for Accounts 1575 and 1576 |
| RESIDENTIAL | # of Customers | 58,677 | -\$ 150,707 | - 0.2140 |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | -\$ 63,348 | - 0.0003 |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | -\$ 163,421 | - 0.1045 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | -\$ 79,524 | - 0.1439 |
| LARGE USER | kW | 330,833 | -\$ 47,402 | - 0.1433 |
| STREET LIGHTS | kW | 10,945 | -\$ 1,240 | - 0.1133 |
| SENTINEL LIGHTS | kW | 343 | -\$ 41 | - 0.1209 |
| UNMETERED LOADS | kWh | 2,273,988 | -\$ 743 | - 0.0003 |
| EMBEDDED DISTRIBUTOR - WATERLOO | kW | 114,657 | -\$ 18,976 | - 0.1655 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | -\$ 4,117 | - 0.1688 |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | -\$ 114 | - 0.1057 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 29,011 | -\$ 3,982 | - 0.1372 |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 102,973 | -\$ 14,133 | - 0.1372 |
| | | - | \$ - | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$ - | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | -\$ 547,748 | |

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months) 12

| Rate Class (Enter Rate Classes in cells below) | Units | kW / kWh / # of Customers | Allocated Account 1568 Balance | Rate Rider for Account 1568 |
|---|-------|------------------------------|--------------------------------------|--------------------------------|
| RESIDENTIAL | kWh | 461,453,716 | \$ 80,029 | 0.0002 |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ 80,382 | 0.0004 |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ 899,957 | 0.5753 |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | \$ 120,379 | 0.2178 |
| LARGE USER | kW | 330,833 | \$ 326,111 | 0.9857 |
| STREET LIGHTS | kW | 10,945 | \$ 106,417 | 9.7225 |
| SENTINEL LIGHTS | kW | 343 | \$- | - |
| UNMETERED LOADS | kWh | 2,273,988 | -\$ 46,663 | - 0.0205 |
| EMBEDDED DISTRIBUTOR - WATERLOO | kW | 114,657 | \$- | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 24,387 | \$- | - |
| EMBEDDED DISTRIBUTOR - BRANTFORD | kW | 1,075 | \$- | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 29,011 | \$- | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 102,973 | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$- | - |
| | | - | \$ - | - |
| | | - | \$- | - |
| | | - | \$- | - |
| Total | | | \$ 1,566,612 | |

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APPENDIX F COST ALLOCATION MODEL

2019 Cost Allocation Model

EB-2018-0028

Sheet 01 Revenue to Cost Summary Worksheet - Application

Instructions: Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

| | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 |
|---------------------|---|--------------|---|--------------------|----------------|-------------------------|-------------|--------------|----------|-----------------------------|--|--|--|---|--|
| Rate Base Assets | | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP |
| crev | Distribution Revenue at Existing Rates | \$33,305,689 | \$17,528,595 | \$4,131,617 | \$7,445,738 | \$2,012,228 | \$1,040,061 | \$671,811 | \$14,573 | \$64,042 | \$50,527 | \$221,287 | \$115,168 | \$5,388 | \$4,655 |
| mi | Miscellaneous Revenue (mi) | \$2,022,079 | \$1,360,692 | \$222,963 | \$246,546 | \$87,082 | \$39,250 | \$56,586 | \$1,334 | \$4,556 | \$630 | \$1,665 | \$351 | \$200 | \$223 |
| | | Mis | cellaneous Revenu | ie Input equals Ou | | | | | | | | | | | |
| | Total Revenue at Existing Rates | \$35,327,768 | \$18,889,286 | \$4,354,580 | \$7,692,284 | \$2,099,310 | \$1,079,310 | \$728,398 | \$15,907 | \$68,598 | \$51,157 | \$222,952 | \$115,518 | \$5,588 | \$4,879 |
| | Factor required to recover deficiency (1 + D) | 1.0307 | | | | | | | | | | | | | |
| | Distribution Revenue at Status Quo Rates | \$34,327,788 | \$18,066,520 | \$4,258,410 | \$7,674,236 | \$2,073,980 | \$1,071,978 | \$692,428 | \$15,020 | \$66,007 | \$52,077 | \$228,078 | \$118,702 | \$5,553 | \$4,798 |
| | Miscellaneous Revenue (mi) | \$2,022,079 | \$1,360,692 | \$222,963 | \$246,546 | \$87,082 | \$39,250 | \$56,586 | \$1,334 | \$4,556 | \$630 | \$1,665 | \$351 | \$200 | \$223 |
| | Total Revenue at Status Quo Rates | \$36,349,867 | \$19,427,211 | \$4,481,373 | \$7,920,782 | \$2,161,063 | \$1,111,228 | \$749,015 | \$16,354 | \$70,564 | \$52,707 | \$229,743 | \$119,052 | \$5,754 | \$5,021 |
| di | Expenses Distribution Costs (di) | \$4,953,375 | \$2,938,992 | \$504,561 | \$933,504 | \$351,290 | \$116,020 | \$91,022 | \$4,186 | \$13,801 | \$O | \$0 | \$0 | \$0 | \$0 |
| cu | Customer Related Costs (cu) | \$4,893,912 | \$3,855,498 | \$634,794 | \$289,246 | \$88,271 | \$17,480 | \$1,531 | \$180 | \$1,388 | \$2,394 | \$405 | \$405 | \$701 | \$1,619 |
| ad | General and Administration (ad) | \$8,577,377 | \$5,865,250 | \$987,999 | \$1,084,858 | \$388,618 | \$119,543 | \$83,289 | \$3,925 | \$13,602 | \$6,019 | \$17,599 | \$3,502 | \$1,817 | \$1,357 |
| dep | Depreciation and Amortization (dep) | \$6,378,978 | \$3,690,789 | \$783,915 | \$1,223,902 | \$397,147 | \$149,748 | \$102,987 | \$5,031 | \$16,564 | \$2,899 | \$4,561 | \$836 | \$599 | \$0 |
| | PILs (INPUT) | \$768,821 | \$436,236 | \$84,643 | \$154,399 | \$52,085 | \$19,858 | \$14,640 | \$679 | \$2,234 | \$675 | \$2,683 | \$491 | \$199 | \$0 |
| INT | Interest | \$4,421,378 | \$2,508,728 | \$486,772 | \$887,927 | \$299,536 | \$114,201 | \$84,190 | \$3,903 | \$12,846 | \$3,881 | \$15,427 | \$2,826 | \$1,142 | \$0 |
| | Total Expenses | \$29,993,840 | \$19,295,492 | \$3,482,684 | \$4,573,835 | \$1,576,946 | \$536,850 | \$377,659 | \$17,903 | \$60,434 | \$15,867 | \$40,674 | \$8,060 | \$4,458 | \$2,977 |
| | Direct Allocation | \$148,463 | \$0 | \$0 | \$0 | \$0 | \$6,503 | \$0 | \$0 | \$0 | \$22,095 | \$95,569 | \$17,510 | \$6,787 | \$0 |
| NI | Allocated Net Income (NI) | \$6,207,564 | \$3,522,226 | \$683,422 | \$1,246,639 | \$420,545 | \$160,336 | \$118,202 | \$5,479 | \$18,035 | \$5,448 | \$21,659 | \$3,968 | \$1,604 | \$O |
| | Revenue Requirement (includes NI) | \$36,349,867 | \$22,817,718 | \$4,166,106 | \$5,820,474 | \$1,997,491 | \$703,689 | \$495,860 | \$23,383 | \$78,469 | \$43,410 | \$157,903 | \$29,538 | \$12,848 | \$2,977 |
| | | Revenue Re | Revenue Requirement Input equals Output | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

2019 Cost Allocation Model

EB-2018-0028

Sheet 01 Revenue to Cost Summary Worksheet - Application

Instructions: Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

| gp accum dep (co General Plant - Gross (S1,035,682) \$\$15,515,903 (\$25,254,404) (\$14,361,007) \$\$1,714,108 (\$3,481,007) (\$198,202) \$\$3,091,058 (\$1,712,745) (\$1,083,021) \$\$3,091,058 (\$1,712,745) (\$1,912,020) \$\$1,035,862 (\$1,922,02) \$\$3,037,102 (\$1,932,02) co Capital Contribution \$\$15,526,357 \$39,174,094 \$17,201,732 \$\$31,545,141 \$10,638,521 \$3,959,342 co Capital Contribution \$\$15,526,357 \$39,174,094 \$17,201,732 \$\$31,545,141 \$10,638,521 \$3,959,342 co Correctly Allocated Net Fixed Assets \$\$873,739 \$\$0 \$\$ | | | | | | | | |
|---|-----------------|--|--|--|---|---|---|---|
| Rate Base Assets Rate Base Rate Base Calculation Ioral Residential GS - Su GS - Su GS - Su GS - Su KW Large Ust 1 dp Distudion Plan - Gross general Plan - Gross accum dep Capital Contribution S197,989,948 \$113,485,100 \$22,310,820 \$33,432,562 \$13,288,766 \$4,918,752 accum dep Capital Contribution Gross 254,409 \$14,341,007 \$22,310,820 \$33,432,562 \$13,288,766 \$4,918,752 co Capital Contribution (\$55,257,373 \$88,477,722 \$53,551,512,900 \$51,102,889 \$65,172,290 \$51,983,202 (\$59,93,202 \$53,939,302 (\$59,07,720 \$53,939,302 (\$59,07,720 \$53,93,93,94 co COP Cost of Power (COP) \$204,149,413 \$57,806,544 \$22,127,344 \$2,207,763 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,303 \$26,937,933 \$26,937,933 \$26,937,933 \$26,937,933 \$26,937,933 \$26,937,933 \$26,937,933 \$26,937,933 \$26,937,933 | | | | 1 | 2 | 3 | 5 | 6 |
| Met Assets gp accum dep Accumutated Depreciation Contribution S197,999,946 (S1,515,519,00) S113,485,1087 (S1,101,684) S22,310,820 (S1,3101,684) S339,432,562 (S1,326,866) S13,298,768 S1,302,682 S133,711 (S28,254,040) Accumutated Depreciation Capital Contribution S156,256,357 S8,844,275 (S1,827,404) S17,401,084 S16,262,577 S33,432,562 S13,298,768 S13,398,742 Total Net Plant S156,256,357 S98,9174,094 S17,301,732 S31,454,141 S10,636,521 S339,398,742 COP Cost of Power (COP) OM&A Expenses Subtoal S204,149,413 S57,806,544 S24,173,767 S20,97,633 S26,635,321 S18,026,054 S18,226,037,221 S18,026,054 S18,026,054 S18,026,054 S12,059,760 S2,307,063 S22,27,83 S2,207,028 S2,207,028 S2,207,028 S2,207,028 S2,207,028 S2,207,028 S2,207,027 S70,466,224 S26,301,121 S36,207,44 S14,298,283 S2,217,83 S2,207,028 S2,207,028 S14,373,152 Jubroal S16,692,509 S18,424,645 S12,659,7130 S1,972,594 S32,374,632 S2,207,633 S2,245,034 S2,307,633 | | | Total | Residential | GS <50 | GS> 50- 999 kW | | Large Use 1 |
| dp pp Distribution Plant - Gross \$197,969,948 \$113,81,09 \$22,310,820 \$33,94,32,622 \$13,328,786 \$4,491,752 accum dep condep Accum diad Depreciation \$15,51,500 \$1,741,10671 \$3,091,0057 \$1,741,10671 \$3,091,0057 \$1,714,10671 \$15,61,5007 \$15,81,5007 \$15,81,5007 \$1,714,10671 \$15,61,5007 \$15,61,5007 \$15,807,500 \$ | | Rate Base Calculation | | | | | | |
| COP Cost of Power (COP) OM&A Expenses S204,149,413 S18,424,664 S12,659,740 S57,806,544 S2,217,354 S24,173,767 S2,207,808 S60,967,363 S22,307,608 S26,635,321 S28,178 S18,056,651 S25,303 Directly Allocated Expenses S18,424,664 S12,659,740 S2 S2 S0 S0 S2 S0 S28,178 S253,03 S0 Subtotal S222,602,772 S70,466,284 S26,301,121 S63,274,971 S27,463,499 S18,308,694 Working Capital S16,695,208 S5,284,971.30 S1,972,584 \$4,745,623 \$2,059,762 \$13,73,152 Total Rate Base S173,825,304 S94,459,066 \$19,274,316 \$36,290,764 \$12,698,283 \$5,425,888 Rate Base S69,530,121 S37,783,626 \$7,709,726 \$14,516,305 \$5,079,313 \$2,170,355 Net Income on Allocated Assets \$6,207,564 \$131,719 \$998,689 \$3,346,947 \$584,116 \$567,876 Net Income S6,243,805 \$131,719 \$998,689 \$3,346,947 \$584,116 \$577,174 RATIOS ANALYSIS I00,00% 85,14% <td>gp accum dep</td> <td>Distribution Plant - Gross General Plant - Gross Accumulated Depreciation Capital Contribution</td> <td>\$15,515,903 (\$25,254,404) (\$31,975,089)</td> <td>\$8,844,275 (\$14,361,067) (\$18,794,222)</td> <td>\$1,714,108 (\$3,101,684) (\$3,621,512)</td> <td>\$3,091,059 (\$4,830,580) (\$6,147,900)</td> <td>\$1,035,682 (\$1,712,745) (\$1,983,202)</td> <td>\$4,918,752 \$387,112 (\$686,247 (\$660,275 \$3,959,342</td> | gp accum dep | Distribution Plant - Gross General Plant - Gross Accumulated Depreciation Capital Contribution | \$15,515,903 (\$25,254,404) (\$31,975,089) | \$8,844,275 (\$14,361,067) (\$18,794,222) | \$1,714,108 (\$3,101,684) (\$3,621,512) | \$3,091,059 (\$4,830,580) (\$6,147,900) | \$1,035,682 (\$1,712,745) (\$1,983,202) | \$4,918,752 \$387,112 (\$686,247 (\$660,275 \$3,959,342 |
| COP Cost of Power (COP) OM&A Expenses S204,149,413 S18,424,664 S12,659,740 S57,806,544 S2,217,354 S24,173,767 S2,207,808 S60,967,363 S22,307,608 S26,635,321 S28,178 S18,056,651 S25,303 Directly Allocated Expenses S18,424,664 S12,659,740 S2 S2 S0 S0 S2 S0 S28,178 S253,03 S0 Subtotal S222,602,772 S70,466,284 S26,301,121 S63,274,971 S27,463,499 S18,308,694 Working Capital S16,695,208 S5,284,971.30 S1,972,584 \$4,745,623 \$2,059,762 \$13,73,152 Total Rate Base S173,825,304 S94,459,066 \$19,274,316 \$36,290,764 \$12,698,283 \$5,425,888 Rate Base S69,530,121 S37,783,626 \$7,709,726 \$14,516,305 \$5,079,313 \$2,170,355 Net Income on Allocated Assets \$6,207,564 \$131,719 \$998,689 \$3,346,947 \$584,116 \$567,876 Net Income S6,243,805 \$131,719 \$998,689 \$3,346,947 \$584,116 \$577,174 RATIOS ANALYSIS I00,00% 85,14% <td></td> <td>Directly Allocated Net Fixed Assets</td> <td>\$873 739</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$93 394</td> | | Directly Allocated Net Fixed Assets | \$873 739 | \$0 | \$0 | \$0 | \$0 | \$93 394 |
| RATIOS ANALYSIS 100.00% 85.14% 107.57% 136.08% 108.19% 157.91% REVENUE TO EXPENSES STATUS QUO% 100.00% 85.14% 107.57% 136.08% 108.19% 157.91% EXISTING REVENUE MINUS ALLOCATED COSTS (\$1,022,100) (\$3,928,432) \$188,474 \$1,871,810 \$101,820 \$375,621 Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$3,390,507) \$315,267 \$2,100,308 \$163,572 \$407,539 | СОР | Cost of Power (COP) OM&A Expenses Directly Allocated Expenses Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets | \$204,149,413 \$18,424,664 \$28,694 \$222,602,772 \$16,695,208 \$173,825,304 Rate E \$69,530,121 \$6,207,564 | \$57,806,544 \$12,659,740 \$0 \$70,466,284 \$5,284,971.30 \$94,459,066 \$37,783,626 \$131,719 \$0 | \$24,173,767 \$2,127,354 \$0 \$26,301,121 \$1,972,584 \$19,274,316 Output \$7,709,726 \$998,689 \$0 | \$60,967,363 \$2,307,608 \$0 \$63,274,971 \$4,745,623 \$36,290,764 \$14,516,305 \$3,346,947 | \$26,635,321 \$828,178 \$0 \$27,463,499 \$2,059,762 \$12,698,283 \$5,079,313 \$584,116 \$0 | \$18,055,651 \$253,043 \$0 \$18,308,694 \$1,373,152 <u>\$5,425,888</u> \$2,170,355 \$567,876 \$3,874 |
| REVENUE TO EXPENSES STATUS QUO%100.00%85.14%107.57%136.08%108.19%157.91%EXISTING REVENUE MINUS ALLOCATED COSTS(\$1,022,100)(\$3,928,432)\$188,474\$1,871,810\$101,820\$375,621Deficiency Input equals OutputSTATUS QUO REVENUE MINUS ALLOCATED COSTS\$0(\$3,390,507)\$315,267\$2,100,308\$163,572\$407,539 | | Net Income | \$6,243,805 | \$131,719 | \$998,689 | \$3,346,947 | \$584,116 | \$571,749 |
| EXISTING REVENUE MINUS ALLOCATED COSTS (\$1,022,100) (\$3,928,432) \$188,474 \$1,871,810 \$101,820 \$375,621 Deficiency Input equals Output Output Status QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$3,390,507) \$315,267 \$2,100,308 \$163,572 \$407,539 | | RATIOS ANALYSIS | | | | | | |
| Deficiency Input equals OutputSTATUS QUO REVENUE MINUS ALLOCATED COSTS\$0 (\$3,390,507)\$315,267\$2,100,308\$163,572\$407,539 | | REVENUE TO EXPENSES STATUS QUO% | 100.00% | 85.14% | 107.57% | 136.08% | 108.19% | 157.91% |
| STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$3,390,507) \$315,267 \$2,100,308 \$163,572 \$407,539 | | EXISTING REVENUE MINUS ALLOCATED COSTS | (\$1,022,100) | (\$3,928,432) | \$188,474 | \$1,871,810 | \$101,820 | \$375,621 |
| | | | Deficie | ency Input equals (| Dutput | | | |
| RETURN ON EQUITY COMPONENT OF RATE BASE 8.98% 0.35% 12.95% 23.06% 11.50% 26.34% | | STATUS QUO REVENUE MINUS ALLOCATED COSTS | \$0 | (\$3,390,507) | \$315,267 | \$2,100,308 | \$163,572 | \$407,539 |
| | | RETURN ON EQUITY COMPONENT OF RATE BASE | 8.98% | 0.35% | 12.95% | 23.06% | 11.50% | 26.34% |

7 9 10 12 13 14 15 8 Embedded Embedded Embedded Embedded Embedded Unmetered Distributor Distributor Sentinel Street Light **Distributor Hydro** istributor Hydro Distributor Hydro Scattered Load Waterloo North **Brantford Power** One 2 - BCP One - CND One 1 - BCP <u>Hydro - CND</u> BCP 8,752 7,112 6,247) 0,275) 0,342 \$3,757,959 \$172,783 \$568,320 \$21,634 \$0 \$0 \$3,224 \$0 \$0 \$0 \$0 \$0 \$4,284 (\$3,541 (\$552 \$57,788 (\$33,216) \$10,588 \$13,774 \$45,203 \$14,573 \$297,457 **(\$6,086)** \$0 (\$423,452 (\$18,386 (\$61,787 (\$15,613) (\$639,11) (\$29,442 (\$95,165 (\$3,706 \$0 \$2,992,851 \$138,729 \$456,570 \$16,888 \$24,572 \$4,502 \$3,415 \$0 \$525,336 **\$0** ,394 \$0 \$0 **\$0** \$121,453 \$96,250 \$37,305 \$1,516,659 \$3,906 ,651 \$472,509 \$15,798 \$1,568,092 \$7,228,229 \$43,261 \$5,383,334 \$282,886 ,043 \$0 ,**694** \$175,842 \$8,291 \$28,791 \$8,413 \$18,003 \$2,518 \$2,977 \$19,317 \$3,539 \$1,372 \$0 \$0 \$0 \$4,466 \$0 \$648,351 \$24,089 \$311,677 \$1,580,971 \$7,265,550 \$1,524,105 \$47,151 \$5,386,310 ,152 \$1,807 \$23,376 \$118,573 \$544,916 \$114,308 \$3,536 \$403,973 \$48,626 ,888 \$140,536 \$479,946 \$256,914 \$1,094,824 \$215,060 \$44,256 \$403,973 \$3,041,477 ,355 \$1,216,591 \$56,214 \$102,766 \$437,930 \$86,024 \$17,703 \$161,589 \$191,978 ,876 \$371,356 (\$1,549) \$10,129 \$14,745 \$93,499 \$93,482 (\$5,491 \$2,044 ,874 \$21,790 \$3,992 \$1,547 \$0 \$0 \$0 \$5,038 **\$0** ,749 (\$3,943 \$371,356 (\$1,549) \$10,129 \$19,783 \$115,289 \$97,475 \$2,044 44.78% 168.68% .91% 69.94% 89.93% 121.42% 145.50% 403.04% 151.05% ,621 \$232,537 (\$7,476) (\$9,871) \$7,746 \$65,049 \$85,980 (\$7,260 \$1,902 ,539 \$253,154 (\$7,028) (\$7,906) \$9,297 \$71,840 \$89,514 (\$7,094) \$2,044 30.52% 19.25% 26.33% -22.27% 6.34% -2.76% 5.28% 113.31% 1.27%

2019 Cost Allocation Model

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Application

Output sheet showing minimum and maximum level for Monthly Fixed Charge

| | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 |
|---|-------------|---------|----------------|-------------------------|-------------|--------------|----------|-----------------------------|--|--|--|---|--|
| <u>Summary</u> | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power BCP | Embedded Distributor Hydro One 2 - BCP |
| Customer Unit Cost per month - Avoided Cost | \$5.00 | \$9.55 | \$32.56 | \$43.33 | \$1,412.25 | \$0.01 | \$0.06 | \$0.12 | 0 | 0 | 0 | 0 | 0 |
| Customer Unit Cost per month - Directly Related | \$8.74 | \$15.55 | \$54.93 | \$78.65 | \$2,088.06 | \$0.01 | \$0.12 | \$0.27 | 0 | 0 | 0 | 0 | 0 |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | \$21.16 | \$27.31 | \$74.38 | \$482.56 | \$2,167.05 | \$2.36 | \$11.59 | \$8.60 | 0 | 0 | 0 | 0 | 0 |
| Existing Approved Fixed Charge | \$21.81 | \$14.52 | \$113.09 | \$864.41 | \$8,976.07 | \$2.37 | \$2.04 | \$5.53 | \$0.00 | \$0.00 | \$96.98 | \$96.98 | \$96.98 |

2019 Cost Allocation Model

Sheet 02.1 Line Transformer Worksheet - Application

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost Allocation by rate classification

| DescriptionTotalResidentialGS < 50 | |
|--|----------------------|
| | |
| Depreciation on General Plant Assigned to Line Transformers \$139,592 \$55,922 \$19,820 \$57,284 \$0 \$6,110 \$0 \$390 \$0 | \$218 |
| | \$57 |
| Acct 5035 - Overhead Distribution Transformers- Operation \$14,296 \$5,692 \$2,020 \$5,904 \$0 \$635 \$0 \$40 \$0 | \$6 |
| Acct 5055 - Underground Distribution Transformers - Operation \$38,508 \$15,331 \$5,440 \$15,904 \$0 \$1,710 \$0 \$107 \$0 | \$16 |
| Acct 5160 - Maintenance of Line Transformers \$112,047 \$44,609 \$15,829 \$46,276 \$0 \$310 \$0 | \$46 |
| Allocation of General Expenses \$167,954 \$66,868 \$23,727 \$69,366 \$0 \$7,460 \$0 \$465 \$0 | \$69 |
| Admin and General Assigned to Line Transformers \$149,562 \$58,791 \$20,952 \$62,620 \$0 \$426 \$0 | \$63 |
| PILs on Line Transformers \$34,944 \$12,399 \$36,250 \$0 \$243 \$0 \$12,399 \$36,250 \$0 \$3,898 \$0 \$243 \$0 | \$36 |
| Debt Return on Line Transformers \$504,757 \$200,960 \$71,306 \$208,467 \$0 \$1,398 \$0 | \$206 |
| Equity Return on Line Transformers \$708,673 \$282,146 \$100,113 \$292,685 \$0 \$31,477 \$0 \$1,962 \$0 | \$290 |
| Total \$2,456,726 \$977,694 \$346,981 \$1,015,121 \$0 \$109,107 \$0 \$6,817 \$0 | \$1,006 |
| Line Tranformer NCP 729,025 290,249 102,988 301,091 0 32,381 0 2,019 0 | 298 |
| PLCC Amount 106,922 93,884 10,321 1,167 0 10 0 653 89 | 798 |
| | \$2,695 |
| | <i>↓_,000</i> |
| General Plant - Gross Assets \$15,515,903 \$8,844,275 \$1,714,108 \$3,091,059 \$0 \$1,035,682 \$387,112 \$297,457 \$13,774 \$ | \$45,203 |
| | \$25,982) |
| | \$19,221 |
| $\phi 0, 597, 505 \qquad \phi 0, 000 \qquad \phi 720, 000 \qquad \phi 1, 514, 540 \qquad \phi 0 \qquad \phi 440, 501 \qquad \phi 104, 004 \qquad \phi 120, 401 \qquad \phi 3, 657 \qquad \phi 0$ | \$19,221 |
| General Plant - Depreciation \$1,224,737 \$698,117 \$135,302 \$243,991 \$0 \$81,751 \$30,556 \$23,480 \$1,087 | \$3,568 |
| Total Net Fixed Assets Excluding General Plant \$150,532,445 \$85,413,428 \$16,572,878 \$30,230,795 \$0 \$10,198,140 \$3,888,132 \$2,866,370 \$132,872 \$4 | 437,350 |
| Total Administration and General Expense \$8,898,542 \$6,086,205 \$1,025,051 \$1,124,621 \$0 \$402,912 \$123,885 \$86,299 \$4,067 \$ | \$14,096 |
| Total O&M \$9,875,981 \$6,794,490 \$1,139,355 \$1,222,750 \$0 \$439,560 \$133,500 \$92,553 \$4,366 \$ | \$15,189 |
| Line Transformer Bate Base | |
| | |
| | \$8,761 |
| | (\$1,735) |
| Line Transformers - Net Fixed Assets\$17,185,216\$6,841,997\$2,427,727\$7,097,573\$0\$763,310\$0\$47,584\$0General Plant Assigned to Line Transformers - NFA\$751,966\$301,246\$106,768\$308,582\$0\$32,962\$0\$2,100\$0 | \$7,026 \$309 |
| | \$309 \$7,334 |
| | Ψ1,004 |
| General Expenses | |
| Acct 5005 - Operation Supervision and Engineering \$403,855 \$160,977 \$48,529 \$131,450 \$0 \$45,735 \$16,211 \$753 \$3 | \$197 |
| Acct 5010 - Load Dispatching \$492,772 \$196,419 \$59,214 \$160,391 \$0 \$55,805 \$19,781 \$919 \$3 | \$240 |
| Acct 5085 - Miscellaneous Distribution Expense \$192 \$77 \$23 \$62 \$0 \$22 \$8 \$0 \$0 | \$0 |
| Acct 5105 - Maintenance Supervision and Engineering\$0\$0\$0\$0\$0\$0\$0\$0\$0 | \$0 |
| Total \$896,819 \$357,472 \$107,766 \$291,904 \$0 \$101,562 \$36,000 \$1,673 \$6 | \$437 |
| | ¢0.704 |
| Acct 1850 - Line Transformers - Gross Assets\$21,429,757\$8,531,888\$3,027,346\$8,850,588\$0\$951,838\$0\$59,337\$0 | \$8,761 |
| Acct 1815 - 1855 \$114,427,984 \$45,611,005 \$13,750,187 \$37,244,917 \$0 \$12,958,642 \$4,593,317 \$213,423 \$752 \$ | \$55,742 |

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| 40 | 4.4 | 12 | 40 | 14 | 46 |
|-------------------|-------------|-----------------|-------------------|-----------------|-------------------|
| 10 | 11 | Embedded | 13 | Embedded | 15 |
| Embedded | Back- | Distributor | Embedded | Distributor | Embedded |
| Distributor Hydro | up/Standby | Waterloo North | Distributor Hydro | Brantford Power | Distributor Hydro |
| One - CND | Power | Hydro - CND | One 1 - BCP | BCP | One 2 - BCP |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 |
| \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 |
| \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | | \$0 | \$0 | |
| <u></u> ቅሀ | ቅሀ | \$0 | \$ 0 | \$ U | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | | 0 | 0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| \$14,573 | \$0 | \$57,788 | \$10,588 | \$4,284 | \$0 |
| (\$8,376) | \$0 \$0 | (\$33,216) | | (\$2,463) | \$0 \$0 |
| \$6,196 | \$0 \$0 | \$24,572 | \$4,502 | \$1,822 | \$0 \$0 |
| \$0,100 | ΨŬ | <i>Q</i> 21,012 | ¢1,002 | \$1,022 | ψŪ |
| \$1,150 | \$0 | \$4,561 | \$836 | \$338 | \$0 |
| \$132,122 | \$0 | \$525,236 | \$96,232 | \$38,891 | \$0 |
| \$6,242 | \$0 | \$18,240 | \$3,630 | \$1,884 | \$1,410 |
| Φ0,242 | φ 0 | \$10,240 | φ3,030 | φ1,004 | \$1,410 |
| \$6,860 | \$0 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| | | | | | |
| ¢0 | \$ 0 | ¢0. | * 0 | ¢o | ¢o |
| \$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 |
| | | | | | |
| \$O | ¢∩ | \$0 | \$0 | \$0 | \$0 |
| \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ው ወ |
| \$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 |
| ψ | φυ | φυ | φΟ | φυ | φυ |

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2019 Cost Allocation Model

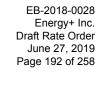
Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Application

Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

| Allocation | bv | Rate | Classification |
|------------|----|------|----------------|

| ۱ | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 11 | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded |
|---|--|---|--|---|--|--|---|---|---|---|---|---|---|---|---|---|
| <u>Description</u> | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 50-TOU | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - CND | Back- up/Standby Power | Distributor Waterloo North Hydro - CND | Distributor Hydro One 1 - BCP | Distributor Brantford Power - BCP | Distributor Hydro One 2 - BCP |
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures Depreciation on Acct 1835-4 Primary Overhead Conductors | \$439,599 \$585,143 | \$128,708 \$186,535 | \$45,669 \$66,188 | \$146,695 \$212,604 | \$0 \$0 | \$71,832 \$104,105 | \$45,667 \$14,223 | \$895 \$1,297 | \$0 \$0 | \$132 \$192 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Depreciation on Acct 1840-4 Primary Underground Conduit | \$113,046 | \$33,098 | \$11,744 | \$37,724 | \$0 \$0 | \$18,472 | \$11,744 | \$230 | \$0 \$0 | \$34 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Depreciation on Acct 1845-4 Primary Underground Conductors | \$262,928 | \$83,817 | \$29,741 | \$95,531 \$122,007 | \$0 \$0 | \$46,779 | \$6,391 | \$583 | \$0 \$0 | \$86 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Depreciation on General Plant Assigned to Primary C&P Primary C&P Operations and Maintenance | \$378,746 \$1,107,401 | \$117,371 \$332,364 | \$41,599 \$120,622 | \$132,097 \$397,930 | \$0 \$0 | \$64,245 \$199,736 | \$22,496 \$53,919 | \$818 \$2,489 | \$0 \$0 | \$120 \$340 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Allocation of General Expenses | \$482,877 | \$148,297 | \$52,620 | \$169,022 | \$0 | \$82,765 | \$28,989 | \$1,031 | \$0 | \$152 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admin and General Assigned to Primary C&P | \$1,007,989 | \$297,717 | \$108,521 | \$365,995 | \$0 \$0 | \$183,083 | \$50,036 | \$2,321 | \$0 \$0 | \$315 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| PILs on Primary C&P Debt Return on Primary C&P | \$239,095 \$1,375,000 | \$73,342 \$421,780 | \$26,024 \$149,659 | \$83,592 \$480,724 | \$0 \$0 | \$40,932 \$235,396 | \$14,619 \$84,075 | \$510 \$2,933 | \$0 \$0 | \$75 \$433 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Equity Return on Primary C&P | \$1,930,484 | \$592,174 | \$210,119 | \$674,932 | \$0 | \$330,493 | \$118,040 | \$4,118 | \$0 | \$608 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| otal | \$7,922,307 | \$2,415,203 | \$862,506 | \$2,796,846 | \$0 | \$1,377,840 | \$450,198 | \$17,227 | \$0 | \$2,488 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary NCP | 991,337 | 290,249 | 102,988 | 330,812 | 0 | 161,988 | 102,983 | 2,019 | 0 | 298 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLCC Amount | 107,079 | 93,884 | 10,321 | 1,282 | 0 | 48 | 3 | 653 | 89 | 798 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjustment to Customer Related Cost for PLCC | \$891,158 | \$781,219 | \$86,439 | \$10,841 | \$0 | \$408 | \$14 | \$5,572 | \$0 | \$6,666 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | | | | | | | | |
| eneral Plant - Gross Assets | \$15,515,903 | \$8,844,275 | \$1,714,108 | \$3,091,059 | \$0 | \$1,035,682 | \$387,112 | \$297,457 | \$13,774 | \$45,203 | \$14,573 | \$0 | \$57,788 | \$10,588 | \$4,284 | \$O |
| General Plant - Accumulated Depreciation | (\$8,918,400) | (\$5,083,609) | (\$985,254) | (\$1,776,713) | \$0 \$0 | (\$595,300) | (\$222,508) | (\$170,976) | (\$7,917) | (\$25,982) | (\$8,376) | \$0 \$0 | (\$33,216) | (\$6,086) | (\$2,463) | |
| eneral Plant - Net Fixed Assets | \$6,597,503 | \$3,760,666 | \$728,854 | \$1,314,346 | \$0 | \$440,381 | \$164,604 | \$126,481 | \$5,857 | \$19,221 | \$6,196 | \$0 | \$24,572 | \$4,502 | \$1,822 | \$0 |
| eneral Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$0 | \$81,751 | \$30,556 | \$23,480 | \$1,087 | \$3,568 | \$1,150 | \$0 | \$4,561 | \$836 | \$338 | \$0 |
| otal Net Fixed Assets Excluding General Plant | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$0 | | \$3,888,132 | \$2,866,370 | \$132,872 | \$437,350 | \$132,122 | \$0 | \$525,236 | \$96,232 | \$38,891 | \$0 |
| Fotal Administration and General Expense | \$8,898,542 | \$6,086,205 | | | \$0 \$0 | . , , | | \$86,299 | | \$14,096 | | | | | \$30,091 | |
| | | | \$1,025,051 | \$1,124,621 | | \$402,912 | \$123,885 | . , | \$4,067 | | \$6,242 | \$0 | \$18,240 | \$3,630 | | \$1,410 |
| otal O&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$0 | \$439,560 | \$133,500 | \$92,553 | \$4,366 | \$15,189 | \$6,860 | \$0 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| Primary Conductors and Poles Gross Assets | 6 40,000,000 | ME 000 00 | A4 007 000 | A A 11A A 1A | * - | | A4 00 | \$66 \$5 | * - | A | * - | A | A | . | ^ - | *- |
| Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors | \$19,229,224 \$22,243,475 | \$5,630,031 \$7,090,886 | \$1,997,688 \$2,516,039 | \$6,416,843 \$8,081,856 | \$0 \$0 | \$3,142,129 \$3,957,435 | \$1,997,597 \$540,663 | \$39,155 \$49,315 | \$0 \$0 | \$5,781 \$7,281 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 1840-4 Primary Underground Conduit | \$8,432,420 | \$2,468,887 | \$2,516,039 \$876,028 | \$2,813,921 | \$0 \$0 | \$3,957,435 \$1,377,890 | \$875,988 | \$49,315 \$17,170 | \$0 | \$2,535 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-4 Primary Underground Conductors | \$11,706,613 | \$3,731,892 | \$1,324,177 | \$4,253,434 | \$0 | \$2,082,775 | \$284,548 | \$25,954 | \$0 | \$3,832 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$61,611,732 | \$18,921,696 | \$6,713,932 | \$21,566,054 | \$0 | \$10,560,229 | \$3,698,796 | \$131,595 | \$0 | \$19,430 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ <i>0</i> |
| Primary Conductors and Poles Accumulated Depreciation | | | | | | | | | | | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | (\$4,174,579) | (\$1,222,255) | (\$433,689) | (\$1,393,068) | \$0 | (\$682,142) | (\$433,669) | (\$8,500) | \$0 | (\$1,255) | \$0 | \$0 \$0 | \$0 | \$0 | | \$0 \$0 |
| Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit | (\$5,782,068) (\$1,815,443) | (\$1,843,236) (\$531,535) | (\$654,030) (\$188,603) | (\$2,100,834) (\$605,818) | \$0 \$0 | (\$1,028,713) (\$296,650) | (\$140,542) (\$188,594) | (\$12,819) (\$3,697) | \$0 \$0 | (\$1,893) (\$546) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 1845-4 Primary Underground Conductors | (\$3,025,713) | (\$964,552) | (\$188,603) (\$342,249) | (\$1,099,351) | \$0 \$0 | (\$538,318) | (\$73,545) | (\$5,708) | \$0 \$0 | (\$990) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Subtotal | (\$14,797,802) | (\$4,561,577) | (\$1,618,572) | (\$5,199,070) | \$0 | (\$2,545,824) | (\$836,351) | (\$31,724) | \$0 | (\$4,684) | \$0 | \$ <i>0</i> | \$0 | \$ <i>0</i> | \$0 | \$ <i>0</i> |
| Primary Conductor & Pools - Net Fixed Assets | \$46,813,930 | \$14,360,119 | \$5,095,361 | \$16,366,984 | \$0 | \$8,014,405 | \$2,862,445 | \$99,871 | \$0 | \$14,746 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant Assigned to Primary C&P - NFA | \$2,040,256 | \$632,261 | \$224,088 | \$711,588 | \$0 | \$346,082 | \$121,181 | \$4,407 | \$0 | \$648 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary C&P Net Fixed Assets Including General Plant | \$48,854,186 | \$14,992,380 | \$5,319,448 | \$17,078,572 | \$0 | \$8,360,487 | \$2,983,626 | \$104,277 | \$0 | \$15,394 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1830-3 Bulk Poles, Towers & Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-3 Bulk Overhead Conductors | \$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 |
| Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors | \$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 |
| ubtotal | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | | | ψυ | 50 | <u>\$0</u> | ፍብ | |
| | | | | | | | ** | φυ | φυ | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 |
| 1970 h Socondany Dalas Tawars 0 Fistures | | MO 400 700 | #007 770 | MTOO O S T | * - | ^ - | | | | | | | \$0 | \$0 | \$0 | \$0 |
| | \$4,539,903 \$3,004,510 | \$3,109,788 \$2,058,060 | \$627,776 \$415.463 | \$798,845 \$528.676 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$3,494 | \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | | \$0 \$0 |
| cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit | \$3,004,510 \$5,621,613 | \$2,058,060 \$3,850,749 | \$415,463 \$777,355 | \$528,676 \$989,183 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 | \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors | \$3,004,510 \$5,621,613 \$8,723,776 | \$2,058,060 \$3,850,749 \$5,975,700 | \$415,463 \$777,355 \$1,206,321 | \$528,676 \$989,183 \$1,535,042 | \$0 \$0 \$0 \$0 | \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 | \$0 \$0 | | \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors | \$3,004,510 \$5,621,613 | \$2,058,060 \$3,850,749 | \$415,463 \$777,355 | \$528,676 \$989,183 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 | \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal | \$3,004,510 \$5,621,613 \$8,723,776 | \$2,058,060 \$3,850,749 \$5,975,700 | \$415,463 \$777,355 \$1,206,321 | \$528,676 \$989,183 \$1,535,042 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 | \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 | \$0 \$0 \$0 \$0 \$0 \$3,822 | \$0 \$0 \$0 \$0 \$0 \$133 | \$0 \$0 \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 | \$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 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 \$12,673 | \$0 \$0 \$0 \$0 \$0 \$3,822 \$4,531 | \$0 \$0 \$0 \$0 \$0 \$133 \$158 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 | \$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 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 | \$0 \$0 \$0 \$0 \$0 \$3,822 | \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 | \$0 \$0 \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 | \$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 |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$1,773 \$7,641 \$0 | \$0 \$0 \$0 \$0 \$0 \$3 ,822 \$4,531 \$594 \$2,563 \$0 | \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$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 \$ |
| cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit cct 1845-5 Secondary Underground Conductors <i>ubtotal</i> <u>perations and Maintenance</u> cct 5020 Overhead Distribution Lines & Feeders - Labour cct 5025 Overhead Distribution Lines & Feeders - Other cct 5040 Underground Distribution Lines & Feeders - Other cct 5045 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Rental Paid cct 5095 Overhead Distribution Lines & Feeders - Rental Paid | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 \$4,051 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 | \$0 \$0 \$0 \$0 \$0 \$3 ,822 \$4,531 \$594 \$2,563 \$0 \$1,850 | \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit cct 1845-5 Secondary Underground Conductors ubtotal perations and Maintenance cct 5020 Overhead Distribution Lines & Feeders - Labour cct 5025 Overhead Distribution Lines & Feeders - Other cct 5040 Underground Distribution Lines & Feeders - Other cct 5045 Underground Distribution Lines & Feeders - Cother cct 5090 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Rental Paid cct 5095 Overhead Distribution Lines & Feeders - Rental Paid cct 5120 Maintenance of Poles, Towers & Fixtures | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$1,773 \$7,641 \$0 | \$0 \$0 \$0 \$0 \$0 \$3 ,822 \$4,531 \$594 \$2,563 \$0 | \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$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 \$ |
| cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit cct 1845-5 Secondary Underground Conductors ubtotal perations and Maintenance cct 5020 Overhead Distribution Lines & Feeders - Labour cct 5025 Overhead Distribution Lines & Feeders - Other cct 5040 Underground Distribution Lines & Feeders - Other cct 5045 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Rental Paid cct 5095 Overhead Distribution Lines & Feeders - Rental Paid cct 5120 Maintenance of Poles, Towers & Fixtures cct 5125 Maintenance of Overhead Conductors & Devices cct 5135 Overhead Distribution Lines & Feeders - Right of Way | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 | \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$815 \$579 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 | \$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 \$ |
| cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit cct 1845-5 Secondary Underground Conductors ubtotal perations and Maintenance cct 5020 Overhead Distribution Lines & Feeders - Labour cct 5025 Overhead Distribution Lines & Feeders - Other cct 5040 Underground Distribution Lines & Feeders - Other cct 5045 Underground Distribution Lines & Feeders - Labour cct 5090 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Rental Paid cct 5095 Overhead Distribution Lines & Feeders - Rental Paid cct 5120 Maintenance of Poles, Towers & Fixtures cct 5125 Maintenance of Overhead Conductors & Devices cct 5135 Overhead Distribution Lines & Feeders - Right of Way cct 5145 Maintenance of Underground Conduit | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$5,600 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 | \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$815 \$579 \$70 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$28 | \$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 \$ |
| cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit cct 1845-5 Secondary Underground Conductors <i>ubtotal</i> perations and Maintenance cct 5020 Overhead Distribution Lines & Feeders - Labour cct 5025 Overhead Distribution Lines & Feeders - Other cct 5040 Underground Distribution Lines & Feeders - Other cct 5045 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Rental Paid cct 5095 Overhead Distribution Lines & Feeders - Rental Paid cct 5120 Maintenance of Poles, Towers & Fixtures cct 5125 Maintenance of Overhead Conductors & Devices cct 5135 Overhead Distribution Lines & Feeders - Right of Way cct 5145 Maintenance of Underground Conduit cct 5150 Maintenance of Underground Conductors & Devices | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$3,026,914 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 | \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$64 \$135 \$815 \$579 \$70 \$70 \$418 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$28 \$170 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Other Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conduit | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 | \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$815 \$579 \$70 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$28 | \$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 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$44,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,822 \$4,531 \$594 \$2,563 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$815 \$579 \$70 \$418 \$2,489 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$159 \$123 \$28 \$170 \$635 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Other Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$3,026,914 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$815 \$815 \$579 \$70 \$70 \$418 \$2,489 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$159 \$123 \$28 \$170 \$635 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Labour Acct 5040 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Acct 5100 - Load Dispatching | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$3,026,914 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,822 \$4,531 \$594 \$2,563 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$815 \$579 \$70 \$418 \$2,489 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$159 \$123 \$159 \$123 \$28 \$170 \$635 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Cother Acct 5090 Underground Distribution Lines & Feeders - Cother Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Acct 5100 Maintenance of Underground Conductors & Devices Acct 5005 - Operation Supervision and Engineering Acct 5005 - Miscellaneous Distribution Expense | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$3,026,914 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$55,600 \$33,521 \$199,736 \$45,735 \$55,805 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,822 \$4,531 \$594 \$2,563 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$16,211 \$19,781 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$22 \$95 \$0 \$64 \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$159 \$123 \$28 \$170 \$635 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Cother Acct 5040 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conduit Acct 5100 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 \$192 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 \$77 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$8,367 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 \$23 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 \$62 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$55,176 \$10,819 \$65,393 \$46,451 \$55,600 \$33,521 \$199,736 \$45,735 \$55,805 \$22 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$19,781 \$8 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$0 \$64 \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$159 \$123 \$28 \$170 \$635 \$197 \$240 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conduit Acct 5005 - Operation Supervision and Engineering Acct 5005 - Operation Supervision and Engineering Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Acct 5105 - Maintenance Supervision and Engineering | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 \$192 \$0 \$896,819 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 \$777 \$196,419 \$777 \$0 \$357,472 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$3,026,914 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 \$23 \$0 \$107,766 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$131,450 \$160,391 \$62 \$0 \$291,904 | \$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 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$16,211 \$16,211 \$19,781 \$8 \$0 \$36,000 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$64 \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 \$0 \$0 \$0 \$418 \$2,489 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$123 \$123 \$123 \$123 \$123 \$123 \$123 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors Subtotal Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total Acct 5005 - Operation Supervision and Engineering Acct 5005 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering | \$3,004,510 \$5,621,613 \$8,723,776 \$21,889,803 \$73,800 \$87,496 \$17,662 \$76,144 \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 \$192 \$0 | \$2,058,060 \$3,850,749 \$5,975,700 \$14,994,296 \$26,933 \$31,931 \$8,209 \$35,389 \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 \$77 \$196,419 \$77 \$0 | \$415,463 \$777,355 \$1,206,321 \$3,026,914 \$3,026,914 \$9,919 \$2,143 \$9,238 \$0 \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 \$23 \$0 | \$528,676 \$989,183 \$1,535,042 \$3,851,747 \$23,828 \$28,250 \$4,913 \$21,179 \$0 \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 \$62 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$10,689 \$12,673 \$1,773 \$7,641 \$0 \$5,176 \$10,819 \$65,393 \$46,451 \$55,600 \$33,521 \$199,736 \$45,735 \$55,805 \$22 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,850 \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$19,781 \$8 \$8 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$133 \$158 \$22 \$95 \$0 \$64 \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 \$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 \$ | \$3,494 \$2,312 \$4,326 \$6,714 \$16,846 \$28 \$34 \$9 \$38 \$0 \$14 \$32 \$159 \$123 \$123 \$123 \$28 \$170 \$635 \$197 \$240 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |

| 14 d r | 15 Embedded Distributor |
|--|---|
| <pre>\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$</pre> | Hydro One 2 - BCP \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |
| 0 0 \$0 | 0 0 \$0 |
| 284 <mark>463)</mark> 322 | \$0 \$0 \$0 |
| 338 | \$0 |
| 391 | \$0 |
| 384 | \$1,410 |
| 073 | \$1,619 |
| \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 |
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| \$0 | \$0 |
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| \$0 | \$0 |





2019 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Application

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|--|--|---|--|---|---|--|--|---|--|--|--|--|--|--|---|--|
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 50-TOU | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Back-up/Standby Power | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP |
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | \$103,787 | \$71,093 | \$14,352 | \$18,262 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors Depreciation on Acct 1840-5 Secondary Underground Conduit | \$131,729 \$125,606 | \$92,288 \$87,998 | \$13,315 \$12,696 | \$14,025 \$13,373 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$11,566 \$11,028 | \$119 \$114 | \$416 \$396 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C \$C |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | \$326,557 | \$228,782 | \$33,009 | \$34,768 | \$0 | \$0 | \$0 | \$28,671 | \$296 | \$1,031 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$C |
| Depreciation on General Plant Assigned to Secondary C&P Secondary C&P Operations and Maintenance | \$135,831 \$389,126 | \$93,264 \$263,378 | \$18,806 \$54,381 | \$23,657 \$71,071 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$105 \$295 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C \$C |
| Allocation of General Expenses | \$309,120 \$171,559 | \$203,378 \$117,516 | \$23,723 | \$30,188 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$295 \$132 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C |
| Admin and General Assigned to Primary C&P | \$350,490 | \$235,923 | \$48,926 | \$65,368 | \$0 | \$0 | \$0 | \$0 | \$0 | \$274 | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| PILs on Secondary C&P Debt Return on Secondary C&P | \$85,079 \$489,276 | \$58,278 \$335,149 | \$11,765 \$67,657 | \$14,971 \$86,093 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$65 \$377 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C \$C |
| Equity Return on Secondary C&P | \$686,938 | \$470,546 | \$94,990 | \$120,874 | \$0 | \$0 | \$0 | \$0 | \$0 | \$529 | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Total | \$2,995,979 | \$2,054,216 | \$393,619 | \$492,650 | \$0 | \$0 | \$0 | \$51,265 | \$530 | \$3,698 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Secondary NCP | 387,286 | 265,287 | 53,554 | 68,147 | 0 | 0 | 0 | 0 | 0 | 298 | 0 | 0 | 0 | 0 | 0 | |
| PLCC Amount Adjustment to Customer Related Cost for PLCC | 107,028 \$822,012 | 93,884 \$726,975 | 10,321 \$75,861 | 1,282 \$9,270 | \$0 | 50 \$0 | 50 \$0 | 653 \$0 | 89 \$0 | 798 \$9,907 | \$0 | 50 \$0 | 50 \$0 | \$ 0 | 50 \$0 | \$0 |
| | | | | . , | | | ÷- | | | | | • - | • - | | , - | |
| General Plant - Gross Assets General Plant - Accumulated Depreciation | \$15,515,903 (\$8,918,400) | \$8,844,275 (\$5,083,609) | \$1,714,108 (\$985,254) | \$3,091,059 (<mark>\$1,776,713)</mark> | \$0 \$0 | \$1,035,682 (\$595,300) | \$387,112 (\$222,508) | \$297,457 <mark>(\$170,976</mark>) | \$13,774 (\$7,917) | \$45,203 (\$25,982) | \$14,573 (<mark>\$8,376</mark>) | \$0 \$0 | \$57,788 (\$33,216) | \$10,588 (\$6,086) | \$4,284 (\$2,463) | \$C \$C |
| General Plant - Net Fixed Assets | \$6,597,503 | \$3,760,666 | \$728,854 | \$1,314,346 | \$0 \$0 | \$440,381 | \$164,604 | \$126,481 | \$5,857 | \$19,221 | \$6,196 | \$0 \$0 | \$24,572 | \$4,502 | \$1,822 | \$C |
| General Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$0 | \$81,751 | \$30,556 | \$23,480 | \$1,087 | \$3,568 | \$1,150 | \$0 | \$4,561 | \$836 | \$338 | \$0 |
| Total Net Fixed Assets Excluding General Plant | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$0 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 | \$437,350 | \$132,122 | \$0 | \$525,236 | \$96,232 | \$38,891 | \$C |
| Total Administration and General Expense | \$8,898,542 | \$6,086,205 | \$1,025,051 | \$1,124,621 | \$0 | \$402,912 | \$123,885 | \$86,299 | \$4,067 | \$14,096 | \$6,242 | \$0 | \$18,240 | \$3,630 | \$1,884 | \$1,410 |
| Total O&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$0 | \$439,560 | \$133,500 | \$92,553 | \$4,366 | \$15,189 | \$6,860 | \$0 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| Secondary Conductors and Poles Gross Plant | | • - | <i>.</i> . | | | | | | | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors | \$4,539,903 \$3,004,510 | \$3,109,788 \$2,058,060 | \$627,776 \$415,463 | \$798,845 \$528,676 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,494 \$2,312 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C ¢C |
| Acct 1840-5 Secondary Underground Conduit | \$5,621,613 | \$3,850,749 | \$777,355 | \$989,183 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$4,326 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C |
| Acct 1845-5 Secondary Underground Conductors | \$8,723,776 | \$5,975,700 | \$1,206,321 | \$1,535,042 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,714 | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Subtotal | \$21,889,80 3 | \$14,994,296 | \$3,026,914 | \$3,851,747 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,846 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Secondary Conductors and Poles Accumulated Depreciation | | | (\$400.007) | (\$470,400) | ¢0 | \$ 0 | ¢o | ¢ 0 | ¢o | | ¢ 0 | ¢۵ | ¢o | ۴۵ | ¢o | ¢c |
| Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors | (\$985,593) (\$781,006) | (\$675,121) (\$534,981) | (\$136,287) (\$107,997) | (\$173,426) (\$137,426) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$758) (\$601) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C \$C |
| Acct 1840-5 Secondary Underground Conduit | (\$1,210,295) | (\$829,040) | (\$167,359) | (\$212,964) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$931) | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Acct 1845-5 Secondary Underground Conductors | (\$2,254,763) | (\$1,544,490) | (\$311,788) | (\$396,750) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$1,735) | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Subtotal | (\$5,231,657) | (\$3,583,633) | (\$723,432) | (\$920,566) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$4,026) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA Secondary C&P Net Fixed Assets Including General Plant | \$16,658,146 \$731,707 \$17,389,853 | \$11,410,663 \$502,400 \$11,913,063 | \$2,303,483 \$101,304 \$2,404,787 | \$2,931,180 \$127,439 \$3,058,619 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$12,820 \$563 \$13,383 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 |
| | | | | | | <u>^</u> | | | | | | | | | | |
| Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors | \$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 | \$C \$C |
| Acct 1840-3 Bulk Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Acct 1845-3 Bulk Underground Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Subtotal | \$ <i>0</i> | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ <i>0</i> | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1830-4 Primary Poles, Towers & Fixtures | \$19,229,224 | \$5,630,031 | \$1,997,688 | \$6,416,843 | \$0 \$0 | \$3,142,129 | \$1,997,597 | \$39,155 | \$0 \$0 | \$5,781 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C |
| Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit | \$22,243,475 \$8,432,420 | \$7,090,886 \$2,468,887 | \$2,516,039 \$876,028 | \$8,081,856 \$2,813,921 | \$0 \$0 | \$3,957,435 \$1,377,890 | \$540,663 \$875,988 | \$49,315 \$17,170 | \$0 \$0 | \$7,281 \$2,535 | \$0 ፍበ | \$0 ፍበ | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C ¢r |
| Acct 1845-4 Primary Underground Conductors | \$11,706,613 | \$3,731,892 | \$1,324,177 | \$4,253,434 | \$0 \$0 | \$2,082,775 | \$284,548 | \$25,954 | \$0 | \$3,832 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$C |
| Subtotal | \$61,611,732 | \$18,921,696 | \$6,713,932 | \$21,566,054 | \$0 | \$10,560,229 | \$3,698,796 | \$131,595 | \$0 | \$19,430 | \$0 | \$0 | \$ <i>0</i> | \$ <i>0</i> | \$ <i>0</i> | \$ <i>0</i> |
| Operations and Maintenance | | | | | | | | | | | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | \$73,800 | \$26,933 | \$8,367 | \$23,828 | \$0 | \$10,689 | \$3,822 | \$133 | \$0 | \$28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$C |
| Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour | \$87,496 \$17,662 | \$31,931 \$8,209 | \$9,919 \$2,143 | \$28,250 \$4,913 | \$0 \$0 | \$12,673 \$1,773 | \$4,531 \$594 | \$158 \$22 | \$0 \$0 | \$34 \$9 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | ··· , ••- | \$35,389 | \$9,238 | \$21,179 | \$0 \$0 | \$7,641 | \$2,563 | \$95 | \$0 \$0 | \$38 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 |
| Acct 5045 Underground Distribution Lines & Feeders - Other | \$76,144 | | * ~ | | ፍበ | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$14 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid | \$76,144 \$0 \$35,734 | \$33,303 \$0 \$13,041 | \$0 \$4,051 | \$0 \$11,538 | \$0 \$0 | \$5,176 | \$1,850 | \$64 | \$ U | φ14 | ψυ | φu | | + · | | • |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures | \$0 \$35,734 \$81,843 | \$0 \$13,041 \$30,094 | \$4,051 \$9,040 | \$11,538 \$24,846 | \$0 \$0 \$0 | \$10,819 | \$6,878 | \$135 | \$0 \$0 | \$32 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way | \$0 \$35,734 | \$0 \$13,041 | \$4,051 \$9,040 \$48,440 \$36,358 | \$11,538 | \$0 \$0 \$0 \$0 \$0 \$0 | | \$6,878 \$8,934 \$16,607 | \$135 \$815 \$579 | \$0 \$0 | \$32 \$159 \$123 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$C \$C |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 | \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 | \$6,878 \$8,934 \$16,607 \$3,560 | \$135 \$815 \$579 \$70 | \$0 \$0 \$0 | \$32 \$159 \$123 \$28 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$C \$C \$C \$C \$C |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way | \$0 \$35,734 \$81,843 \$417,199 \$320,711 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 | \$4,051 \$9,040 \$48,440 \$36,358 | \$11,538 \$24,846 \$142,281 \$103,548 | \$0 \$0 | \$10,819 \$65,393 \$46,451 | \$6,878 \$8,934 \$16,607 | \$135 \$815 \$579 | \$0 \$0 | \$32 \$159 \$123 \$28 \$170 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 \$0 | \$C \$C |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 | \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 | \$135 \$815 \$579 \$70 \$418 \$2,489 | \$0 \$0 \$0 \$0 | \$32 \$159 \$123 \$28 \$170 \$635 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$C \$C \$C |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 | \$0 \$0 \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 \$45,735 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 | \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 | \$0 \$0 \$0 \$0 \$3 | \$32 \$159 \$123 \$28 \$170 \$635 \$197 | \$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 | \$(\$(\$(\$(\$(\$(\$(\$(\$(|
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 \$45,735 \$55,805 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$19,781 | \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 | \$0 \$0 \$0 \$0 \$0 \$3 \$3 | \$32 \$159 \$123 \$28 \$170 \$635 \$197 \$240 | \$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 \$ |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 | \$0 \$0 \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 \$45,735 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 | \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 | \$0 \$0 \$0 \$0 \$3 | \$32 \$159 \$123 \$28 \$170 \$635 \$197 | \$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 | \$C \$C \$C |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 \$192 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 \$77 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 \$23 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 \$62 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 \$45,735 \$55,805 \$22 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$19,781 \$8 | \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 \$0 | \$0 \$0 \$0 \$0 \$3 \$3 \$3 \$0 | \$32 \$159 \$123 \$28 \$170 \$635 \$197 \$240 \$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 \$ |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 \$192 \$0 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 \$77 \$0 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 \$23 \$0 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 \$62 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 \$45,735 \$55,805 \$22 \$0 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$19,781 \$8 \$0 | \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$3 \$3 \$3 \$0 \$0 | \$32 \$159 \$123 \$28 \$170 \$635 \$197 \$240 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total | \$0 \$35,734 \$81,843 \$417,199 \$320,711 \$57,117 \$328,820 \$1,496,527 \$403,855 \$492,772 \$192 \$0 \$896,819 | \$0 \$13,041 \$30,094 \$151,178 \$117,043 \$25,684 \$156,240 \$595,742 \$160,977 \$196,419 \$77 \$0 \$357,472 | \$4,051 \$9,040 \$48,440 \$36,358 \$6,720 \$40,727 \$175,004 \$48,529 \$59,214 \$23 \$0 \$107,766 | \$11,538 \$24,846 \$142,281 \$103,548 \$15,456 \$93,163 \$469,001 \$131,450 \$160,391 \$62 \$0 \$291,904 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$10,819 \$65,393 \$46,451 \$5,600 \$33,521 \$199,736 \$45,735 \$55,805 \$22 \$0 \$101,562 | \$6,878 \$8,934 \$16,607 \$3,560 \$4,580 \$53,919 \$16,211 \$19,781 \$8 \$0 \$36,000 | \$135 \$815 \$579 \$70 \$418 \$2,489 \$753 \$919 \$0 \$0 \$0 \$1,673 | \$0 \$0 \$0 \$0 \$0 \$3 \$3 \$3 \$0 \$0 \$0 \$6 | \$32 \$159 \$123 \$28 \$170 \$635 \$197 \$240 \$0 \$0 \$0 \$0 \$0 \$16,846 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |

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2019 Cost Allocation Model

EB-2018-0028

Sheet 03.1 Line Transformers Unit Cost Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| | Γ | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
|---|----------------------|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|-----------------------|-----------------------------|
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load |
| epreciation on Acct 1850 Line Transformers | \$889,276 | \$524,240 | \$109,655 | \$224,241 | \$23,731 | \$0 | \$3,646 | \$893 | \$2,870 |
| epreciation on General Plant Assigned to Line Transformers | \$233,210 | \$138,006 | \$28,834 | \$58,292 | \$6,127 | \$0 | \$962 | \$235 | \$754 |
| cct 5035 - Overhead Distribution Transformers- Operation | \$23,827 | \$14,046 | \$2,938 | \$6,008 | \$636 | \$0 | \$98 | \$24 | \$77 |
| cct 5055 - Underground Distribution Transformers - Operation | \$64,180 | \$37,835 | \$7,914 | \$16,184 | \$1,713 | \$0 | \$263 | \$64 | \$207 |
| cct 5160 - Maintenance of Line Transformers | \$186,744 | \$110,088 | \$23,027 | \$47,090 | \$4,983 | \$0 | \$766 | \$187 | \$603 |
| location of General Expenses | \$287,157 | \$171,312 | \$35,225 | \$70,671 | \$7,471 | \$0 | \$1,220 | \$300 | \$958 |
| dmin and General Assigned to Line Transformers | \$248,137 | \$145,085 | \$30,480 | \$63,722 | \$6,721 | \$0 | \$1,050 | \$257 | \$823 |
| Ls on Line Transformers | \$146,285 | \$86,237 | \$18,038 | \$36,887 | \$3,904 | \$0 | \$600 | \$147 | \$472 |
| ebt Return on Line Transformers | \$841,262 | \$495,935 | \$103,735 | \$212,134 | \$22,450 | \$0 | \$3,449 | \$845 | \$2,715 |
| quity Return on Line Transformers | \$1,181,122 | \$696,287 | \$145,643 | \$297,833 | \$31,519 | \$0 | \$4,842 | \$1,186 | \$3,812 |
| otal | \$4,101,200 | \$2,419,072 | \$505,489 | \$1,033,061 | \$109,254 | \$0 | \$16,896 | \$4,138 | \$13,290 |
| lled kW without Line Transformer Allowance | | 0 | 0 | 1,285,295 | -20,783 | 330,833 | 10,945 | 343 | (|
| lled kWh without Line Transformer Allowance | | 461,453,716 | 193,967,011 | 490,088,356 | 214,108,990 | 145,141,006 | 3,798,281 | 126,989 | 2,273,98 |
| | | ¢0,0000 | ¢0,0000 | ¢0,0000 | ¢ 5 0570 | ¢0,0000 | ¢4 5407 | ¢40.0050 | ¢0.000 |
| ne Transformation Unit Cost (\$/kW) ne Transformation Unit Cost (\$/kWh) | | \$0.0000 \$0.0052 | \$0.0000 \$0.0026 | \$0.8038 \$0.0021 | -\$5.2570 \$0.0005 | \$0.0000 \$0.0000 | \$1.5437 \$0.0044 | \$12.0659 \$0.0326 | \$0.000 \$0.005 |
| eneral Plant - Gross Assets | \$15,515,903 | \$8,844,275 | \$1,714,108 | \$3,091,059 | \$1,035,682 | \$387,112 | \$297,457 | \$13,774 | \$45,203 |
| eneral Plant - Accumulated Depreciation | (\$8,918,400) | (\$5,083,609) | (\$985,254) | (\$1,776,713) | (\$595,300) | (\$222,508) | (\$170,976) | (\$7,917) | (\$25,982 |
| eneral Plant - Net Fixed Assets | \$6,597,503 | \$3,760,666 | \$728,854 | \$1,314,346 | \$440,381 | \$164,604 | \$126,481 | \$5,857 | \$19,221 |
| eneral Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$81,751 | \$30,556 | \$23,480 | \$1,087 | \$3,568 |
| otal Net Fixed Assets Excluding General Plant | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 | \$437,350 |
| otal Administration and General Expense | \$8,898,542 | \$6,086,205 | \$1,025,051 | \$1,124,621 | \$402,912 | \$123,885 | \$86,299 | \$4,067 | \$14,096 |
| otal O&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$439,560 | \$133,500 | \$92,553 | \$4,366 | \$15,189 |
| ne Transformer Rate Base | | | | | | | | | |
| cct 1850 - Line Transformers - Gross Assets | \$35,716,261 | \$21,055,210 | \$4,404,123 | \$9,006,262 | \$953,118 | \$0 | \$146,433 | \$35,856 | \$115,261 |
| ne Transformers - Accumulated Depreciation | (\$7,074,234) | (\$4,170,355) | (\$872,314) | (\$1,783,849) | (\$188,782) | \$0 | (\$29,004) | (\$7,102) | (\$22,830 |
| ne Transformers - Net Fixed Assets | \$28,642,027 | \$16,884,855 | \$3,531,809 | \$7,222,413 | \$764,336 | \$0 | \$117,429 | \$28,754 | \$92,432 |
| eneral Plant Assigned to Line Transformers - NFA | \$1,256,274 | \$743,423 | \$155,324 | \$314,009 | \$33,006 | \$0 | \$5,182 | \$1,267 | \$4,062 |
| ne Transformer Net Fixed Assets Including General Plant | \$29,898,301 | \$17,628,278 | \$3,687,133 | \$7,536,423 | \$797,342 | \$0 | \$122,611 | \$30,021 | \$96,494 |
| eneral Expenses | | | | | | | | | |
| cct 5005 - Operation Supervision and Engineering | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 | \$650 | \$2,119 |
| cct 5010 - Load Dispatching | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 | \$793 | \$2,586 |
| cct 5085 - Miscellaneous Distribution Expense | \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 | \$0 | \$1 |
| cct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| otal | \$1,494,699 | \$863,304 | \$158,613 | \$297,621 | \$101,727 | \$36,010 | \$31,275 | \$1,443 | \$4,706 |
| | \$35,716,261 | \$21,055,210 | \$4,404,123 | \$9,006,262 | \$953,118 | \$0 | \$146,433 | \$35,856 | \$115,261 |
| cct 1850 - Line Transformers - Gross Assets | φ 3 5,710,201 | φ21,035,210 | φ4,404,123 | φ9,000,202 | 4903,110 | ψΟ | φ140,455 | ψ00,000 | ψ110,201 |

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EB-2018-0028 Sheet O3.1 Line Transformers

LLOCATION BY RATE CLASSIFICATION

| | 10 | 12 | 13 | 14 | 15 |
|---|-------------------|----------------|-------------------|-----------------|-------------------|
| | Embedded | Embedded | Embedded | Embedded | Embedded |
| Description | Distributor Hydro | Distributor | Distributor Hydro | Distributor | Distributor Hydro |
| Description | One - CND | Waterloo North | One 1 - BCP | Brantford Power | One 2 - BCP |
| Denne sistien en Aset 4050 kins Trensformens | | Hvdro - CND | | BCP | |
| Depreciation on Acct 1850 Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Depreciation on General Plant Assigned to Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5035 - Overhead Distribution Transformers- Operation | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5055 - Underground Distribution Transformers - Operation Acct 5160 - Maintenance of Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Allocation of General Expenses | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Admin and General Assigned to Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| PILs on Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Debt Return on Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Equity Return on Line Transformers | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | | | | | |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dille d DM soft set 1 in a Tana frances Alles | 0 / 0 C = | | | | - |
| Billed kW without Line Transformer Allowance | 24,387 | 114,657 | | 1,075 | |
| Billed kWh without Line Transformer Allowance | 12,605,162 | 58,104,381 | 12,191,720 | 347,757 | 43,274,122 |
| Line Transformation Unit Cost (\$/kW) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Line Transformation Unit Cost (\$/kWh) | \$0.0000 | \$0.0000 | | | • |
| | φ0.0000 | φ0.0000 | ψ0.0000 | ψ0.0000 | ψ0.0000 |
| | | | | | |
| General Plant - Gross Assets | \$14,573 | \$57,788 | \$10,588 | \$4,284 | \$0 |
| General Plant - Accumulated Depreciation | (\$8,376) | (\$33,216) | (\$6,086) | (\$2,463) | \$0 |
| General Plant - Net Fixed Assets | \$6,196 | \$24,572 | \$4,502 | \$1,822 | \$0 |
| Ormanal Direct Drama sisting | ¢4.450 | \$4 504 | \$ 000 | # 222 | \$ 0 |
| General Plant - Depreciation | \$1,150 | \$4,561 | \$836 | \$338 | \$0 |
| Total Net Fixed Assets Excluding General Plant | \$132,122 | \$525,236 | \$96,232 | \$38,891 | \$0 |
| Total Administration and General Expense | \$6,242 | \$18,240 | \$3,630 | \$1,884 | \$1,410 |
| Total Administration and General Expense | ψ0,242 | ψ10,240 | \$5,050 | φ1,004 | ψι,+ιΟ |
| Total O&M | \$6,860 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| Line Transformer Rate Base | | | | | |
| Acct 1850 - Line Transformers - Gross Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Line Transformers - Accumulated Depreciation | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Line Transformers - Net Fixed Assets | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 |
| General Plant Assigned to Line Transformers - NFA | \$0 \$0 | \$0 | \$0 | \$0 | \$0 |
| Line Transformer Net Fixed Assets Including General Plant | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 |
| j | | ÷- | +- | ÷- | + - |
| General Expenses | | | | | |
| Acct 5005 - Operation Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 - Load Dispatching | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | <u>^</u> | * | * ~ | * | * ~ |
| Acct 1850 - Line Transformers - Gross Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815 - 1855 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |

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2019 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| | Г | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|---|---------------|----------------------|----------------------|----------------|-------------------------|----------------------|----------------------|----------------------|
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| Depreciation on Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1825-2 Storage Battery Equipment | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1805-2 Land Station <50 kV | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1806-2 Land Rights Station <50 kV | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 kV | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on General Plant Assigned to Substation Transformers | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5012 - Station Buildings and Fixtures Expense | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5016 - Distributon Station Equipment - Labour | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5017 - Distributon Station Equipment - Other | (\$1,108) | (\$324) | (\$115) | (\$370) | (\$181) | (\$115) | (\$2) | \$0 |
| Acct 5114 - Maintenance of Distribution Station Equipment | \$1,867 | \$547 | \$194 | \$623 | \$305 | \$194 | \$4 | \$0 |
| Allocation of General Expenses | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admin and General Assigned to SubstationTransformers | \$692 | \$199 | \$71 | \$233 | \$114 | \$73 | \$1 | \$0 |
| PILs on SubstationTransformers | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Return on Substation Transformers | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equity Return on Substation Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,451 | \$422 | \$150 | \$487 | \$238 | \$152 | \$3 | \$0 |
| Billed kW without Substation Transformer Allowance | | 0 | 0 | 1,564,769 | 552,369 | 330,833 | 10,945 | 343 |
| Billed kWh without Substation Transformer Allowance | | 461,453,716 | 193,967,011 | 490,088,356 | 214,108,990 | 145,141,006 | 3,798,281 | 126,989 |
| Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh) | | \$0.0000 \$0.0000 | \$0.0000 \$0.0000 | | \$0.0004 \$0.0000 | \$0.0005 \$0.0000 | \$0.0003 \$0.0000 | \$0.0000 \$0.0000 |
| General Plant - Gross Assets | \$15,515,903 | \$8,844,275 | \$1,714,108 | \$3,091,059 | \$1,035,682 | \$387,112 | \$297,457 | \$13,774 |
| General Plant - Accumulated Depreciation | (\$8,918,400) | (\$5,083,609) | (\$985,254) | (\$1,776,713) | (\$595,300) | (\$222,508) | (\$170,976) | (\$7,917) |
| General Plant - Net Fixed Assets | \$6,597,503 | \$3,760,666 | \$728,854 | \$1,314,346 | \$440,381 | \$164,604 | \$126,481 | \$5,857 |
| General Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$81,751 | \$30,556 | \$23,480 | \$1,087 |
| Total Net Fixed Assets Excluding General Plant | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 |
| Total Administration and General Expense | \$8,898,542 | \$6,086,205 | \$1,025,051 | \$1,124,621 | \$402,912 | \$123,885 | \$86,299 | \$4,067 |
| Total O&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$439,560 | \$133,500 | \$92,553 | \$4,366 |

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2019 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| | Г | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|--|---------------|---------------|--------------|----------------|-------------------------|-------------|--------------|-------------|
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| Substation Transformer Rate Base Gross Plant | | | | | | | | |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$0 | \$ <i>0</i> | \$0 | \$0 | \$O | \$ <i>0</i> | \$ <i>0</i> | \$ <i>0</i> |
| Substation Transformers - Accumulated Depreciation | | | | | | | | |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$ <i>0</i> | \$0 | \$0 | \$0 | \$ <i>0</i> | \$O | \$O | \$ <i>0</i> |
| Substation Transformers - Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant Assigned to SubstationTransformers - NFA | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Substation Transformer NFA Including General Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Expenses | | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 | \$650 |
| Acct 5010 - Load Dispatching | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 | \$793 |
| Acct 5085 - Miscellaneous Distribution Expense | \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 | \$0 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,494,699 | \$863,304 | \$158,613 | \$297,621 | \$101,727 | \$36,010 | \$31,275 | \$1,443 |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815 - 1855 | \$185,929,971 | \$106,104,727 | \$19,831,154 | \$37,928,616 | \$12,978,301 | \$4,594,542 | \$3,753,698 | \$172,640 |

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2019 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

Description

| | 1 | 2 | 3 | 5 | |
|-------|-------------|--------|----------------|-------------------------|---|
| Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | L |

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| 6 | 7 | 8 |
|-------------|--------------|----------|
| _arge Use 1 | Street Light | Sentinel |

2019 Cost Alloc

Sheet 03.2 Substation Transforme

LOCATION BY RATE CLASSIFICATION

| | 9 | 10 | 12 | 13 | 14 | 15 |
|---|-------------------|-----------------|--------------------|-------------------|-----------------|----------|
| | | Embedded | Embedded | Embedded | Embedded | Embedo |
| Description | Unmetered | Distributor | Distributor | Distributor | Distributor | Distribu |
| | Scattered Load | Hydro One - CND | Waterloo North | Hydro One 1 - | Brantford Power | Hydro On |
| Depreciation on Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | Hydro - CND \$0 | BCP \$0 | BCP \$0 | BCP |
| Depreciation on Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Depreciation on Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Depreciation on Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Depreciation on Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Depreciation on General Plant Assigned to Substation Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 5012 - Station Buildings and Fixtures Expense | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 5016 - Distributon Station Equipment - Labour | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 5017 - Distributon Station Equipment - Other | (\$0) | \$0 | \$0 | \$0 | \$0 | |
| Acct 5114 - Maintenance of Distribution Station Equipment | \$1 | \$0 | \$0 | \$0 | \$0 | |
| Allocation of General Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Admin and General Assigned to SubstationTransformers | \$0 | \$0 | \$0 | \$0 | \$0 | |
| PILs on SubstationTransformers | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Debt Return on Substation Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Equity Return on Substation Transformers | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Billed kW without Substation Transformer Allowance | C | 24,387 | 114,657 | 29,011 | 1,075 | |
| Billed kWh without Substation Transformer Allowance | 2,273,988 | 12,605,162 | 58,104,381 | 12,191,720 | 347,757 | 43,27 |
| Substation Transformation Unit Cost (\$/kW) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$(|
| Substation Transformation Unit Cost (\$/kWh) | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$(|
| General Plant - Gross Assets | \$45,203 | \$14,573 | \$57,788 | \$10,588 | \$4,284 | |
| General Plant - Accumulated Depreciation | (\$25,982) | . , | (\$33,216) | (\$6,086) | | |
| General Plant - Net Fixed Assets | \$19,221 | \$6,196 | \$24,572 | \$4,502 | \$1,822 | |
| | \$10, <u>22</u> 1 | φ0,100 | ψ2 1,07 2 | ψ1,00Z | ψ1,022 | |
| General Plant - Depreciation | \$3,568 | \$1,150 | \$4,561 | \$836 | \$338 | |
| Total Net Fixed Assets Excluding General Plant | \$437,350 | \$132,122 | \$525,236 | \$96,232 | \$38,891 | |
| Total Administration and General Expense | \$14,096 | \$6,242 | \$18,240 | \$3,630 | \$1,884 | \$ |
| Total O&M | \$15,189 | \$6,860 | \$19,722 | \$3,944 | \$2,073 | \$ |
| | | | | | | |

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| \$1,619 |

2019 Cost Alloc

Sheet 03.2 Substation Transforme

LOCATION BY RATE CLASSIFICATION

| | 9 | 10 | 12 | 13 | 14 | 15 |
|--|----------------|-----------------|----------------|---------------|-----------------|---------|
| | | Embedded | Embedded | Embedded | Embedded | Embe |
| Description | Unmetered | Distributor | Distributor | Distributor | Distributor | Distrik |
| Description | Scattered Load | | Waterloo North | Hydro One 1 - | Brantford Power | Hydro C |
| | | Hydro One - CND | Hydro - CND | BCP | BCP | BC |
| Substation Transformer Rate Base Gross Plant | | | | | | |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | |
| Acct 1806-2 Land Rights Station <50 kV | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Substation Transformers - Accumulated Depreciation | <i>v</i> · | ,,, | <i>v</i> • | <i>v</i> • | <i>40</i> | |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | | | | | | |
| Substation Transformers - Net Fixed Assets | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |
| General Plant Assigned to SubstationTransformers - NFA | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | |
| Substation Transformer NFA Including General Plant | \$0 | \$0 | \$0 | \$0 | \$0 | |
| General Expenses | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | \$2,119 | \$0 | \$0 | \$0 | \$0 | |
| Acct 5010 - Load Dispatching | \$2,586 | \$0 | \$0 | \$0 | \$0 | |
| Acct 5085 - Miscellaneous Distribution Expense | \$1 | \$0 | \$0 | \$0 | \$0 | |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total | \$4,706 | \$0 | \$0 | \$0 | \$0 | |
| | . | A - | ^ - | . - | A - | |
| Acct 1820-2 Distribution Station Equipment | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1815 - 1855 | \$566,292 | \$0 | \$0 | \$0 | \$0 | |
| | | τ - | т - | т - | т - | |

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| 15 bedde tributo o One BCP | r | |
|--|---|--|
| | \$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 | |

2019 Cost Alloc

Sheet 03.2 Substation Transforme

LOCATION BY RATE CLASSIFICATION

Description

| 9 | 10 | 12 | 13 | 14 | 1 |
|----------------|-----------------|----------------|---------------|-----------------|-------|
| | Embedded | Embedded | Embedded | Embedded | Emb |
| Unmetered | Distributor | Distributor | Distributor | Distributor | Distr |
| Scattered Load | Hydro One - CND | Waterloo North | Hydro One 1 - | Brantford Power | Hydro |
| | nyuro One - CND | Hydro - CND | BCP | BCP | B |

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15 bedded tributor o One 2 -BCP

2019 Cost Allocation Model

Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| | _ | | | | | | |
|--|--|---|--|--|--|--|--|
| | | 1 | 2 | 3 | 5 | 6 | 7 |
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light |
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | \$732,666 | \$385,230 | \$73,870 | \$150,199 | \$71,963 | \$45,676 | \$2,679 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | \$975,238 | \$527,986 | \$103,726 | \$217,267 | \$104,280 | \$14,234 | \$3,672 |
| Depreciation on Acct 1840-4 Primary Underground Conduit | \$188,409 | \$99,064 | \$18,996 | \$38,625 | \$18,506 | \$11,746 | \$689 |
| Depreciation on Acct 1845-4 Primary Underground Conductors | \$438,213 | \$237,245 | \$46,608 | \$97,627 | \$46,857 | \$6,396 | \$1,650 |
| Depreciation on General Plant Assigned to Primary C&P | \$633,763 | \$340,648 | \$66,117 | \$135,108 | \$64,357 | \$22,503 | \$2,374 |
| Primary C&P Operations and Maintenance | \$1,845,807 | \$978,309 | \$192,621 | \$407,003 | \$200,079 | \$53,942 | \$6,171 |
| Allocation of General Expenses | \$823,526 | \$446,476 | \$85,312 | \$173,079 | \$82,917 | \$28,999 | \$3,180 |
| Admin and General Assigned to Primary C&P | \$1,670,307 | \$876,326 | \$173,296 | \$374,340 | \$183,398 | \$50,057 | \$5,754 |
| PILs on Primary C&P | \$398,491 | \$212,862 | \$41,362 | \$85,497 | \$41,004 | \$14,624 | \$1,480 |
| Debt Return on Primary C&P | \$2,291,666 | \$1,224,140 | \$237,868 | \$491,683 | \$235,806 | \$84,102 | \$8,514 |
| Equity Return on Primary C&P | \$3,217,473 | \$1,718,679 | \$333,964 | \$690,317 | \$331,069 | \$118,078 | \$11,953 |
| Total | \$13,215,560 | \$7,046,964 | \$1,373,741 | \$2,860,745 | \$1,380,236 | \$450,358 | \$48,116 |
| General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets | \$15,515,903 (\$8,918,400) \$6,597,503 | \$8,844,275 (\$5,083,609) \$3,760,666 | \$1,714,108 <mark>(\$985,254)</mark> \$728,854 | \$3,091,059 <mark>(\$1,776,713)</mark> \$1,314,346 | \$1,035,682 <mark>(\$595,300)</mark> \$440,381 | \$387,112 <mark>(\$222,508)</mark> \$164,604 | \$297,457 <mark>(\$170,976)</mark> \$126,481 |
| General Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$81,751 | \$30,556 | \$23,480 |
| Total Net Fixed Assets Excluding General Plant | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 |
| Total Administration and General Expense | \$8,898,542 | \$6,086,205 | \$1,025,051 | \$1,124,621 | \$402,912 | \$123,885 | \$86,299 |
| Total O&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$439,560 | \$133,500 | \$92,553 |
| Primary Conductors and Poles Gross Assets | \$22.040.707 | \$40.050.057 | \$0,004,000 | * 0 570 005 | * 0.447.005 | ¢4,007,070 | * 447.404 |
| Acct 1830-4 Primary Poles, Towers & Fixtures | \$32,048,707 | \$16,850,957 | \$3,231,283 | \$6,570,095 | \$3,147,865 | \$1,997,979 | \$117,194 |
| Acct 1835-4 Primary Overhead Conductors | \$37,072,459 | \$20,070,734 \$7,280,500 | \$3,943,005 | \$8,259,132 \$2,881,135 | \$3,964,070 \$1,280,405 | \$541,105 \$876,156 | \$139,586 |
| Acct 1840-4 Primary Underground Conduit | \$14,054,033 \$10,511,033 | \$7,389,500 \$10,563,112 | \$1,416,986 \$2,075,181 | \$2,881,125 \$4,246,724 | \$1,380,405 \$2,086,267 | \$876,156 \$284,781 | \$51,392 \$72,462 |
| Acct 1845-4 Primary Underground Conductors Subtotal | \$19,511,022 \$102,686,220 | \$10,563,112 \$54,874,302 | \$2,075,181 \$10,666,455 | \$4,346,734 \$22,057,086 | \$2,086,267 \$10,578,608 | \$284,781 \$3,700,022 | \$73,463 \$381,635 |

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2019 Cost Allocation Model

Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| Acct 1835-4 Primarý Overhead Conductors (\$9,636,779) (\$5,217,275) (\$1,024,962) (\$2,146,915) (\$1,03 Acct 1840-4 Primary Underground Conduit (\$3,025,738) (\$1,590,909) (\$306,067) (\$202,287) (\$22,363,255) (\$2,172,15) (\$1,024,962) (\$2,123,466,915) (\$2,23 Subtotal (\$5,042,856) (\$1,23,466,915) (\$1,23,466,915) (\$1,23,466) (\$52 Subtotal (\$2,466,3003) (\$1,3196,614) (\$2,567,882) (\$5,1123,466) (\$52 Primary Conductor & Pools - Net Fixed Assets \$78,023,217 \$41,677,688 \$8,098,573 \$16,740,081 \$8,02 Primary C&P Net Fixed Assets Including General Plant \$33,414,002 \$1,835,026 \$356,165 \$727,810 \$34 Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 1830-3 Bulk Underground Conduit \$0 | | 7) (\$36,2 0) (\$11,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 6) \$289,0 1 \$12,7 7 \$302,0 0) \$664,3 0) \$664,3 0) \$439,0 |
|--|--|---|
| Primary Conductors and Poles Accumulated Depreciation Acct 1830-4 Primary Outreground Conductors (\$6,957,631) (\$3,658,268) (\$701,497) (\$1,426,338) (\$6,637,79) Acct 1830-4 Primary Outreground Conductors (\$9,636,779) (\$5,217,275) (\$1,024,962) (\$2,146,915) (\$1,034,661) Acct 1840-4 Primary Underground Conductors (\$2,267,388) (\$1,590,909) (\$30,055,67) (\$22,267) Subtotal (\$24,663,003) (\$13,196,614) (\$2,567,882) (\$5,317,005) (\$2,257) Primary Conductor & Pools - Net Fixed Assets \$76,023,217 \$41,677,688 \$8,098,573 \$16,740,081 \$8,02 Primary CAP Net Fixed Assets Including General Plant \$81,437,219 \$43,512,714 \$8,454,738 \$17,7467,890 \$8,337 Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 Acct 1830-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 Acct 1830-5 Secondary Poles, Towers & Fixtures \$7,566,506 \$5,301,016 \$764,829 \$805,590 Acct 1830-5 Secondary Underground Conductors \$0 \$0 \$0 \$0 | w - 3,388) (\$433,752 0,438) (\$140,657 7,192) (\$188,630 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 '5,055 \$2,984,597 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 2) (\$25,4 7) (\$36,2 0) (\$11,0 5) (\$18,9 5) (\$91,7 5) (\$9 |
| Acct 1830-4 Primary Poles, Towers & Fixtures (\$6,987,631) (\$3,668,268) (\$701,497) (\$1,426,338) (\$6,057,632) Acct 1835-4 Primary Overhead Conductors (\$9,636,779) (\$5,217,275) (\$1,024,962) (\$2,146,915) (\$1,024,962) (\$2,146,915) (\$1,024,962) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,20,287) (\$2,267,882) (\$2,217,275) (\$1,024,962) (\$2,267,882) (\$2,277,810) (\$2,2567,882) (\$2,277,810) (\$2,2567,882) (\$2,277,810) \$2,2567,882) (\$2,277,810) \$2,2567,882) (\$2,460,300) \$3,02 | 0,438) (\$140,657 7,192) (\$188,630 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$0 \$ | 7) (\$36,2 0) (\$11,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 6) \$289,0 1 \$12,7 7 \$302,0 0) \$664,3 0) \$664,3 0) \$439,0 |
| Acct 1830-4 Primary Poles, Towers & Fixtures (\$6,957,651) (\$3,868,268) (\$701,497) (\$1,426,338) (\$6,956,6779) Acct 1835-4 Primary Overhead Conductors (\$9,636,779) (\$5,217,275) (\$1,024,962) (\$2,146,915) (\$1,024,962) (\$2,146,915) (\$1,024,962) (\$2,246,915) (\$1,024,962) (\$2,267,882) (\$2,273) (\$1,024,962) (\$2,267,882) (\$2,273) (\$1,23,465) (\$2,255) Stabtotal (\$2,463,030) (\$1,3,196,614) (\$2,267,882) (\$5,217,205) (\$1,426,338) (\$8,02 Primary Conductor & Pools - Net Fixed Assets \$76,023,217 \$41,677,688 \$8,098,573 \$16,740,081 \$8,02 General Plant Assigned to Primary C&P - NFA \$3,414,002 \$1,835,026 \$36,616 \$727,810 \$33,740 Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 \$0 Acct 1833-5 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 1830-5 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 \$0 \$0 </td <td>0,438) (\$140,657 7,192) (\$188,630 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$0 \$</td> <td>7) (\$36,2 0) (\$11,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 6) \$289,0 1 \$12,7 7 \$302,0 0) \$664,3 0) \$664,3 0) \$439,0</td> | 0,438) (\$140,657 7,192) (\$188,630 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$0 \$ | 7) (\$36,2 0) (\$11,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 6) \$289,0 1 \$12,7 7 \$302,0 0) \$664,3 0) \$664,3 0) \$439,0 |
| Acct 1835-4 Primary Overhead Conductors (\$9.638,779) (\$5.217,275) (\$1.024,962) (\$2.146,915) (\$1.03 Acct 1840-4 Primary Underground Conductors (\$5.042,855) (\$1.590,909) (\$205,077) (\$262,0287) (\$223 Acct 1845-4 Primary Underground Conductors (\$5.042,855) (\$2,73,016) (\$52,567,882) (\$5.123,466) (\$52 Subtotal (\$24,663,003) (\$1,104,615) (\$5,1123,466) (\$52,577,810) \$3,414,002 \$1,835,026 \$356,165 \$727,810 \$3,402 \$3,414,002 \$1,835,026 \$356,165 \$727,810 \$3,42,613,330 \$3,414,002 \$1,835,026 \$356,165 \$727,810 \$3,42,613,333 \$3,414,002 \$1,835,026 \$30,50 \$30 | 0,438) (\$140,657 7,192) (\$188,630 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$0 \$ | 7) (\$36,2 0) (\$11,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 5) (\$18,0 6) \$289,0 1 \$12,7 7 \$302,0 0) \$664,3 0) \$664,3 0) \$439,0 |
| Acct 1840-4 Primary Underground Conduit (\$3.025,738) (\$1,590,909) (\$3.05,067) (\$620,287) (\$22 Acct 1845-4 Primary Underground Conductors (\$24,663,003) (\$1,3196,614) (\$25,67,882) (\$52,17,005) (\$2,57 Subtotal (\$24,663,003) (\$1,3196,614) (\$2,567,882) (\$5,317,005) (\$2,57 Subtotal (\$24,663,003) \$16,77,688 \$8,098,573 \$16,740,081 \$8,02 Seneral Plant Assigned to Primary C&P - NFA \$3,414,002 \$1,835,026 \$356,165 \$727,810 \$34 Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 Acct 1830-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 \$0 Acct 1840-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 \$0 \$0 Subtotal \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 1830-3 Bulk Poles, Towers & Fixtures \$1,506,506 \$5,301,016 \$764,829 \$8005,590 \$24,514,590,627< | 7,192) (\$188,630 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$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 | D) (\$11,0 (5) (\$18,0 (5) (\$18,0 (5) (\$18,0 (5) (\$18,0 (5) (\$18,0 (5) (\$18,0 (5) (\$12,0 (\$302,0 (\$10,0 </td |
| Acct 1845-4 Primary Underground Conductors (\$5,042,855) (\$2,730,161) (\$536,355) (\$1,123,465) (\$533 Subtotal (\$24,663,003) (\$13,196,614) (\$2,557,882) (\$5,317,005) (\$2,557,882) (\$5,317,005) (\$2,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,557,882) (\$5,317,005) (\$5,32,57,81) \$3,337 Acct 1830-3 Bulk Doles, Towers & Fixtures \$0 | 9,221) (\$73,605 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$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 | 5) (\$18,9 5) (\$91,7 6 \$289,8 1 \$12,7 7 \$302,6 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| Subtotal (\$24,663,003) (\$13,196,614) (\$2,567,882) (\$5,317,005) (\$2,555 Primary Conductor & Pools - Net Fixed Assets \$78,023,217 \$41,677,688 \$8,098,573 \$16,740,081 \$8,02 General Plant Assigned to Primary C&P - NFA \$3,414,002 \$1,835,026 \$356,165 \$727,810 \$34 Primary C&P Net Fixed Assets Including General Plant \$30 \$0 \$0 \$0 \$34 Acct 1830-3 Bulk Doverhead Conductors \$0 \$0 \$0 \$0 \$0 Acct 1835-3 Bulk Underground Conduit \$0 \$0 \$0 \$0 \$0 Acct 1845-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 Subtotal \$0 \$0 \$0 \$0 \$0 \$0 Acct 1830-5 Secondary Poles, Towers & Fixtures \$7,566,506 \$5,01,016 \$764,829 \$805,590 Acct 1830-5 Secondary Underground Conductors \$9,93,355 \$6,564,074 \$947,063 \$997,536 Acct 1840-5 Secondary Underground Conductors \$14,539,627 \$10,186,313 \$1,469,679 <t< td=""><td>0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$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</td><td>5) (\$91,5 5 \$289,8 1 \$12,7 7 \$302,6 0 0 0 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5</td></t<> | 0,238) (\$836,645 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$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 | 5) (\$91,5 5 \$289,8 1 \$12,7 7 \$302,6 0 0 0 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| Primary Conductor & Pools - Net Fixed Assets \$78,023,217 \$41,677,688 \$8,098,573 \$16,740,081 \$8,02 General Plant Assigned to Primary C&P - NFA \$3,414,002 \$1,835,026 \$356,165 \$727,810 \$34 Primary C&P Net Fixed Assets Including General Plant \$81,437,219 \$43,512,714 \$8,454,738 \$17,467,890 \$8,37 Acct 1830-3 Bulk Doles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 Acct 1830-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 Acct 1830-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 Acct 1830-5 Secondary Poles, Towers & Fixtures \$7,566,506 \$5,301,016 \$764,829 \$805,590 Acct 1830-5 Secondary Underground Conductors \$5,007,517 \$3,508,215 \$506,164 \$533,140 Acct 1840-5 Secondary Underground Conductors \$14,539,627 \$10,186,313 \$1,469,679 \$1,548,004 Subtotal \$36,483,005 \$25,559,617 \$3,687,735 \$3,884,269 \$26,543,075 \$28,860 \$1 Derations and Maintenance | 8,370 \$2,863,376 6,685 \$121,221 5,055 \$2,984,597 \$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 | 5 \$289,8 1 \$12,7 7 \$302,6 0 0 0 0 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| Seneral Plant Assigned to Primary C&P - NFA \$3,414,002 \$1,835,026 \$366,165 \$727,810 \$34 Primary C&P Net Fixed Assets Including General Plant \$81,437,219 \$43,512,714 \$8,454,738 \$17,467,890 \$83,37 Acct 1830-3 Bulk Voerhead Conductors \$0 \$0 \$0 \$0 \$0 \$0 Acct 1840-3 Bulk Underground Conduit \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 1840-3 Bulk Underground Conduit \$0 \$0 \$0 \$0 \$0 \$0 \$0 Subtotal \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 1830-5 Secondary Poles, Towers & Fixtures \$7,566,506 \$5,301,016 \$764,829 \$805,590 \$0 | 6,685 \$121,221 5,055 \$2,984,597 \$0 \$ | 1 \$12,7 7 \$302,6 0 0 0 0 0 0 0 5 0 5 5 5 5 5 5 5 5 5 5 |
| Primary C&P Net Fixed Assets Including General Plant \$81,437,219 \$43,512,714 \$8,454,738 \$17,467,890 \$8,37 Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 < | 5,055 \$2,984,597 \$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 | 7 \$302,6 0 0 0 0 0 5 0 \$664,3 0 \$439,6 |
| Acct 1830-3 Bulk Poles, Towers & Fixtures \$0 \$0 \$0 \$0 \$0 Acct 1835-3 Bulk Overhead Conductors \$0 \$0 \$0 \$0 \$0 Acct 1835-3 Bulk Overhead Conductors \$0 \$0 \$0 \$0 \$0 Acct 1845-3 Bulk Underground Conduit \$0 \$0 \$0 \$0 \$0 Acct 1845-3 Bulk Underground Conductors \$0 \$0 \$0 \$0 \$0 Subtotal \$0 \$0 \$0 \$0 \$0 \$0 Acct 1830-5 Secondary Poles, Towers & Fixtures \$7,566,506 \$5,301,016 \$764,829 \$805,590 Acct 1830-5 Secondary Underground Conduit \$9,369,355 \$6,654,074 \$947,063 \$997,536 Acct 1845-5 Secondary Underground Conductors \$14,539,627 \$10,186,313 \$1,469,679 \$1,548,004 Subtotal \$36,483,005 \$25,559,617 \$3,687,735 \$3,884,269 \$36,483,005 \$24,342 \$1 Decrations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour \$123,000 \$68,853 \$12,715 \$24,342 \$1 Acct 5020 Overhead Distribution Lines & Feeders | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 |))))) () () () () () () () () () () () () (|
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| Acct 1835-5 Secondary Overhead Conductors \$5,007,517 \$3,508,215 \$506,164 \$533,140 Acct 1840-5 Secondary Underground Conduit \$9,369,355 \$6,564,074 \$947,063 \$997,536 Acct 1845-5 Secondary Underground Conductors \$14,539,627 \$10,186,313 \$1,469,679 \$1,548,004 Subtotal \$36,483,005 \$25,559,617 \$3,687,735 \$3,884,269 Operations and Maintenance \$36,483,005 \$25,559,617 \$3,687,735 \$24,342 \$1 Acct 5020 Overhead Distribution Lines & Feeders - Labour \$123,000 \$68,853 \$12,715 \$24,342 \$1 Acct 5025 Overhead Distribution Lines & Feeders - Other \$145,826 \$81,630 \$15,075 \$28,860 \$1 Acct 5045 Underground Distribution Lines & Feeders - Labour \$29,437 \$17,774 \$3,026 \$5,006 \$ Acct 5090 Underground Distribution Lines & Feeders - Other \$126,906 \$76,626 \$13,047 \$21,580 \$ Acct 5090 Underground Distribution Lines & Feeders - Rental Paid \$0 \$0 \$0 \$0 \$0 \$0 Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid \$0 \$0 \$0 \$0 | \$0 \$0 | \$439,6 |
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| Acct 1845-5 Secondary Underground Conductors \$14,539,627 \$10,186,313 \$1,469,679 \$1,548,004 Subtotal \$36,483,005 \$25,559,617 \$3,687,735 \$3,884,269 Operations and Maintenance \$123,000 \$68,853 \$12,715 \$24,342 \$1 Acct 5020 Overhead Distribution Lines & Feeders - Labour \$123,000 \$68,853 \$12,715 \$24,342 \$1 Acct 5025 Overhead Distribution Lines & Feeders - Other \$145,826 \$81,630 \$15,075 \$28,860 \$1 Acct 5040 Underground Distribution Lines & Feeders - Labour \$129,437 \$17,774 \$3,026 \$5,006 \$ Acct 5045 Underground Distribution Lines & Feeders - Other \$126,906 \$76,626 \$13,047 \$21,580 \$ Acct 5090 Underground Distribution Lines & Feeders - Rental Paid \$0 \$0 \$0 \$0 \$0 Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid \$0< | | σ φυζζ, |
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| Operations and MaintenanceAcct 5020 Overhead Distribution Lines & Feeders - Labour\$123,000\$68,853\$12,715\$24,342\$1Acct 5025 Overhead Distribution Lines & Feeders - Other\$145,826\$81,630\$15,075\$28,860\$1Acct 5040 Underground Distribution Lines & Feeders - Labour\$29,437\$17,774\$3,026\$5,006\$1Acct 5045 Underground Distribution Lines & Feeders - Labour\$126,906\$76,626\$13,047\$21,580\$1Acct 5090 Underground Distribution Lines & Feeders - Rental Paid\$0\$0\$0\$0Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid\$59,557\$33,339\$6,157\$11,787\$Acct 5120 Maintenance of Poles, Towers & Fixtures\$136,406\$76,275\$13,760\$25,396\$1 | \$0 \$0 \$0 \$0 | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour\$123,000\$68,853\$12,715\$24,342\$1Acct 5025 Overhead Distribution Lines & Feeders - Other\$145,826\$81,630\$15,075\$28,860\$1Acct 5040 Underground Distribution Lines & Feeders - Labour\$29,437\$17,774\$3,026\$5,006\$Acct 5045 Underground Distribution Lines & Feeders - Other\$126,906\$76,626\$13,047\$21,580\$Acct 5090 Underground Distribution Lines & Feeders - Rental Paid\$0\$0\$0\$0\$Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid\$59,557\$33,339\$6,157\$11,787\$Acct 5120 Maintenance of Poles, Towers & Fixtures\$136,406\$76,275\$13,760\$25,396\$1 | ψυ ψυ | μ3,203, |
| Acct 5025 Overhead Distribution Lines & Feeders - Other\$145,826\$81,630\$15,075\$28,860\$1Acct 5040 Underground Distribution Lines & Feeders - Labour\$29,437\$17,774\$3,026\$5,006\$Acct 5045 Underground Distribution Lines & Feeders - Other\$126,906\$76,626\$13,047\$21,580\$Acct 5090 Underground Distribution Lines & Feeders - Rental Paid\$0\$0\$0\$0\$0Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid\$59,557\$33,339\$6,157\$11,787\$Acct 5120 Maintenance of Poles, Towers & Fixtures\$136,406\$76,275\$13,760\$25,396\$1 | | |
| Acct 5040 Underground Distribution Lines & Feeders - Labour\$29,437\$17,774\$3,026\$5,006\$Acct 5045 Underground Distribution Lines & Feeders - Other\$126,906\$76,626\$13,047\$21,580\$Acct 5090 Underground Distribution Lines & Feeders - Rental Paid\$0\$0\$0\$0\$0Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid\$59,557\$33,339\$6,157\$11,787\$Acct 5120 Maintenance of Poles, Towers & Fixtures\$136,406\$76,275\$13,760\$25,396\$1 | 0,708 \$3,823 | 3 \$2,0 |
| Acct 5045 Underground Distribution Lines & Feeders - Other\$126,906\$76,626\$13,047\$21,580\$Acct 5090 Underground Distribution Lines & Feeders - Rental Paid\$0\$0\$0\$0\$0Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid\$59,557\$33,339\$6,157\$11,787\$Acct 5120 Maintenance of Poles, Towers & Fixtures\$136,406\$76,275\$13,760\$25,396\$1 | 2,695 \$4,532 | 2 \$2,4 |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid\$0\$0\$0Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid\$59,557\$33,339\$6,157\$11,787\$Acct 5120 Maintenance of Poles, Towers & Fixtures\$136,406\$76,275\$13,760\$25,396\$1 | \$1,776 \$595 | 5 \$1, ⁻ |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid \$59,557 \$33,339 \$6,157 \$11,787 \$ Acct 5120 Maintenance of Poles, Towers & Fixtures \$136,406 \$76,275 \$13,760 \$25,396 \$1 | 57,655 \$2,563 | 3 \$4,9 |
| Acct 5120 Maintenance of Poles, Towers & Fixtures \$136,406 \$76,275 \$13,760 \$25,396 \$1 | \$0 \$0 | |
| | 5,185 \$1,851 | |
| | 0,839 \$6,880 | |
| | 5,503 \$8,941 | |
| | 6,532 \$16,613 | |
| | 5,610 \$3,561 | |
| Acct 5150 Maintenance of Underground Conductors & Devices \$548,033 \$333,954 \$57,053 \$94,874 \$3 | 3,578 \$4,583 | 3 \$21,7 |
| Fotal \$2,494,211 \$1,433,990 \$259,216 \$478,677 \$20 | 0,079 \$53,942 | 2 \$57,9 |
| | | |
| General Expenses | E 000 \$40.040 | |
| | 5,809 \$16,216 | |
| | 5,895 \$19,786 | |
| Acct 5085 - Miscellaneous Distribution Expense\$320\$185\$34\$64 | \$22 \$8 | |
| Acct 5105 - Maintenance Supervision and Engineering\$0\$0\$0\$0\$0\$0\$0 | \$0 \$0 |) |
| Total \$1,494,699 \$863,304 \$158,613 \$297,621 \$10 | 1,727 \$36,010 |) \$31,2 |
| Primary Conductors and Poles Gross Assets \$102,686,220 \$54,874,302 \$10,666,455 \$22,057,086 \$10,57 | | 2 \$381,6 |
| Acct 1815 - 1855 \$185,929,971 \$106,104,727 \$19,831,154 \$37,928,616 \$12,97 | 8,608 \$3,700,022 | 2 \$3,753,6 |

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Sheet 03.3 Primary Conductors a

LOCATION BY RATE CLASSIFICATION

| | 8 | 9 | 10 | 12 | 13 | 14 | 15 |
|--|--|---|--|--|---|---|--|
| <u>Description</u> | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | One 1 - BCP | Brantford Power | Embedded Distributor Hydro One 2 - BCP |
| Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures | \$734 | \$2,314 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1835-4 Primary Overhead Conductors | \$978 | \$3,095 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1840-4 Primary Underground Conduit | \$189 | \$595 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1845-4 Primary Underground Conductors | \$439 | \$1,391 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on General Plant Assigned to Primary C&P | \$640 | \$2,016 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary C&P Operations and Maintenance | \$1,850 | \$5,832 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Allocation of General Expenses | \$860 | \$2,702 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admin and General Assigned to Primary C&P | \$1,723 | \$5,412 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PILs on Primary C&P | \$399 | \$1,262 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Return on Primary C&P | \$2,297 | \$7,256 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equity Return on Primary C&P | \$3,225 | \$10,188 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$13,336 | \$42,064 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets | \$13,774 (<mark>\$7,917)</mark> \$5,857 | \$45,203 <mark>(\$25,982)</mark> \$19,221 | \$14,573 (<mark>\$8,376)</mark> \$6,196 | \$57,788 (<mark>\$33,216)</mark> \$24,572 | \$10,588 <mark>(\$6,086)</mark> \$4,502 | \$4,284 (<mark>\$2,463)</mark> \$1,822 | \$0 \$0 \$0 |
| General Plant - Depreciation | \$1,087 | \$3,568 | \$1,150 | \$4,561 | \$836 | \$338 | \$0 |
| Total Net Fixed Assets Excluding General Plant | \$132,872 | \$437,350 | \$132,122 | \$525,236 | \$96,232 | \$38,891 | \$0 |
| Total Administration and General Expense | \$4,067 | \$14,096 | \$6,242 | \$18,240 | \$3,630 | \$1,884 | \$1,410 |
| Total O&M | \$4,366 | \$15,189 | \$6,860 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| Primary Conductors and Poles Gross Assets Acct 1830-4 Primary Poles, Towers & Fixtures | \$32,127 | \$101.206 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-4 Primary Poles, Towers & Fixtures | \$37,163 | \$117,664 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 1840-4 Primary Underground Conductors | \$14,088 | \$44,381 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 1845-4 Primary Underground Conductors | \$19,559 | \$61,926 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Subtotal | \$102,937 | \$325,176 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |

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Sheet 03.3 Primary Conductors a

LOCATION BY RATE CLASSIFICATION

| | - | - | | | I | | I |
|--|---------------------|--------------------|-------------------|----------------|-------------------|-----------------|-------------------|
| | 8 | 9 | 10 | 12 Embedded | 13 | 14 Embedded | 15 |
| | | Unmetered | Embedded | Distributor | Embedded | Distributor | Embedded |
| Description | Sentinel | Scattered Load | Distributor Hydro | Waterloo North | Distributor Hydro | Brantford Power | Distributor Hydro |
| | | Ocalier ed Load | One - CND | Hydro - CND | One 1 - BCP | BCP | One 2 - BCP |
| Primary Conductors and Poles Accumulated Depreciation | | | | | | | - |
| Acct 1830-4 Primary Poles, Towers & Fixtures | (\$6,975) | (\$21,971) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-4 Primary Overhead Conductors | (\$9,660) | | | \$0 \$0 | \$0 | \$0 \$0 | \$0 |
| Acct 1840-4 Primary Underground Conduit | (\$3,033) | | | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-4 Primary Underground Conductors | (\$5,055) | | | \$0 | \$0 | \$0 | \$0 |
| Subtotal | (\$24,723) | | | \$0 | \$0 | \$0 | \$0 |
| Primary Conductor & Pools - Net Fixed Assets | \$78,214 | \$247,058 | | \$0 | \$0 | 02 | \$0 |
| General Plant Assigned to Primary C&P - NFA | \$70,214 \$3,448 | \$247,058 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Primary C&P Net Fixed Assets Including General Plant | \$81,661 | \$257,916 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Triniary Odi Net Tixed Assets including General Flant | ψ01,001 | ψ207,910 | ψυ | ψΟ | ψυ | ψŪ | ψΟ |
| Acct 1830-3 Bulk Poles, Towers & Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-3 Bulk Overhead Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-3 Bulk Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-3 Bulk Underground Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | \$6,864 | \$23,882 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-5 Secondary Overhead Conductors | \$4,543 | \$15,805 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-5 Secondary Underground Conduit | \$8,500 | \$29,572 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-5 Secondary Underground Conductors | \$13,190 | \$45,890 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$33,096 | \$115,149 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operations and Maintenance | | | | | | | |
| Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour | \$121 | \$389 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5025 Overhead Distribution Lines & Feeders - Labour | \$121 | \$369 \$462 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour | \$28 | \$93 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5045 Underground Distribution Lines & Feeders - Other | \$122 | \$401 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid | \$59 | \$188 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5120 Maintenance of Poles, Towers & Fixtures | \$134 | \$431 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 |
| Acct 5125 Maintenance of Overhead Conductors & Devices | \$689 \$528 | \$2,205 \$1,692 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit | \$92 | \$301 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5150 Maintenance of Underground Conductors & Devices | \$527 | \$1,735 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 |
| Total | \$2,445 | \$7,897 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | . , | . , | | | | | |
| General Expenses | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | \$650 | \$2,119 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 - Load Dispatching | \$793 | \$2,586 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,443 | \$4,706 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary Conductors and Poles Gross Assets | \$102,937 | \$325,176 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ÷··=, | <i> </i> | \$\$ | ΨŬ | ¢0 | ψŪ | φo |
| Acct 1815 - 1855 | \$172,640 | \$566,292 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | |

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2019 Cost Allocation Model

Sheet 03.4 Secondary Cost Pool Worksheet - Application

| ALLOCATION BY RATE CLASSIFICATION | г | 4 | • | | | • | - |
|--|---------------|---------------|--------------|----------------|-------------------------|-------------|--------------|
| | | 1 | 2 | 3 | 5 | 6 | 7 |
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light |
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | \$172,978 | \$121,187 | \$17,485 | \$18,417 | \$0 | \$0 | \$15,187 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors | \$131,729 | \$92,288 | \$13,315 | \$14,025 | \$0 | \$0 | \$11,566 |
| Depreciation on Acct 1840-5 Secondary Underground Conduit | \$125,606 | \$87,998 | \$12,696 | \$13,373 | \$0 | \$0 | \$11,028 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | \$326,557 | \$228,782 | \$33,009 | \$34,768 | \$0 | \$0 | \$28,671 |
| Depreciation on General Plant Assigned to Secondary C&P | \$226,636 | \$158,979 | \$22,911 | \$23,857 | \$0 | \$0 | \$19,967 |
| Secondary C&P Operations and Maintenance | \$648,404 | \$455,681 | \$66,595 | \$71,674 | \$0 | \$0 | \$51,794 |
| Allocation of General Expenses | \$295,858 | \$207,962 | \$29,495 | \$30,479 | \$0 | \$0 | \$26,688 |
| Admin and General Assigned to Primary C&P | \$584,780 | \$408,179 | \$59,914 | \$65,922 | \$0 | \$0 | \$48,295 |
| PILs on Secondary C&P | \$141,798 | \$99,342 | \$14,333 | \$15,097 | \$0 | \$0 | \$12,450 |
| Debt Return on Secondary C&P | \$815,460 | \$571,303 | \$82,427 | \$86,820 | \$0 | \$0 | \$71,596 |
| Equity Return on Secondary C&P | \$1,144,897 | \$802,103 | \$115,727 | \$121,895 | \$0 | \$0 | \$100,520 |
| Total | \$4,614,704 | \$3,233,806 | \$467,909 | \$496,326 | \$0 | \$0 | \$397,761 |
| General Plant - Gross Assets | \$15,515,903 | \$8,844,275 | \$1,714,108 | \$3,091,059 | \$1,035,682 | \$387,112 | \$297,457 |
| General Plant - Accumulated Depreciation | (\$8,918,400) | (\$5,083,609) | (\$985,254) | (\$1,776,713) | (\$595,300) | (\$222,508) | (\$170,976) |
| General Plant - Net Fixed Assets | \$6,597,503 | \$3,760,666 | \$728,854 | \$1,314,346 | \$440,381 | \$164,604 | \$126,481 |
| General Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$81,751 | \$30,556 | \$23,480 |
| Total Net Fixed Assets Excluding General Plant | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 |
| Total Administration and General Expense | \$8,898,542 | \$6,086,205 | \$1,025,051 | \$1,124,621 | \$402,912 | \$123,885 | \$86,299 |
| Total O&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$439,560 | \$133,500 | \$92,553 |
| Secondary Conductors and Poles Gross Plant | | | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | \$7,566,506 | \$5,301,016 | \$764,829 | \$805,590 | \$0 | \$0 | \$664,325 |
| Acct 1835-5 Secondary Overhead Conductors | \$5,007,517 | \$3,508,215 | \$506,164 | \$533,140 | \$0 | \$0 | \$439,650 |
| Acct 1840-5 Secondary Underground Conduit | \$9,369,355 | \$6,564,074 | \$947,063 | \$997,536 | \$0 | \$0 | \$822,612 |
| Acct 1845-5 Secondary Underground Conductors | \$14,539,627 | \$10,186,313 | \$1,469,679 | \$1,548,004 | \$0 | \$0 | \$1,276,552 |
| Subtotal | \$36,483,005 | \$25,559,617 | \$3,687,735 | \$3,884,269 | \$0 | \$0 | \$3,203,139 |

2019 Cost Allocation Model

Sheet 03.4 Secondary Cost Pool Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| | Г | 1 | 2 | 3 | 5 | T |
|---|------------------------------|------------------------|----------------------|------------------------|-------------------------|----------|
| | | 1 | ۷ | 5 | 5 | ╂── |
| Description | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | I |
| Secondary Conductors and Poles Accumulated Depreciation | | | | | | <u> </u> |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | (\$1,642,655) | (\$1,150,827) | (\$166,041) | (\$174,890) | \$0 | |
| Acct 1835-5 Secondary Overhead Conductors | (\$1,301,676) | (\$911,941) | (\$131,575) | | \$0 | |
| Acct 1840-5 Secondary Underground Conduit | (\$2,017,159) | (\$1,413,201) | (\$203,896) | | \$0 | |
| Acct 1845-5 Secondary Underground Conductors | (\$3,757,939) | (\$2,632,773) | (\$379,856) | (\$400,100) | \$0 | |
| Subtotal | (\$8,719,428) | (\$6,108,742) | (\$881,368) | (\$928,339) | \$0 | |
| Secondary Conductor & Pools - Net Fixed Assets | \$27,763,577 | \$19,450,875 | \$2,806,368 | \$2,955,930 | \$0 | |
| General Plant Assigned to Secondary C&P - NFA | \$1,220,860 | \$856,402 | \$123,420 | \$128,515 | \$0 | |
| Secondary C&P Net Fixed Assets Including General Plant | \$28,984,437 | \$20,307,278 | \$2,929,788 | \$3,084,445 | \$0 | |
| Acct 1830-3 Bulk Poles, Towers & Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1835-3 Bulk Overhead Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1840-3 Bulk Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Acct 1845-3 Bulk Underground Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Subtotal | \$0 | \$ <i>0</i> | \$0 | \$ <i>0</i> | \$0 | |
| Acet 1020 A Drimery Deles Toward & Firstward | ¢22.049.707 | \$16,850,957 | \$3,231,283 | \$6,570,095 | \$3,147,865 | |
| Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors | \$32,048,707 \$37,072,459 | \$20,070,734 | \$3,943,005 | \$8,259,132 | \$3,964,070 | |
| Acct 1840-4 Primary Underground Conductors | \$14,054,033 | \$7,389,500 | \$1,416,986 | \$2,881,125 | \$1,380,405 | |
| Acct 1845-4 Primary Underground Conductors | \$19,511,022 | \$10,563,112 | \$2,075,181 | \$4,346,734 | \$2,086,267 | |
| Subtotal | \$102,686,220 | \$54,874,302 | \$10,666,455 | \$22,057,086 | \$10,578,608 | |
| | | | | | | |
| Operations and Maintenance | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | \$123,000 | \$68,853 | \$12,715 | \$24,342 | \$10,708 | |
| Acct 5025 Overhead Distribution Lines & Feeders - Other | \$145,826 \$20,427 | \$81,630 \$17,774 | \$15,075 | \$28,860 \$5,006 | \$12,695 | |
| Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other | \$29,437 \$126,906 | \$17,774 \$76,626 | \$3,026 \$13,047 | \$5,006 \$21,580 | \$1,776 \$7,655 | |
| Acct 5090 Underground Distribution Lines & Feeders - Chief | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid | \$59,557 | \$33,339 | \$6,157 | \$11,787 | \$5,185 | |
| Acct 5120 Maintenance of Poles, Towers & Fixtures | \$136,406 | \$76,275 | \$13,760 | \$25,396 | \$10,839 | |
| Acct 5125 Maintenance of Overhead Conductors & Devices | \$695,332 \$534,518 | \$389,620 \$299,210 | \$73,518 \$55,256 | \$145,284 \$105,784 | \$65,503 \$46,532 | |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit | \$95,195 | \$56,709 | \$9,608 | \$15,763 | \$5,610 | |
| Acct 5150 Maintenance of Underground Conductors & Devices | \$548,033 | \$333,954 | \$57,053 | \$94,874 | \$33,578 | |
| Total | \$2,494,211 | \$1,433,990 | \$259,216 | \$478,677 | \$200,079 | |
| Conoral Exponsos | | | | | | |
| General Expenses Acct 5005 - Operation Supervision and Engineering | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | |
| Acct 5010 - Load Dispatching | \$821,287 | \$388,762 \$474,356 | \$87,153 | \$163,533 | \$55,895 | |
| Acct 5085 - Miscellaneous Distribution Expense | \$320 | \$185 | \$34 | \$64 | \$22 | |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total | \$1,494,699 | \$863,304 | \$158,613 | \$297,621 | \$101,727 | |
| Secondary Conductors and Poles Gross Assets | \$36,483,005 | \$25,559,617 | \$3,687,735 | \$3,884,269 | \$0 | |
| Acct 1815 - 1855 | \$185,929,971 | \$106,104,727 | \$19,831,154 | \$37,928,616 | \$12,978,301 | |
| | | | | | | |

| 6 | 7 |
|--|--|
| Large Use 1 | Street Light |
| \$0 \$0 \$0 \$0 | (\$144,222) (\$114,285) (\$177,103) (\$329,940) |
| \$0 | (\$765,549) |
| \$0 \$0 \$0 | \$2,437,589 \$107,561 \$2,545,150 |
| \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| \$0 | \$0 |
| \$1,997,979 \$541,105 \$876,156 \$284,781 | \$117,194 \$139,586 \$51,392 \$73,463 |
| \$3,700,022 | \$381,635 |
| \$3,823 \$4,532 \$595 \$2,563 \$0 \$1,851 \$6,880 \$8,941 \$16,613 \$3,561 \$4,583 | \$2,049 \$2,429 \$1,139 \$4,911 \$0 \$992 \$2,691 \$9,571 \$8,903 \$3,552 \$21,728 |
| \$53,942 | \$57,965 |
| \$16,216 \$19,786 \$8 \$0 | \$14,084 \$17,185 \$7 \$0 |
| \$36,010 | \$31,275 |
| \$0 | \$3,203,139 |
| \$4,594,542 | \$3,753,698 |

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Sheet 03.4 Secondary Cost Pool

LOCATION BY RATE CLASSIFICATION

| | 8 | 9 | 10 | 12 | 13 | 14 | 15 |
|--|---|---|---|--|---|--|--|
| <u>Description</u> | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Brantford Power | Embedded Distributor Hydro One 2 - BCP |
| Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures | \$157 | \$546 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1835-5 Secondary Overhead Conductors | \$119 | \$416 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1840-5 Secondary Underground Conduit | \$114 | \$396 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on Acct 1845-5 Secondary Underground Conductors | \$296 | \$1,031 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Depreciation on General Plant Assigned to Secondary C&P | \$206 | \$715 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Secondary C&P Operations and Maintenance | \$595 | \$2,065 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Allocation of General Expenses | \$277 | \$957 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admin and General Assigned to Primary C&P | \$554 | \$1,917 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PILs on Secondary C&P | \$129 | \$448 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Return on Secondary C&P | \$740 | \$2,574 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equity Return on Secondary C&P | \$1,039 | \$3,614 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$4,225 | \$14,677 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets | \$13,774 <mark>(\$7,917)</mark> \$5,857 | \$45,203 <mark>(\$25,982)</mark> \$19,221 | \$14,573 <mark>(\$8,376)</mark> \$6,196 | \$57,788 <mark>(\$33,216)</mark> \$24,572 | \$10,588 <mark>(\$6,086)</mark> \$4,502 | \$4,284 <mark>(\$2,463)</mark> \$1,822 | \$0 \$0 \$0 |
| General Plant - Depreciation | \$1,087 | \$3,568 | \$1,150 | \$4,561 | \$836 | \$338 | \$0 |
| Total Net Fixed Assets Excluding General Plant | \$132,872 | \$437,350 | \$132,122 | \$525,236 | \$96,232 | \$38,891 | \$0 |
| Total Administration and General Expense | \$4,067 | \$14,096 | \$6,242 | \$18,240 | \$3,630 | \$1,884 | \$1,410 |
| Total O&M | \$4,366 | \$15,189 | \$6,860 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| <u>Secondary Conductors and Poles Gross Plant</u> Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors | \$6,864 \$4,543 | \$23,882 \$15,805 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 1840-5 Secondary Underground Conduit | \$8,500 | \$29,572 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-5 Secondary Underground Conductors | \$13,190 | \$45,890 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 |
| Subtotal | \$33,096 | \$115,149 | \$0 | \$0 | \$0 | \$0 | \$0 |

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Sheet 03.4 Secondary Cost Pool

LOCATION BY RATE CLASSIFICATION

| LOCATION BY RATE CLASSIFICATION | | | | | | | |
|--|----------------------|---------------------------------------|-------------------|-------------------------------|-------------------|----------------------------------|-------------------|
| | 8 | 9 | 10 | 12 | 13 | 14 | 15 |
| | | | Embedded | Embedded | Embedded | Embedded | Embedded |
| Description | Sentinel | Unmetered Scattered Load | Distributor Hydro | Distributor | Distributor Hydro | Distributor Brantford Power - | Distributor Hydro |
| | | Scattered Load | One - CND | Waterloo North Hydro - CND | One 1 - BCP | Brantford Power - | One 2 - BCP |
| Secondary Conductors and Poles Accumulated Depreciation | | • | | | | | |
| Acct 1830-5 Secondary Poles, Towers & Fixtures | (\$1,490) | · · · · · · · · · · · · · · · · · · · | | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-5 Secondary Overhead Conductors | (\$1,181) | · · · · · · · · · · · · · · · · · · · | | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-5 Secondary Underground Conduit | (\$1,830) | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-5 Secondary Underground Conductors | (\$3,409) | (\$11,861) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | (\$7,910) | (\$27,521) | \$O | \$0 | \$0 | \$0 | \$0 |
| Secondary Conductor & Pools - Net Fixed Assets | \$25,186 | \$87,628 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant Assigned to Secondary C&P - NFA | \$1,110 | \$3,851 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Secondary C&P Net Fixed Assets Including General Plant | \$26,296 | \$91,479 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1830-3 Bulk Poles, Towers & Fixtures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-3 Bulk Overhead Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-3 Bulk Underground Conduit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-3 Bulk Underground Conductors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | · | | | | | | |
| Acct 1830-4 Primary Poles, Towers & Fixtures | \$32,127 | \$101,206 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1835-4 Primary Overhead Conductors | \$37,163 | \$117,664 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors | \$14,088 \$19,559 | \$44,381 \$61,926 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | | | | | · · | | |
| Subtotal | \$102,937 | \$325,176 | \$O | \$0 | \$0 | \$0 | \$0 |
| Operations and Maintenance | | | | | | | |
| Acct 5020 Overhead Distribution Lines & Feeders - Labour | \$121 | \$389 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5025 Overhead Distribution Lines & Feeders - Other | \$144 | \$462 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| Acct 5040 Underground Distribution Lines & Feeders - Labour | \$28 | \$93 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5045 Underground Distribution Lines & Feeders - Other | \$122 | \$401 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5090 Underground Distribution Lines & Feeders - Rental Paid | \$0 \$59 | \$0 \$188 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures | \$134 | \$431 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5125 Maintenance of Overhead Conductors & Devices | \$689 | \$2,205 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5135 Overhead Distribution Lines & Feeders - Right of Way | \$528 | \$1,692 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5145 Maintenance of Underground Conduit | \$92 | \$301 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5150 Maintenance of Underground Conductors & Devices | \$527 | \$1,735 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$2,445 | \$7,897 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Expenses | | | | | | | |
| Acct 5005 - Operation Supervision and Engineering | \$650 | \$2,119 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5000 - Operation Supervision and Engineering Acct 5010 - Load Dispatching | \$793 | \$2,586 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$0 | ¢2,000 \$1 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| Total | \$1,443 | \$4,706 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Secondary Conductors and Poles Gross Assets | \$33,096 | \$115,149 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815 - 1855 | \$172,640 | \$566,292 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ψ172,040 | 4J00,292 | φU | ψÛ | φU | φU | ФО |

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2019 Cost Allocation Model

Sheet 03.5 USL Metering Credit Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

| Description | GS <50 |
|--|---------------|
| Depreciation on Acct 1860 Metering | \$185,352 |
| Depreciation on General Plant Assigned to Metering | \$9,254 |
| Acct 5065 - Meter expense | \$210,915 |
| Acct 5070 & 5075 - Customer Premises | \$534 |
| Acct 5175 - Meter Maintenance | \$0 |
| Acct 5310 - Meter Reading | \$41,457 |
| Admin and General Assigned to Metering | \$227,534 |
| PILs on Metering | \$5,789 |
| Debt Return on Metering | \$33,292 |
| Equity Return on Metering | \$46,741 |
| Total | \$760,868 |
| Number of Customers | 6,451 |
| Metering Unit Cost (\$/Customer/Month) | \$9.83 |
| General Plant - Gross Assets | \$1,714,108 |
| General Plant - Accumulated Depreciation | (\$985,254) |
| General Plant - Net Fixed Assets | \$728,854 |
| General Plant - Depreciation | \$135,302 |
| Total Net Fixed Assets Excluding General Plant | \$16,572,878 |
| Total Administration and General Expense | \$1,025,051 |
| Total O&M | \$1,139,355 |
| Metering Rate Base | |
| Acct 1860 - Metering - Gross Assets | \$2,293,619 |
| Metering - Accumulated Depreciation | (\$1,160,150) |
| Metering - Net Fixed Assets | \$1,133,469 |
| General Plant Assigned to Metering - NFA | \$49,849 |
| Metering Net Fixed Assets Including General Plant | \$1,183,318 |

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2019 Cost Allocation Model

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Sheet 03.6 MicroFIT Charge Worksheet - Application

Instructions: More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

| Description | Residential | onthly it Cost |
|---|--------------------|-------------------|
| Customer Premises - Operations Labour (5070) | \$ 3,706.12 | \$ 0.01 |
| Customer Premises - Materials and Expenses (5075) | \$ 1,149.65 | \$ 0.00 |
| Meter Expenses (5065) | \$ 623,572.14 | \$ 0.89 |
| Maintenance of Meters (5175) | \$ - | \$ - |
| Meter Reading Expenses (5310) | \$ 377,097.99 | \$ 0.54 |
| Customer Billing (5315) | \$ 1,523,767.59 | \$ 2.16 |
| Amortization Expense - General Plant Assigned to Meters | \$ 27,389.92 | \$ 0.04 |
| Admin and General Expenses allocated to O&M expenses for meters | \$ 233,184.43 | \$ 0.33 |
| Allocated PILS (general plant assigned to meters) | \$ 721.79 | \$ 0.00 |
| Interest Expense | \$ 4,150.90 | \$ 0.01 |
| Income Expenses | \$ 5,827.82 | \$ 0.01 |
| Total Cost | \$ 2,800,568.34 | \$ 3.98 |
| | | |
| Number of Residential Customers | 58677.22838 | |

2019 Cost Allocation Model

EB-2018-0028 Sheet O4 Summary of Allocators by Class & Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|-------------------|--|-------------|------------------------------|------------------------------|----------------------------|------------------------------|-------------------------|-----------------------------|----------------------------|----------------------|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents | gp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1805 1805-1 | Land Land Station >50 kV | dp | \$0 \$347,843 | \$0 \$115,858 | \$0 \$35,968 | \$0 \$109,024 | \$0 \$52,985 | \$0 \$32,764 | \$0 \$824 | \$0 \$28 |
| 1805-2 | Land Station >50 kV | dp dp | φ3+7,0+3 \$0 | \$113,858 \$0 | \$00,900 \$0 | \$109,024 | \$02,985 \$0 | \$32,704 \$0 | \$024 \$0 | \$0 |
| 1806 | Land Rights | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 |
| 1806-1 | Land Rights Station >50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-1 | Buildings and Fixtures > 50 kV | dp | \$1,451,373 | \$483,418 | \$150,078 | \$454,901 | \$221,079 | \$136,709 | \$3,437 | \$115 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810 | Leasehold Improvements | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1810-1 1810-2 | Leasehold Improvements >50 kV | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1810-2 | Leasehold Improvements <50 kV Transformer Station Equipment - Normally Primary above 50 kV | dp dp | \$9,496,692 | \$3,163,124 | \$981,995 | ₄₀ \$2,976,528 | \$0 \$1,446,576 | \$894,521 | پو \$22,491 | \$0 \$752 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$0,490,092 \$0 | \$0 | \$01,995 \$0 | \$0 \$0 | \$0 \$0 | \$094,321 \$0 | \$0 | \$0 \$0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dn | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1020 2 | Distribution Station Equipment - Normally Primary below 50 kV | dp | ΨΟ | ψυ | ψυ | ψυ | ψυ | ΨΟ | ΨΟ | ΨΟ |
| 1820-3 | (Wholesale Meters) | up | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825 | Storage Battery Equipment | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-1 | Storage Battery Equipment > 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-2 | Storage Battery Equipment <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | dp | \$32,048,707 | \$16,850,957 | \$3,231,283 | \$6,570,095 | \$3,147,865 | \$1,997,979 | \$117,194 | \$32,127 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | dp | \$7,566,506 | \$5,301,016 | \$764,829 | \$805,590 | \$0 \$0 | \$0 \$0 | \$664,325 | \$6,864 |
| 1835 1835-3 | Overhead Conductors and Devices | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1835-4 | Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary | dp dp | مو \$37,072,459 | \$0 \$20,070,734 | \$0 \$3,943,005 | \$0 \$8,259,132 | ۍ \$3,964,070 | ە ن \$541,105 | ₄₀ \$139,586 | \$0 \$37,163 |
| 1835-5 | Overhead Conductors and Devices - Finnary Overhead Conductors and Devices - Secondary | dp | \$5,007,517 | \$3,508,215 | \$506,164 | \$533,140 | \$0,904,070 \$0 | \$0 \$0 | \$439,650 | \$4,543 |
| 1840 | Underground Conduit | dp | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-3 | Underground Conduit - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-4 | Underground Conduit - Primary | dp | \$14,054,033 | \$7,389,500 | \$1,416,986 | \$2,881,125 | \$1,380,405 | \$876,156 | \$51,392 | \$14,088 |
| 1840-5 | Underground Conduit - Secondary | dp | \$9,369,355 | \$6,564,074 | \$947,063 | \$997,536 | \$0 | \$0 | \$822,612 | \$8,500 |
| 1845 | Underground Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-4 | Underground Conductors and Devices - Primary | dp | \$19,511,022 | \$10,563,112 | \$2,075,181 | \$4,346,734 | \$2,086,267 | \$284,781 | \$73,463 | \$19,559 \$12,400 |
| 1845-5 1850 | Underground Conductors and Devices - Secondary Line Transformers | dp | \$14,539,627 \$35,716,261 | \$10,186,313 \$21,055,210 | \$1,469,679 \$4,404,123 | \$1,548,004 \$9,006,262 | \$0 \$953,118 | \$0 \$0 | \$1,276,552 \$146,433 | \$13,190 \$35,856 |
| 1855 | Services | dp dp | \$1,547,792 | \$21,055,210 | \$90,847 | \$9,000,202 \$4,471 | \$953,118 \$0 | \$0 \$0 | \$140,433 \$0 | ۵۵۵,۵۵۵ \$0 |
| 1860 | Meters | dp dp | \$10,240,760 | \$6,781,105 | \$2,293,619 | \$940,021 | \$46,421 | \$154,736 | \$0 \$0 | \$0 \$0 |
| 1905 | Land | gp | \$213,629 | \$121,771 | \$23,600 | \$42,559 | \$14,260 | \$5,330 | \$4,095 | \$1 <u>9</u> 0 |
| 1906 | Land Rights | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1908 | Buildings and Fixtures | gp | \$2,140,600 | \$1,220,171 | \$236,481 | \$426,448 | \$142,884 | \$53,407 | \$41,038 | \$1,900 |
| 1910 | Leasehold Improvements | gp | \$24,525 | \$13,980 | \$2,709 | \$4,886 | \$1,637 | \$612 | \$470 | \$22 |
| 1915 | Office Furniture and Equipment | gp | \$540,195 | \$307,918 | \$59,678 | \$107,617 | \$36,058 | \$13,478 | \$10,356 | \$480 |
| 1920 | Computer Equipment - Hardware | gp | \$2,252,059 | \$1,283,704 | \$248,795 | \$448,652 | \$150,324 | \$56,187 | \$43,174 | \$1,999 |
| 1925 | Computer Software | gp | \$5,484,988 | \$3,126,517 | \$605,950 | \$1,092,712 | \$366,121 | \$136,847 | \$105,153 | \$4,869 \$2,264 |
| 1930 | Transportation Equipment | gp | \$3,676,208 | \$2,095,488 \$2,095,488 | \$406,126 | \$732,370 | \$245,386 \$1,028 | \$91,719 | \$70,477 \$205 | \$3,264 |
| 1935 | Stores Equipment | gp | \$15,399 | \$8,778 | \$1,701 | \$3,068 | \$1,028 | \$384 | \$295 | \$14 |

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2019 Cost Allocation Model

EB-2018-0028 Sheet O4 Summary of Allocators by Class & Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|---------------------------|---|-------------|------------------------------|-----------------------|----------------------|-----------------------------|-------------------------|--------------------------|---------------------------|-------------------|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| 1940 | Tools, Shop and Garage Equipment | gp | \$821,439 | \$468,231 | \$90,748 | \$163,646 | \$54,831 | \$20,494 | \$15,748 | \$729 |
| 1945 | Measurement and Testing Equipment | gp | \$11,161 \$12,750 | \$6,362 \$7,268 | \$1,233 \$1,400 | \$2,224 \$2,540 | \$745 \$851 | \$278 \$318 | \$214 \$244 | \$10 \$11 |
| 1950 1955 | Power Operated Equipment Communication Equipment | gp | \$512 \$512 | \$292 | \$1,409 \$57 | \$2,540 \$102 | \$34 | ۵ 310 \$13 | ع 244 \$10 | \$0 |
| 1960 | Miscellaneous Equipment | gp gp | \$304,897 | \$173,796 | \$33,683 | \$60,741 | \$20,352 | \$7,607 | \$5,845 | \$271 |
| 1970 | Load Management Controls - Customer Premises | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1975 | Load Management Controls - Utility Premises | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1980 | System Supervisory Equipment | gp | \$17,541 | \$9,999 | \$1,938 | \$3,494 | \$1,171 | \$438 | \$336 | \$16 |
| 1990 | Other Tangible Property | gp | \$0 (\$24.075.080) | \$0 (\$18,704,222) | \$0 (\$2,621,512) | \$0 (\$6.147.000) | \$0 | \$0 (\$660.275) | \$0 (\$630,112) | \$0 (\$20,442) |
| <mark>1995</mark> 2005 | Contributions and Grants - Credit Property Under Capital Leases | co | (\$31,975,089) \$0 | (\$18,794,222) \$0 | (\$3,621,512) \$0 | (\$6,147,900) \$0 | (\$1,983,202) \$0 | (\$660,275) \$0 | (\$639,112) \$0 | (\$29,442) \$0 |
| 2005 | Electric Plant Purchased or Sold | gp gp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & | accum dep | ~ ~ | ~ ~ | ψ υ | Ψ° | ψ υ | φ υ | φe | <i>t</i> . |
| | Equipment | | (\$25,254,404) | (\$14,361,067) | (\$3,101,684) | (\$4,830,580) | (\$1,712,745) | (\$686,247) | (\$423,452) | (\$18,386) |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | accum dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3046 | Balance Transferred From Income | NI | (\$6,207,564) | (\$3,522,226) | (\$683,422) | (\$1,246,639) | (\$420,545) | (\$160,336) | (\$118,202) | (\$5,479) |
| 4080 | blank row Distribution Services Revenue | CREV | (\$34,307,099) | (\$18,055,631) | (\$4,255,844) | (\$7,669,610) | (\$2,072,730) | (\$1,071,332) | (\$692,011) | (\$15,011) |
| 4082 | Retail Services Revenues | mi | (\$31,200) | (\$21,438) | (\$3,602) | (\$3,908) | (\$1,402) | | (\$298) | (\$14) |
| 4084 | Service Transaction Requests (STR) Revenues | mi | (\$660) | (\$453) | | | (\$1,402) | | | (\$14) |
| 4086 | | mi | | | (\$76) | (\$83) | | | (\$6) (\$27,249) | |
| 4090 | SSS Admin Charge | | (\$189,732) | (\$134,313) | (\$14,766) | (\$1,834) | (\$69) | (\$5) | (\$37,218) | (\$385) |
| 4090 | Electric Services Incidental to Energy Sales | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Interdepartmental Rents | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4210 | Rent from Electric Property | mi | (\$497,799) | (\$278,358) | (\$50,215) | (\$92,682) | (\$39,556) | (\$25,106) | (\$9,820) | (\$490) |
| 4215 | Other Utility Operating Income | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4220 | Other Electric Revenues | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4225 | Late Payment Charges | mi | (\$189,000) | (\$139,227) | (\$26,396) | (\$20,838) | (\$1,976) | (\$305) | (\$28) | (\$4) |
| 4235 | Miscellaneous Service Revenues | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4235-1 | Account Set Up Charges | mi | (\$137,145) | (\$115,342) | (\$15,216) | (\$5,829) | (\$442) | (\$126) | (\$8) | (\$7) |
| 4235-90 | Miscellaneous Service Revenues - Residual | mi | (\$500,000) | (\$343,554) | (\$57,731) | (\$62,623) | (\$22,475) | (\$6,867) | (\$4,772) | (\$225) |
| 4240 | Provision for Rate Refunds | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4245 | Government Assistance Directly Credited to Income | mi | (\$272,683) | (\$187,363) | (\$31,485) | (\$34,152) | (\$12,257) | (\$3,745) | (\$2,602) | (\$123) |
| 4305 | Regulatory Debits | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4310 | Regulatory Credits | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4315 | Revenues from Electric Plant Leased to Others | mi | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 |
| 4320 | Expenses of Electric Plant Leased to Others | mi | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | mi | (\$33,880) | (\$23,309) | (\$3,909) | پ و (\$4,195) | (\$1,508) | | پ و (\$318) | پو (\$15) |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | mi | | | | | | | | |
| 4335 | Profits and Losses from Financial Instrument Hedges | mi | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 4335 | Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | <u></u> ቆ0 | \$0 \$0 |
| 4340 4345 | Gains from Disposition of Future Use Utility Plant | mi | | • | • | | | | ΦŪ | |
| 4350 | | mi | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | Losses from Disposition of Future Use Utility Plant | | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 |
| 4355 | Gain on Disposition of Utility and Other Property | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4360 | Loss on Disposition of Utility and Other Property | mi | \$300,000 | \$206,132 | \$34,639 | \$37,574 | \$13,485 | \$4,120 | \$2,863 | \$135 |
| 4365 | Gains from Disposition of Allowances for Emission | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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2019 Cost Allocation Model

EB-2018-0028 Sheet O4 Summary of Allocators by Class & Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|-------------------|--|-------------|--------------------------|----------------|-----------------|-------------------|-------------------------|-----------------------------|----------------------------|------------|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| 4370 | Losses from Disposition of Allowances for Emission | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4375 | Revenues from Non-Utility Operations | mi | (\$617,780) | (\$425,021) | (\$71,271) | (\$76,488) | (\$27,496) | (\$8,351) | (\$5,790) | (\$273) |
| 4380 | Expenses of Non-Utility Operations | mi | \$330,000 | \$226,746 | \$38,103 | \$41,331 | \$14,833 | \$4,532 | \$3,149 | \$149 |
| 4390 | Miscellaneous Non-Operating Income | mi | (\$82,200) | (\$56,480) | (\$9,491) | (\$10,295) | (\$3,695) | (\$1,129) | (\$785) | (\$37) |
| 4395 | Rate-Payer Benefit Including Interest | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Foreign Exchange Gains and Losses, Including Amortization | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Interest and Dividend Income | mi | (\$100,000) | (\$68,711) | (\$11,546) | (\$12,525) | (\$4,495) | (\$1,373) | (\$954) | (\$45) |
| | Equity in Earnings of Subsidiary Companies | mi | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4705 | Power Purchased | сор | \$94,157,394 | \$26,534,211 | \$11,153,365 | \$28,180,742 | \$12,311,556 | \$8,345,804 | \$218,406 | \$7,302 |
| 4707 | Charges - Global Adjustment | сор | \$82,792,378 | \$23,331,470 | \$9,807,128 | \$24,779,261 | \$10,825,522 | \$7,338,446 | \$192,044 | \$6,421 |
| 4708 | Charges-WMS | сор | \$6,619,211 | \$1,865,340 | \$784,075 | \$1,981,090 | \$865,495 | \$586,705 | \$15,354 | \$513 |
| 4710 | Cost of Power Adjustments | сор | (\$458,181) | (\$129,119) | (\$54,274) | (\$137,131) | (\$59,909) | (\$40,612) | (\$1,063) | (\$36) |
| 4712 | Charges-One-Time | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4714 | Charges-NW | сор | \$11,446,106 | \$3,225,593 | \$1,355,843 | \$3,425,751 | \$1,496,636 | \$1,014,545 | \$26,550 | \$888 |
| | System Control and Load Dispatching | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Charges-CN | сор | \$8,639,061 | \$2,434,548 | \$1,023,335 | \$2,585,619 | \$1,129,601 | \$765,738 | \$20,039 | \$670 |
| | Rural Rate Assistance Expense | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| | Charges-LV | сор | \$507,967 | \$143,149 | \$60,171 | \$152,032 | \$66,419 | \$45,025 | \$1,178 | \$39 |
| | Charges-Smart Metering Entity | сор | \$445,476 | \$401,352 | \$44,123 | \$0 | \$00,419 \$0 | φ - 3,025 \$0 | \$0 \$0 | \$0 |
| | Operation Supervision and Engineering | di | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 | \$650 |
| | Load Dispatching | di | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 | \$793 |
| | Station Buildings and Fixtures Expense | di | ¢021,207 \$0 | \$0 | \$0 | \$0 | \$00,000 | \$0 | \$0 | \$0 |
| | Transformer Station Equipment - Operation Labour | di | \$16,808 | \$5,598 | \$1,738 | \$5,268 | \$2,560 | \$1,583 | \$40 | \$0 \$1 |
| | Transformer Station Equipment - Operation Supplies and Expenses | di | \$10,808 | \$80,521 | \$24,998 | \$75,771 | \$36,824 | \$22,771 | \$ 4 0 \$573 | \$19 |
| | Distribution Station Equipment - Operation Labour | di | | | | | | | | |
| | Distribution Station Equipment - Operation Supplies and Expenses | di | \$ 0 (\$1,108) | \$0 (\$324) | \$0 (\$115) | \$0 (\$370) | \$0 (\$181) | \$0 (\$115) | \$0 (\$2) | \$0 \$0 |
| | Overhead Distribution Lines and Feeders - Operation Labour | di | \$123,000 | \$68,853 | \$12,715 | \$24,342 | \$10,708 | \$3,823 | \$2,049 | \$121 |
| | Overhead Distribution Lines & Feeders - Operation Supplies and | di | ···· | +, | ÷-,- ;- ;- | <i> </i> | <i> </i> | +-, | <i>+_,</i> | + |
| | Expenses | | \$145,826 | \$81,630 | \$15,075 | \$28,860 | \$12,695 | \$4,532 | \$2,429 | \$144 |
| 5030 | Overhead Subtransmission Feeders - Operation | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5035 | Overhead Distribution Transformers- Operation | di | \$23,827 | \$14,046 | \$2,938 | \$6,008 | \$636 | \$0 | \$98 | \$24 |
| | Underground Distribution Lines and Feeders - Operation Labour | di | \$29,437 | \$17,774 | \$3,026 | \$5,006 | \$1,776 | \$595 | \$1,139 | \$28 |
| | Underground Distribution Lines & Feeders - Operation Supplies & | di | • • • • • • • • • • | • | • • • • • • • • | • | • | • | • · · · · | • |
| | Expenses | | \$126,906 | \$76,626 | \$13,047 | \$21,580 | \$7,655 | \$2,563 | \$4,911 | \$122 |
| | Underground Subtransmission Feeders - Operation | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Underground Distribution Transformers - Operation | di | \$64,180 | \$37,835 | \$7,914 | \$16,184 | \$1,713 | \$0 | \$263 | \$64 |
| | Meter Expense | cu | \$941,713 | \$623,572 | \$210,915 | \$86,442 | \$4,269 | \$14,229 | \$0 | \$0 |
| | Customer Premises - Operation Labour | cu | \$5,235 | \$3,706 | \$407 | \$51 | \$2 | \$0 | \$1,027 | \$11 |
| | Customer Premises - Materials and Expenses | cu | \$1,624 | \$1,150 | \$126 | \$16 | \$1 | \$0 | \$319 | \$3 |
| | Miscellaneous Distribution Expense | di | \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 | \$0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | di | \$59,557 | \$33,339 | \$6,157 | \$11,787 | \$5,185 | \$1,851 | \$992 | \$59 |
| 5096 | Other Rent | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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2019 Cost Allocation Model

EB-2018-0028 Sheet O4 Summary of Allocators by Class & Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|-------------------|---|-------------|-------------|-------------|-----------|-------------------|-------------------------|-------------|--------------|----------|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| 5105 | Maintenance Supervision and Engineering | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | di | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5112 | Maintenance of Transformer Station Equipment | di | \$17,354 | \$5,780 | \$1,795 | \$5,439 | \$2,643 | \$1,635 | \$41 | \$1 |
| 5114 | Maintenance of Distribution Station Equipment | di | \$1,867 | \$547 | \$194 | \$623 | \$305 | \$194 | \$4 | \$0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | di | \$136,406 | \$76,275 | \$13,760 | \$25,396 | \$10,839 | \$6,880 | \$2,691 | \$134 |
| 5125 | Maintenance of Overhead Conductors and Devices | di | \$695,332 | \$389,620 | \$73,518 | \$145,284 | \$65,503 | \$8,941 | \$9,571 | \$689 |
| 5130 | Maintenance of Overhead Services | di | \$297,423 | \$279,107 | \$17,457 | \$859 | \$0 | \$0 | \$0 | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | di | \$534,518 | \$299,210 | \$55,256 | \$105,784 | \$46,532 | \$16,613 | \$8,903 | \$528 |
| 5145 | Maintenance of Underground Conduit | di | \$95,195 | \$56,709 | \$9,608 | \$15,763 | \$5,610 | \$3,561 | \$3,552 | \$92 |
| 5150 | Maintenance of Underground Conductors and Devices | di | \$548,033 | \$333,954 | \$57,053 | \$94,874 | \$33,578 | \$4,583 | \$21,728 | \$527 |
| 5155 | Maintenance of Underground Services | di | \$115,620 | \$108,500 | \$6,786 | \$334 | \$0 | \$0 | \$0 | \$0 |
| 5160 | Maintenance of Line Transformers | di | \$186,744 | \$110,088 | \$23,027 | \$47,090 | \$4,983 | \$0 | \$766 | \$187 |
| 5175 | Maintenance of Meters | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5305 | Supervision | cu | \$983,988 | \$827,555 | \$109,175 | \$41,819 | \$3,173 | \$903 | \$56 | \$51 |
| 5310 | Meter Reading Expense | cu | \$467,742 | \$377,098 | \$41,457 | \$46,353 | \$2,082 | \$289 | \$0 | \$0 |
| 5315 | Customer Billing | cu | \$1,811,807 | \$1,523,768 | \$201,022 | \$77,002 | \$5,842 | \$1,662 | \$104 | \$93 |
| 5320 | Collecting | cu | \$403,051 | \$338,974 | \$44,719 | \$17,130 | \$1,300 | \$370 | \$23 | \$21 |
| 5325 | Collecting- Cash Over and Short | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5330 | Collection Charges | cu | \$29,328 | \$24,665 | \$3,254 | \$1,246 | \$95 | \$27 | \$2 | \$2 |
| 5335 | Bad Debt Expense | cu | \$249,424 | \$135,010 | \$23,718 | \$19,188 | \$71,508 | \$0 | \$0 | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5405 | Supervision | ad | \$6,220 | \$4,279 | \$718 | \$770 | \$277 | \$84 | \$58 | \$3 |
| 5410 | Community Relations - Sundry | ad | \$21,725 | \$14,946 | \$2,506 | \$2,690 | \$967 | \$294 | \$204 | \$10 |
| 5415 | Energy Conservation | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5420 | Community Safety Program | ad | \$70,270 | \$40,055 | \$7,763 | \$13,999 | \$4,691 | \$1,753 | \$1,347 | \$62 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supervision | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5520 | Miscellaneous Sales Expense | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses | ad | \$1,973,164 | \$1,357,500 | \$227,636 | \$244,298 | \$87,822 | \$26,672 | \$18,491 | \$872 |
| 5610 | Management Salaries and Expenses | ad | \$2,159,989 | \$1,486,032 | \$249,190 | \$267,429 | \$96,137 | \$29,198 | \$20,242 | \$955 |
| 5615 | General Administrative Salaries and Expenses | ad | \$1,184,543 | \$814,943 | \$136,656 | \$146,659 | \$52,722 | \$16,012 | \$11,101 | \$524 |
| 5620 | Office Supplies and Expenses | ad | \$486,337 | \$334,591 | \$56,107 | \$60,214 | \$21,646 | \$6,574 | \$4,558 | \$215 |
| 5625 | Administrative Expense Transferred Credit | ad | (\$1,200) | (\$826) | (\$138) | (\$149) | (\$53) | (\$16) | (\$11) | (\$1) |
| 5630 | Outside Services Employed | ad | \$368,393 | \$253,447 | \$42,500 | \$45,611 | \$16,396 | \$4,980 | \$3,452 | \$163 |
| 5635 | Property Insurance | ad | \$28,272 | \$16,115 | \$3,123 | \$5,632 | \$1,887 | \$705 | \$542 | \$25 |
| 5640 | Injuries and Damages | ad | \$195,076 | \$134,209 | \$22,505 | \$24,152 | \$8,682 | \$2,637 | \$1,828 | \$86 |
| 5645 | Employee Pensions and Benefits | ad | \$334,909 | \$230,411 | \$38,637 | \$41,465 | \$14,906 | \$4,527 | \$3,139 | \$148 |
| 5650 | Franchise Requirements | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | ad | \$504,512 | \$347,095 | \$58,204 | \$62,464 | \$22,455 | \$6,820 | \$4,728 | \$223 |
| 5660 | General Advertising Expenses | ad | \$42,500 | \$29,239 | \$4,903 | \$5,262 | \$1,892 | \$574 | \$398 | \$19 |

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2019 Cost Allocation Model

EB-2018-0028 Sheet 04 Summary of Allocators by Class & Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

| | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
|-------------------|--|-------------|---------------|---------------|--------------|-------------------|-------------------------|--------------|--------------|-----------|
| USoA Account # | Accounts | O1 Grouping | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel |
| 5665 | Miscellaneous General Expenses | ad | \$945 | \$650 | \$109 | \$117 | \$42 | \$13 | \$9 | \$0 |
| 5670 | Rent | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5672 | Lease Payment Expense | ad | \$42,004 | \$28,898 | \$4,846 | \$5,201 | \$1,870 | \$568 | \$394 | \$19 |
| 5675 | Maintenance of General Plant | ad | \$1,238,173 | \$851,840 | \$142,843 | \$153,299 | \$55,109 | \$16,737 | \$11,604 | \$547 |
| 5680 | Electrical Safety Authority Fees | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5695 | OM&A Contra Account | ad | (\$321,165) | (\$220,955) | (\$37,052) | (\$39,764) | (\$14,294) | (\$4,341) | (\$3,010) | (\$142) |
| 5705 | Amortization Expense - Property, Plant, and Equipment | dep | \$6,378,978 | \$3,690,789 | \$783,915 | \$1,223,902 | \$397,147 | \$149,748 | \$102,987 | \$5,031 |
| 5710 | Amortization of Limited Term Electric Plant | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5735 | Amortization of Deferred Development Costs | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5740 | Amortization of Deferred Charges | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6005 | Interest on Long Term Debt | INT | \$4,421,378 | \$2,508,728 | \$486,772 | \$887,927 | \$299,536 | \$114,201 | \$84,190 | \$3,903 |
| 6105 | Taxes Other Than Income Taxes | ad | \$200,710 | \$113,885 | \$22,097 | \$40,308 | \$13,598 | \$5,184 | \$3,822 | \$177 |
| 6110 | Income Taxes | Input | \$768,821 | \$436,236 | \$84,643 | \$154,399 | \$52,085 | \$19,858 | \$14,640 | \$679 |
| 6205-1 | Sub-account LEAP Funding | ad | \$42,000 | \$28,895 | \$4,845 | \$5,200 | \$1,869 | \$568 | \$394 | \$19 |
| | Life Insurance | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Penalties | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | \$347,862,869 | \$143,337,582 | \$39,795,954 | \$87,923,544 | \$36,270,431 | \$21,280,925 | \$2,976,220 | \$150,606 |

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EB-2018-0028 Sheet O4 Summary of Allocators by Class &

ALLOCATION BY RATE CLASSIFICATION

| | | | 9 | 10 | 12 | 13 | 14 | 15 |
|-------------------|--|-------------|-----------------------------|--|--|---|---|---|
| USoA Account # | Accounts | O1 Grouping | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Empedaea Distributor Waterloo North Hydro - CND | Empedaea Distributor Hydro One 1 - BCP | Empeaded Distributor Brantford Power - BCP | Empedaea Distributor Hydro One 2 - BCP |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$(|
| 1608 | Franchises and Consents | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805 | Land | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-1 | Land Station >50 kV | dp | \$392 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station <50 kV | dp | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$(|
| 1806 | Land Rights | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 |
| 1806-1 1806-2 | Land Rights Station >50 kV | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$(\$(|
| 808 | Land Rights Station <50 kV | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ъ \$ |
| 808-1 | Buildings and Fixtures Buildings and Fixtures > 50 kV | dp | \$0 \$1,636 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | э \$ |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | \$1,030 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ۹ \$ |
| 810 | Leasehold Improvements | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$\ \$(|
| 810-1 | Leasehold Improvements >50 kV | dp dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$ |
| 810-2 | Leasehold Improvements <50 kV | dp dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$ |
| 815 | Transformer Station Equipment - Normally Primary above 50 kV | dp dp | \$10,705 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$ |
| 820 | Distribution Station Equipment - Normally Primary below 50 kV | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$ \$ |
| 820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | э \$ |
| | Distribution Station Equipment - Normally Primary below 50 kV (Burk) | dp dp | | | | | | |
| 820-2 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 820-3 | (Wholesale Meters) | up | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 825 | Storage Battery Equipment | din | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φ \$ |
| 825-1 | Storage Battery Equipment > 50 kV | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φ \$ |
| 825-2 | Storage Battery Equipment <50 kV | dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φ \$ |
| 830 | Poles, Towers and Fixtures | dp dp | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$ |
| 830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$ |
| 830-4 | Poles, Towers and Fixtures - Primary | dp | \$101,206 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | 4 4 |
| 830-5 | Poles, Towers and Fixtures - Secondary | dp | \$23,882 | \$0 | \$0 \$0 | \$0 \$0 | \$0 | 9 9 |
| 835 | Overhead Conductors and Devices | dp | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | 4 |
| 835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$ |
| 835-4 | Overhead Conductors and Devices - Primary | dp | \$117,664 | \$0 | \$0 \$0 | \$0 | \$0 | \$ |
| 835-5 | Overhead Conductors and Devices - Secondary | dp | \$15,805 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$ |
| 840 | Underground Conduit | dp | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$ |
| 840-3 | Underground Conduit - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 840-4 | Underground Conduit - Primary | dp | \$44,381 | \$0 | \$0 | \$0 | \$0 | \$ |
| 840-5 | Underground Conduit - Secondary | dp | \$29,572 | \$0 | \$0 | \$0 | \$0 | \$ |
| 845 | Underground Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 845-3 | Underground Conductors and Devices - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 845-4 | Underground Conductors and Devices - Primary | dp | \$61,926 | \$0 | \$0 | \$0 | \$0 | \$ |
| 845-5 | Underground Conductors and Devices - Secondary | dp | \$45,890 | \$0 | \$0 | \$0 | \$0 | \$ |
| 850 | Line Transformers | dp | \$115,261 | \$0 | \$0 | \$0 | \$0 | \$ |
| 855 | Services | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 860 | Meters | dp | \$0 | \$21,634 | \$0 | \$0 | \$3,224 | \$ |
| 905 | Land | gp | \$622 | \$201 | \$796 | \$146 | \$59 | \$ |
| 906 | Land Rights | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$ |
| 908 | Buildings and Fixtures | gp | \$6,236 | \$2,010 | \$7,973 | \$1,461 | \$591 | \$ |
| 910 | Leasehold Improvements | gp | \$71 | \$23 | \$91 | \$17 | \$7 | \$ |
| 915 | Office Furniture and Equipment | gp | \$1,574 | \$507 | \$2,012 | \$369 | \$149 | \$ |
| 920 | Computer Equipment - Hardware | gp | \$6,561 | \$2,115 | \$8,388 | \$1,537 | \$622 | \$ |
| 925 | Computer Software | gp | \$15,980 | \$5,152 | \$20,429 | \$3,743 | \$1,515 | \$ |
| 930 | Transportation Equipment | gp | \$10,710 | | \$13,692 | \$2,509 | \$1,015 | \$ |
| 935 | Stores Equipment | gp | \$45 | \$14 | \$57 | \$11 | \$4 | |

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EB-2018-0028 Sheet O4 Summary of Allocators by Class &

ALLOCATION BY RATE CLASSIFICATION

| | | | 0 | 10 | 40 | 40 | 4.4 | 45 |
|--------------|---|-------------|---------------------------|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | | 9 | 10 | 12 | 13 | 14 | 15 |
| USoA | | | Unmetered | Embedded | Empedded Distributor | Empedded Distributor | Embedded Distributor | Empeadea Distributor |
| Account # | Accounts | O1 Grouping | Scattored Load | Distributor | Waterloo North | Hydro One 1 - | Brantford Power | Hydro One 2 - |
| | | | | Hydro One - CND | Hydro - CND | BCP | BCP | RCP |
| 1940 | Tools, Shop and Garage Equipment | gp | \$2,393 | \$771 | \$3,059 | \$561 | \$227 | \$0 |
| 1945 | Measurement and Testing Equipment | gp | \$33 | \$10 | \$42 | \$8 | \$3 | \$0 |
| 1950 | Power Operated Equipment | gp | \$37 | \$12 | \$47 | \$9 | \$4 | \$0 |
| 1955 1960 | Communication Equipment | gp | \$1 \$888 | \$0 \$286 | \$2 \$1,136 | \$0 \$208 | \$0 \$84 | \$0 \$0 |
| 1960 | Miscellaneous Equipment Load Management Controls - Customer Premises | gp | ۵۵۵ \$0 | \$280 \$0 | \$1,130 \$0 | \$208 \$0 | \$04 \$0 | \$0 \$0 |
| 1975 | Load Management Controls - Utility Premises | gp gp | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| 1980 | System Supervisory Equipment | gp | \$51 | \$16 | \$65 | \$12 | \$5 | \$0 |
| 1990 | Other Tangible Property | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1995 | Contributions and Grants - Credit | co | (\$95,165) | (\$3,706) | \$0 | \$0 | (\$552) | \$0 |
| 2005 | Property Under Capital Leases | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2010 | Electric Plant Purchased or Sold | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & | accum dep | | | | (\$2.000) | | \$ 0 |
| 04.00 | Equipment | | (\$61,787) | | (\$33,216) | (\$6,086) | | \$0 \$0 |
| 2120 3046 | Accumulated Amortization of Electric Utility Plant - Intangibles Balance Transferred From Income | accum dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3040 | | NI | (\$18,035) | (\$5,448) | (\$21,659) | (\$3,968) | (\$1,604) | \$0 |
| 4090 | blank row | CREV | | | | | | |
| 4080 | Distribution Services Revenue | | (\$65,967) | | (\$227,941) | (\$118,630) | | (\$4,795) |
| 4082 | Retail Services Revenues | mi | (\$49) | (\$14) | (\$30) | (\$7) | (\$4) | (\$5) |
| 4084 | Service Transaction Requests (STR) Revenues | mi | (\$1) | (\$0) | (\$1) | (\$0) | (\$0) | (\$0) |
| 4086 | SSS Admin Charge | mi | (\$1,142) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4090 | Electric Services Incidental to Energy Sales | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4205 | Interdepartmental Rents | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4210 | Rent from Electric Property | mi | (\$1,572) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4215 | Other Utility Operating Income | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4220 | Other Electric Revenues | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4225 | Late Payment Charges | mi | (\$225) | | \$0 | \$0 | \$0 \$0 | \$0 \$0 |
| 4235 | Miscellaneous Service Revenues | mi | (4223) \$0 | | \$0 \$0 | \$0 \$0 | • | |
| 4235-1 | | mi | | \$0 (*1 5) | | | | \$0 |
| 4235-90 | Account Set Up Charges | | (\$57) | | (\$15) | (\$15) | | (\$59) |
| | Miscellaneous Service Revenues - Residual | mi | (\$781) | | (\$489) | (\$106) | | (\$81) |
| 4240 | Provision for Rate Refunds | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4245 | Government Assistance Directly Credited to Income | mi | (\$426) | (\$125) | (\$266) | (\$58) |) (\$37) | (\$44) |
| 4305 | Regulatory Debits | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4310 | Regulatory Credits | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4315 | Revenues from Electric Plant Leased to Others | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4320 | Expenses of Electric Plant Leased to Others | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | mi | (\$52) | | (\$68) | (\$14) | • | (\$6) |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | mi | | | | | | |
| 4340 | Profits and Losses from Financial Instrument Investments | mi | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | mi | | \$0 \$0 | \$0 \$0 | \$0 \$0 | | |
| 4350 | | mi | \$0 \$0 | ÷ - | | | \$0 \$0 | \$0 \$0 |
| | Losses from Disposition of Future Use Utility Plant | | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| 4355 | Gain on Disposition of Utility and Other Property | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4360 | Loss on Disposition of Utility and Other Property | mi | \$469 | \$137 | \$293 | \$64 | \$41 | \$48 |
| 4365 | Gains from Disposition of Allowances for Emission | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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EB-2018-0028 Sheet O4 Summary of Allocators by Class &

ALLOCATION BY RATE CLASSIFICATION

| | | | 9 | 10 | 12 | 13 | 14 | 15 |
|-------------------|--|-------------|-----------------------------|--|-------------------------------|-------------|----------------------------------|------------------------------|
| | | | 9 | | Empeadea | Empedaea | Empedded | Empeaded |
| USoA Account # | Accounts | O1 Grouping | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Distributor Waterloo North | Distributor | Distributor Brantford Power - | Distributor Hydro One 2 - |
| 4370 | Losses from Disposition of Allowances for Emission | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4375 | Revenues from Non-Utility Operations | mi | (\$950) | (\$429) | (\$1,234) | (\$247) | (\$130) | (\$101) |
| 4380 | Expenses of Non-Utility Operations | mi | \$516 | \$151 | \$322 | \$70 | \$45 | \$53 |
| 4390 | Miscellaneous Non-Operating Income | mi | (\$128) | (\$38) | (\$80) | (\$17) | (\$11) | (\$13) |
| 4395 | Rate-Payer Benefit Including Interest | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4405 | Interest and Dividend Income | mi | (\$156) | (\$46) | (\$98) | (\$21) | (\$14) | (\$16) |
| 4415 | Equity in Earnings of Subsidiary Companies | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4705 | Power Purchased | сор | \$130,757 | \$724,814 | \$3,341,080 | \$701,040 | \$19,996 | \$2,488,320 |
| 4707 | Charges - Global Adjustment | сор | \$114,975 | \$637,327 | \$2,937,804 | \$616,423 | \$17,583 | \$2,187,974 |
| 4708 | Charges-WMS | сор | \$9,192 | \$50,954 | \$234,876 | \$49,283 | \$1,406 | \$174,928 |
| 4710 | Cost of Power Adjustments | сор | (\$636) | (\$3,527) | (\$16,258) | (\$3,411) | (\$97) | (\$12,108) |
| 4712 | Charges-One-Time | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4714 | Charges-NW | сор | \$15,895 | \$88,111 | \$406,154 | \$85,221 | \$2,431 | \$302,489 |
| 4715 | System Control and Load Dispatching | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4716 | Charges-CN | сор | \$11,997 | \$66,503 | \$306,548 | \$64,321 | \$1,835 | \$228,307 |
| 4730 | Rural Rate Assistance Expense | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4750 | Charges-LV | сор | \$705 | \$3,910 | \$18,025 | \$3,782 | \$108 | \$13,424 |
| 4751 | Charges-Smart Metering Entity | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5005 | Operation Supervision and Engineering | di | \$2,119 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5010 | Load Dispatching | di | \$2,586 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5012 | Station Buildings and Fixtures Expense | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5014 | Transformer Station Equipment - Operation Labour | di | \$19 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | di | \$273 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5016 | Distribution Station Equipment - Operation Labour | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | di | (\$0) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5020 5025 | Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and | di di | \$389 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Expenses | | \$462 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5030 | Overhead Subtransmission Feeders - Operation | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5035 | Overhead Distribution Transformers- Operation | di | \$77 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | di | \$93 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | di | \$401 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5050 | Underground Subtransmission Feeders - Operation | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5055 | Underground Distribution Transformers - Operation | di | \$207 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5065 | Meter Expense | cu | \$0 | \$1,989 | \$0 | \$0 | \$296 | \$0 |
| 5070 | Customer Premises - Operation Labour | cu | \$32 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5075 | Customer Premises - Materials and Expenses | cu | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5085 | Miscellaneous Distribution Expense | di | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | di | \$188 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5096 | Other Rent | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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2019 Cost Allocation

EB-2018-0028 Sheet O4 Summary of Allocators by Class &

ALLOCATION BY RATE CLASSIFICATION

| | | | 9 | 10 | 12 | 13 | 14 | 15 |
|-------------------|---|-------------|-----------------------------|--|--|---|---|---|
| USoA Account # | Accounts | O1 Grouping | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Empeaded Distributor Waterloo North Hydro - CND | Empeaded Distributor Hydro One 1 - BCP | Empeaded Distributor Brantford Power - BCP | Embeadea Distributor Hydro One 2 - BCP |
| 5105 | Maintenance Supervision and Engineering | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5110 | Maintenance of Buildings and Fixtures - Distribution Stations | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5112 | Maintenance of Transformer Station Equipment | di | \$20 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5114 | Maintenance of Distribution Station Equipment | di | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5120 | Maintenance of Poles, Towers and Fixtures | di | \$431 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5125 | Maintenance of Overhead Conductors and Devices | di | \$2,205 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5130 | Maintenance of Overhead Services | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | di | \$1,692 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5145 | Maintenance of Underground Conduit | di | \$301 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5150 | Maintenance of Underground Conductors and Devices | di | \$1,735 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5155 | Maintenance of Underground Services | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5160 | Maintenance of Line Transformers | di | \$603 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5175 | Maintenance of Meters | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5305 | Supervision | cu | \$410 | \$106 | \$106 | \$106 | \$106 | \$423 |
| 5310 | Meter Reading Expense | cu | \$0 | \$58 | \$58 | \$58 | \$58 | \$231 |
| 5315 | Customer Billing | cu | \$756 | \$195 | \$195 | \$195 | \$195 | \$779 |
| 5320 | Collecting | cu | \$168 | \$43 | \$43 | \$43 | \$43 | \$173 |
| 5325 | Collecting- Cash Over and Short | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5330 | Collection Charges | cu | \$12 | \$3 | \$3 | \$3 | \$3 | \$13 |
| 5335 | Bad Debt Expense | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5340 | Miscellaneous Customer Accounts Expenses | cu | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5405 | Supervision | ad | \$10 | \$4 | \$12 | \$2 | \$1 | \$1 |
| 5410 | Community Relations - Sundry | ad | \$33 | \$15 | \$43 | \$9 | \$5 | \$4 |
| 5415 | Energy Conservation | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5420 | Community Safety Program | ad | \$205 | \$66 | \$262 | \$48 | \$19 | \$0 |
| 5425 | Miscellaneous Customer Service and Informational Expenses | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supervision | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5520 | Miscellaneous Sales Expense | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5605 | Executive Salaries and Expenses | ad | \$3,035 | \$1,371 | \$3,940 | \$788 | \$414 | \$324 |
| 5610 | Management Salaries and Expenses | ad | \$3,322 | \$1,500 | \$4,313 | \$863 | \$453 | \$354 |
| 5615 | General Administrative Salaries and Expenses | ad | \$1,822 | \$823 | \$2,366 | \$473 | \$249 | \$194 |
| 5620 | Office Supplies and Expenses | ad | \$748 | \$338 | \$971 | \$194 | \$102 | \$80 |
| 5625 | Administrative Expense Transferred Credit | ad | (\$2) | (\$1) | (\$2) | (\$0) | (\$0) | (\$0) |
| 5630 | Outside Services Employed | ad | \$567 | \$256 | \$736 | \$147 | \$77 | \$60 |
| 5635 | Property Insurance | ad | \$82 | \$27 | \$105 | \$19 | \$8 | \$0 |
| 5640 | Injuries and Damages | ad | \$300 | \$136 | \$390 | \$78 | \$41 | \$32 |
| 5645 | Employee Pensions and Benefits | ad | \$515 | \$233 | \$669 | \$134 | \$70 | \$55 |
| 5650 | Franchise Requirements | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | ad | \$776 | \$350 | \$1,007 | \$201 | \$106 | \$83 |
| 5660 | General Advertising Expenses | ad | \$65 | \$30 | \$85 | \$17 | \$9 | \$7 |

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2019 Cost Allocation

EB-2018-0028 Sheet 04 Summary of Allocators by Class &

ALLOCATION BY RATE CLASSIFICATION

| | | | 9 | 10 | 12 | 13 | 14 | 15 |
|-------------------|--|-------------|-----------------------------|--|--|---|---|---|
| USoA Account # | Accounts | O1 Grouping | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP |
| 5665 | Miscellaneous General Expenses | ad | \$1 | \$1 | \$2 | \$0 | \$0 | \$0 |
| 5670 | Rent | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5672 | Lease Payment Expense | ad | \$65 | \$29 | \$84 | \$17 | \$9 | \$7 |
| 5675 | Maintenance of General Plant | ad | \$1,904 | \$860 | \$2,473 | \$494 | \$260 | \$203 |
| 5680 | Electrical Safety Authority Fees | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5685 | Independent Market Operator Fees and Penalties | сор | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5695 | OM&A Contra Account | ad | (\$494) | (\$223) | (\$641) | (\$128) | (\$67) | (\$53) |
| 5705 | Amortization Expense - Property, Plant, and Equipment | dep | \$16,564 | \$2,899 | \$4,561 | \$836 | \$599 | \$0 |
| 5710 | Amortization of Limited Term Electric Plant | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5735 | Amortization of Deferred Development Costs | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5740 | Amortization of Deferred Charges | dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6005 | Interest on Long Term Debt | INT | \$12,846 | \$3,881 | \$15,427 | \$2,826 | \$1,142 | \$0 |
| 6105 | Taxes Other Than Income Taxes | ad | \$583 | \$176 | \$700 | \$128 | \$52 | \$0 |
| 6110 | Income Taxes | Input | \$2,234 | \$675 | \$2,683 | \$491 | \$199 | \$0 |
| 6205-1 | Sub-account LEAP Funding | ad | \$65 | \$29 | \$84 | \$17 | \$9 | \$7 |
| | Life Insurance | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | Penalties | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | \$711,331 | \$1,542,722 | \$7,042,211 | \$1,406,272 | \$43,780 | \$5,381,292 |

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2019 Cost Allocation Model

EB-2018-0028 Sheet O5 Details of Allocators by Class and Account Worksheet - Application

Uniform System of Accounts - Detail Accounts

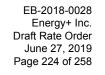
| | | | | | Categorization | | | Related 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 | | Related 1 |
|---------------------------|---|---------------------------------|--|-----------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------|--------------------------|-------------------|-----------------------------|--|--|--|---|--|----------------------------|-----------------------------|
| USoA Accoun # | nt Accounts | Reclassified Balance | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | o Total - Demand | Residential |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 <mark>1805</mark> | Franchises and Consents Land | \$0 \$347,843 | (\$347,843) | \$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 |
| 1805-1 1805-2 | Land Station >50 kV Land Station <50 kV | \$0 \$0 | \$347,843 \$0 | \$347,843 \$0 | \$347,843 \$0 | \$0 \$0 | \$347,843 \$0 | \$115,858 \$0 | \$35,968 \$0 | \$109,024 \$0 | \$52,985 \$0 | \$32,764 \$0 | \$824 \$0 | \$28 \$0 | \$392 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$347,843 \$0 | \$0 \$0 |
| 1806 1806-1 | Land Rights Land Rights Station >50 kV | \$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 |
| 1806-2 1808 | Land Rights Station <50 kV Buildings and Fixtures | \$0 \$1,451,373 | \$0 (\$1,451,373) | \$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 |
| 1808-1 1808-2 | Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV | \$0 \$0 | \$1,451,373 \$0 | \$1,451,373 \$0 | \$1,451,373 \$0 | \$0 \$0 | \$1,451,373 \$0 | \$483,418 \$0 | \$150,078 \$0 | \$454,901 \$0 | \$221,079 \$0 | \$136,709 \$0 | \$3,437 \$0 | \$115 \$0 | \$1,636 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$1,451,373 \$0 | \$0 \$0 |
| 1810 1810-1 | Leasehold Improvements Leasehold Improvements >50 kV | \$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 |
| 1810-2 | Leasehold Improvements <50 kV Transformer Station Equipment - Normally | \$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 |
| 1815 | Primary above 50 kV Distribution Station Equipment - Normally | \$9,496,692 | \$0 | \$9,496,692 | \$9,496,692 | \$0 | \$9,496,692 | \$3,163,124 | \$981,995 | \$2,976,528 | \$1,446,576 | \$894,521 | \$22,491 | \$752 | \$10,705 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,496,692 | \$0 |
| 1820 | Primary below 50 kV Distribution Station Equipment - Normally | \$0 | (\$0) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Primary below 50 kV (Bulk) Distribution Station Equipment - Normally | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Primary below 50 kV (Primary) Distribution Station Equipment - Normally | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-3 1825 | Primary below 50 kV (Wholesale Meters) Storage Battery Equipment | \$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 |
| 1825-1 1825-2 | Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV | \$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 |
| 1830 | Poles, Towers and Fixtures Poles, Towers and Fixtures - Subtransmission | \$0 \$39,615,213 | ΨΟ | \$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 |
| 1830-3 1830-4 | Bulk Delivery Poles, Towers and Fixtures - Primary | \$0 \$0 | \$0 \$32,048,707 | \$0 \$32,048,707 | \$0 \$19,229,224 | \$0 \$12,819,483 | \$0 \$32,048,707 | \$0 \$5,630,031 | \$0 \$1,997,688 | \$0 \$6,416,843 | \$0 \$3,142,129 | \$0 \$1,997,597 | \$0 \$39,155 | \$0 \$0 | \$0 \$5,781 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$19,229,224 | \$0 \$11,220,926 |
| 1830-5 1835 | Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices | \$0 \$0 \$42.070.076 | \$7,566,506 (\$42,079,976) | \$7,566,506 | \$4,539,903 | \$3,026,602 \$0 | \$7,566,506 \$0 | \$3,109,788 \$0 | \$627,776 | \$798,845 \$0 | \$0,142,129 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,494 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 ¢0 | \$0 \$0 ¢0 | \$0 \$0 | \$4,539,903 | \$2,191,227 |
| | Overhead Conductors and Devices - | \$42,079,976 \$0 | (\$42,079,976) \$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 |
| 1835-3 1835-4 | Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary | \$0 | \$37,072,459 | \$37,072,459 | \$22,243,475 | \$14,828,984 | \$37,072,459 | \$7,090,886 | \$2,516,039 | \$8,081,856 | \$3,957,435 | \$540,663 | \$49,315 | \$0 | \$7,281 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,243,475 | \$12,979,848 |
| 1835-5 | Overhead Conductors and Devices - Secondary | \$0 | . , , | \$5,007,517 | \$3,004,510 | \$2,003,007 | \$5,007,517 | \$2,058,060 | \$415,463 | \$528,676 | \$0 | \$0 | \$0 | \$0 | \$2,312 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,004,510 | \$1,450,155 |
| 1840 1840-3 | Underground Conduit Underground Conduit - Bulk Delivery | \$23,423,388 \$0 | (\$23,423,388) \$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 |
| 1840-4 1840-5 | Underground Conduit - Primary Underground Conduit - Secondary | \$0 \$0 | \$14,054,033 \$9,369,355 | \$14,054,033 \$9,369,355 | \$8,432,420 \$5,621,613 | \$5,621,613 \$3,747,742 | \$14,054,033 \$9,369,355 | \$2,468,887 \$3,850,749 | \$876,028 \$777,355 | \$2,813,921 \$989,183 | \$1,377,890 \$0 | \$875,988 \$0 | \$17,170 \$0 | \$0 \$0 | \$2,535 \$4,326 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$8,432,420 \$5,621,613 | \$4,920,613 \$2,713,325 |
| 1845 | Underground Conductors and Devices Underground Conductors and Devices - Bulk | \$34,050,649 \$0 | (\$34,050,649) \$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 |
| 1845-3 1845-4 | Delivery Underground Conductors and Devices - Primary | \$0 | \$19,511,022 | \$19,511,022 | \$11,706,613 | \$7,804,409 | \$19,511,022 | \$3,731,892 | \$1,324,177 | \$4,253,434 | \$2,082,775 | \$284,548 | \$25,954 | \$0 | \$3,832 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,706,613 | \$6,831,219 |
| 1845-5 | Underground Conductors and Devices - Secondary | \$0 | \$14,539,627 | \$14,539,627 | \$8,723,776 | \$5,815,851 | \$14,539,627 | \$5,975,700 | \$1,206,321 | \$1,535,042 | \$0 | \$0 | \$0 | \$0 | \$6,714 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,723,776 | \$4,210,613 |
| 1850 1855 | Line Transformers Services | \$35,716,261 \$1,547,792 | \$0 \$0 | \$35,716,261 \$1,547,792 | \$21,429,757 \$0 | \$14,286,505 \$1,547,792 | \$35,716,261 \$1,547,792 | \$8,531,888 \$0 | \$3,027,346 \$0 | \$8,850,588 \$0 | \$951,838 \$0 | \$0 \$0 | \$59,337 \$0 | \$0 \$0 | \$8,761 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$21,429,757 \$0 | \$12,523,322 \$1,452,474 |
| 1860 1905 | Meters Land | \$10,240,760 \$213,629 | \$0 \$0 | \$10,240,760 \$213,629 | \$0 \$0 | \$10,240,760 \$0 | \$10,240,760 \$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 | \$6,781,105 \$0 |
| 1906 1908 | Land Rights Buildings and Fixtures | \$0 \$2,140,600 | \$0 \$0 | \$0 \$2,140,600 | \$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 |
| 1910 1915 | Leasehold Improvements Office Furniture and Equipment | \$24,525 \$540,195 | \$0 \$0 | \$24,525 \$540,195 | \$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 |
| 1920 1925 | Computer Equipment - Hardware Computer Software | \$2,252,059 \$5,484,988 | \$0 \$0 | \$2,252,059 \$5,484,988 | \$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 |
| 1930 1935 | Transportation Equipment Stores Equipment | \$3,676,208 \$15,399 | \$0 \$0 | \$3,676,208 \$15,399 | \$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 |
| 1940 1945 | Tools, Shop and Garage Equipment Measurement and Testing Equipment | \$821,439 \$811,161 | \$0 \$0 | \$13,399 \$821,439 \$11,161 | \$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 |
| 1950 1955 | Power Operated Equipment Communication Equipment | \$11,101 \$12,750 \$512 | \$0 \$0 | \$12,750 \$512 | \$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 |
| 1960 1970 | Miscellaneous Equipment Load Management Controls - Customer | \$304,897 | \$0 \$0 | \$304,897 | \$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 |
| 1975 | Premises Load Management Controls - Utility Premises | \$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 |
| 1975 1980 1990 | System Supervisory Equipment Other Tangible Property | \$0 \$17,541 \$0 | ΨΟ \$0 ΦΩ | 50 \$17,541 \$0 | φ0 \$0 &0 | φ0 \$0 ¢0 | φ0 \$0 ¢0 | φ0 \$0 ¢0 | \$0 \$0 \$0 | φ0 \$0 ¢0 | Ψ0 \$0 \$0 | Φ0 \$0 ¢0 | φ0 \$0 ¢0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | φ0 \$0 «∩ | Φ0 \$0 ¢0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 ¢0 | φ0 \$0 ¢0 |
| 1990 1995 2005 | Contributions and Grants - Credit Property Under Capital Leases | \$0 (\$31,975,089) \$0 | \$0 \$0 \$0 | \$0 (\$31,975,089) \$0 | φu | ቀባ | φ0 \$0 ¢0 | \$0 (\$7,270,828) \$0 | ֆՍ (\$2,187,043) ՏՈ | \$0 (\$5,869,776) \$0 | \$0 (\$1,971,883) \$0 | \$0 (\$633,561) \$0 | \$0 (\$32,704) \$0 | φ0 \$0 ¢0 | \$0 (\$7,714) \$0 | ຈບ \$0 ແດ | ູສູບ \$0 ແດ | ΦΟ \$0 ΦΟ | ΦΟ \$0 ΦΟ | 90 \$0 ¢0 | ەں (\$17,973,508) ⊄0 | ەں (\$11,523,395) دە |
| 2005 2010 2105 | Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant - | \$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 |
| 2105 | Property, Plant, & Equipment Accumulated Amortization of Electric Utility | (\$25,254,404) | | (\$25,254,404) | | | \$0 | (\$3,303,674) | (\$984,128) | (\$2,698,658) | (\$1,100,616) | (\$411,890) | (\$16,030) | (\$176) | (\$5,234) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$8,520,406) | (\$5,973,784) |
| 3046 | Plant - Intangibles Balance Transferred From Income | \$0 (\$6,207,564) | | \$0 (\$6,207,564) | \$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 |
| 4080 | blank row Distribution Services Revenue | (\$8,207,564) (\$34,307,099) | | (\$6,207,564) (\$34,307,099) | | \$0 \$0 | \$0 \$0 | \$0 \$0 | φU | \$0 \$0 | ΦŪ | φυ | ΨŬ | ው ው | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$∩ | φυ ΦΩ | \$0 \$0 | ΦŪ | φυ Φ Ω |
| 4080 4082 4084 | Retail Services Revenues | (\$31,200) | | (\$31,200) | \$0 | φυ \$0 | φυ \$0 | φ0 \$0 | φ0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | ΦU \$0 | \$0 | ъ0 \$0 | ΦU \$0 | \$0 | \$0 \$0 | φυ \$0 |
| 4086 | Service Transaction Requests (STR) Revenues SSS Admin Charge | (\$660) (\$189,732) | | (\$660) (\$189,732) | \$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 |
| 4090 4205 | Electric Services Incidental to Energy Sales Interdepartmental Rents | († 109,732) \$0 \$0 | | (\\$103,732) \$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 |
| 4210 | Rent from Electric Property Other Utility Operating Income | \$0 (\$497,799) \$0 | | \$0 (\$497,799) \$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 |
| 4220 | Other Electric Revenues | \$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 |



| EB-2018-0028 Energy+ Inc. |
|------------------------------|
| Draft Rate Order |
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| | | Reclassified Balance | Asset Break Out includes Acc Dep Adjusted TB and Contributed Capital | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | | Embedded istributor Hydro One 2 - BCP | Total - Demand | Residential |
|-----------------------------------|--|--|---|----------------------------|---------------------------------------|---------------------------------------|-------------------------------|-----------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------|-------------------|-----------------------------|--|--|--|-------------------|---|-------------------------------|---------------------------------------|
| 4225 4235 | Late Payment Charges Miscellaneous Service Revenues | (\$189,000) \$0 |) (\$189,000) \$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 |
| 4235-1 4235-90 | Account Set Up Charges Miscellaneous Service Revenues - Residual | (\$137,145) (\$500,000) | | \$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 |
| 4240 4245 | Provision for Rate Refunds Government Assistance Directly Credited to | \$0 (\$272,683) | \$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 |
| 4305 4310 | Income Regulatory Debits Regulatory Credits | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | V | ÷. | <i>v</i> | * * | <i>v</i> | * * | ~ ~ | * * | <i>v</i> | V | \$0 \$0 | \$0 \$0 |
| 4315 | Revenues from Electric Plant Leased to Others | \$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 |
| 4320 4325 | Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. | \$0 (\$33,880) | | \$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 |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335 | Hedges Profits and Losses from Financial Instrument | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4345 | Investments Gains from Disposition of Future Use Utility | \$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 |
| 4350 | Plant Losses from Disposition of Future Use Utility | \$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 |
| 4355 | Plant Gain on Disposition of Utility and Other Property | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4360 | Loss on Disposition of Utility and Other Property | \$300,000 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4365 | Gains from Disposition of Allowances for Emission | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4370 4375 | Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations | \$0 (\$617,780) | | \$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 |
| 4380 4390 | Expenses of Non-Utility Operations Miscellaneous Non-Operating Income | \$330,000 (\$82,200) | \$330,000 | \$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 |
| 4395 4398 | Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including | \$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 |
| 4405 | Amortization Interest and Dividend Income Equity in Earnings of Subsidiary Companies | \$0 (\$100,000) \$0 |) (\$100,000) | \$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 |
| 4705 4707 | Power Purchased Charges - Global Adjustment | \$0 \$94,157,394 \$82,792,378 | \$94,157,394 | \$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 |
| 4708 4710 | Charges-WMS Cost of Power Adjustments | \$6,619,211 <mark>(\$458,181</mark>) | \$6,619,211) (\$458,181) | \$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 |
| 4712 4714 4715 | Charges-One-Time Charges-NW System Control and Load Dispatching | \$0 \$11,446,106 مەر | | \$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 |
| 4716 4730 | Charges-CN Rural Rate Assistance Expense | \$0 \$8,639,061 \$0 | \$0 \$8,639,061 \$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 |
| 4750 4751 | Charges-LV Charges-Smart Metering Entity | \$507,967 \$445,476 | \$445,476 | \$0 \$0 | \$0 \$445,476 | \$0 \$445,476 | \$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 \$401,352 |
| 5005 5010 | Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense | \$673,092 \$821,287 \$0 | \$821,287 | \$403,855 \$492,772 | \$269,237 \$328,515 \$0 | \$673,092 \$821,287 \$0 | \$160,977 \$196,419 \$0 | \$48,529 \$59,214 \$0 | \$131,450 \$160,391 \$0 | \$45,735 \$55,805 | \$16,211 \$19,781 \$0 | \$753 \$919 \$0 | \$3 \$3 | \$197 \$240 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$403,855 \$492,772 \$0 | \$227,786 \$277,937 \$0 |
| 5012 5014 | Transformer Station Equipment - Operation | \$0 \$16,808 | | ۵ 0 \$16,808 | \$0 \$0 | \$0 \$16,808 | \$0 \$5,598 | \$0 \$1,738 | \$0 \$5,268 | \$0 \$2,560 | \$0 \$1,583 | \$0 \$40 | \$0 \$1 | \$0 \$19 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$16,808 | \$0 \$0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | \$241,749 | \$241,749 | \$241,749 | \$0 | \$241,749 | \$80,521 | \$24,998 | \$75,771 | \$36,824 | \$22,771 | \$573 | \$19 | \$273 | \$0 | \$0 | \$0 | \$0 | \$0 | \$241,749 | \$0 |
| 5016 5017 | Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5020 | Supplies and Expenses Overhead Distribution Lines and Feeders - | (\$1,108) | | | \$0 | (\$1,108) | (\$324) | (\$115) | (\$370) | (\$181) | (\$115) | (\$2) | \$0 | (\$0) | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 | (\$1,108) | \$0 |
| 5025 | Operation Labour Overhead Distribution Lines & Feeders - | \$123,000 \$145,826 | | \$73,800 \$87,496 | \$49,200 \$58,330 | \$123,000 \$145,826 | \$26,933 \$31,931 | \$8,367 \$9,919 | \$23,828 \$28,250 | \$10,689 \$12,673 | \$3,822 \$4,531 | \$133 \$158 | \$0 \$0 | \$28 \$34 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$73,800 \$87,496 | \$41,919 \$49,698 |
| 5030 | Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 |
| 5035 | Overhead Distribution Transformers- Operation | \$23,827 | \$23,827 | \$14,296 | \$9,531 | \$23,827 | \$5,692 | \$2,020 | \$5,904 | \$635 | \$0 | \$40 | \$0 | \$6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,296 | \$8,354 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | \$29,437 | \$29,437 | \$17,662 | \$11,775 | \$29,437 | \$8,209 | \$2,143 | \$4,913 | \$1,773 | \$594 | \$22 | \$0 | \$9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,662 | \$9,565 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - | \$126,906 | \$126,906 | \$76,144 | \$50,762 | \$126,906 | \$35,389 | \$9,238 | \$21,179 | \$7,641 | \$2,563 | \$95 | \$0 | \$38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$76,144 | \$41,237 |
| 5050 5055 | Operation Underground Distribution Transformers - | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 ©0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 * 2 | \$0 | \$0 | \$0 |
| 5065 | Operation Meter Expense | \$64,180 \$941,713 | \$941,713 | \$38,508 \$0 | \$25,672 \$941,713 | \$64,180 \$941,713 | \$15,331 \$0 | \$5,440 \$0 | \$15,904 \$0 | \$1,710 \$0 | \$0 \$0 | \$107 \$0 | \$0 \$0 | \$16 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$38,508 \$0 | \$22,504 \$623,572 |
| 5070 5075 5085 | Customer Premises - Operation Labour Customer Premises - Materials and Expenses Miscellaneous Distribution Expense | \$5,235 \$1,624 \$320 | \$1,624 | \$0 \$0 \$192 | \$5,235 \$1,624 \$128 | \$5,235 \$1,624 \$320 | \$0 \$0 \$77 | \$0 \$0 \$23 | \$0 \$0 \$62 | \$0 \$0 \$22 | \$0 \$0 \$8 | \$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 \$102 | \$3,706 \$1,150 \$108 |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid | \$320 | | \$192 \$0 | \$0 | \$0 | \$0 | \$23 \$0 | \$02 \$0 | \$22 \$0 | \$8 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid | \$59,557 | \$59,557 | \$35,734 | \$23,823 | \$59,557 | \$13,041 | \$4,051 | \$11,538 | \$5,176 | \$1,850 | \$64 | \$0 | \$14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,734 | \$20,297 |
| 5096 <mark>5105</mark> 5110 | Other Rent Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures - | \$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 |
| 5112 | Distribution Stations | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| 5112 | Maintenance of Transformer Station Equipment | \$17,354 \$1,867 | | \$17,354 \$1,867 | \$0 \$0 | \$17,354 \$1,867 | \$5,780 \$547 | \$1,795 \$194 | \$5,439 \$623 | \$2,643 \$305 | \$1,635 \$194 | \$41 \$4 | \$1 \$0 | \$20 \$1 | \$0 \$0 | \$0 \$0 | \$U \$0 | \$0 \$0 | \$0 \$0 | \$17,354 \$1,867 | \$0 \$0 |
| 5120 5125 | Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and | \$136,406 | \$136,406 | \$81,843 | \$54,562 | \$136,406 | \$30,094 | \$9,040 | \$24,846 | \$10,819 | \$6,878 | \$135 | \$0 | \$32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$81,843 | \$46,182 |
| 5125 | Devices Maintenance of Overhead Services | \$695,332 \$297,423 | | \$417,199 \$0 | \$278,133 \$297,423 | \$695,332 \$297,423 | \$151,178 \$0 | \$48,440 \$0 | \$142,281 \$0 | \$65,393 \$0 | \$8,934 \$0 | \$815 \$0 | \$0 \$0 | \$159 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$417,199 \$0 | \$238,442 \$279,107 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | \$534,518 | \$534,518 | \$320,711 | \$213,807 | \$534,518 | \$117,043 | \$36,358 | \$103,548 | \$46,451 | \$16,607 | \$579 | \$0 | \$123 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$320,711 | \$182,167 |
| 5145 5150 | Maintenance of Underground Conduit Maintenance of Underground Conductors and Devices | \$95,195 \$548,033 | | \$57,117 \$328,820 | \$38,078 \$219,213 | \$95,195 \$548,033 | \$25,684 \$156,240 | \$6,720 \$40,727 | \$15,456 \$93,163 | \$5,600 \$33,521 | \$3,560 \$4,580 | \$70 \$418 | \$0 \$0 | \$28 \$170 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$57,117 \$328,820 | \$31,025 \$177,714 |
| 5155 5160 | Maintenance of Underground Services Maintenance of Line Transformers | \$115,620 \$186,744 | \$115,620 | \$0 \$112,047 | \$115,620 \$74,698 | \$115,620 \$186,744 | \$0 \$44,609 | \$0 \$15,829 | \$0 \$46,276 | \$0 \$4,977 | \$0 \$0 | \$0 \$310 | \$0 \$0 | \$0 \$46 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$112,047 | \$108,500 \$65,479 |
| 5175 5305 | Maintenance of Meters Supervision | \$0 \$983,988 | \$0 \$983,988 | \$0 \$0 | \$0 \$983,988 | \$0 \$983,988 | \$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 \$827,555 |
| 5310 5315 | Meter Reading Expense Customer Billing Collecting | \$467,742 \$1,811,807 \$402.051 | \$467,742 \$1,811,807 | \$0 \$0 | \$467,742 \$1,811,807 \$402.051 | \$467,742 \$1,811,807 \$402,051 | \$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 | \$377,098 \$1,523,768 \$238,074 |
| 5320 5325 5330 | Collecting Collecting- Cash Over and Short Collection Charges | \$403,051 \$0 \$29,328 | \$0 | \$U \$0 \$0 | \$403,051 \$0 \$29,328 | \$403,051 \$0 \$29,328 | ъ∪ \$Օ ՏՈ | ծ∪ \$Օ ՏՈ | \$0 \$0 \$0 | \$0 \$0 \$0 | ԵՍ ՏՕ ՏՕ | ծ∪ \$Օ ՏՕ | ծ∪ \$Օ ՖՕ | ծՍ \$Օ ՖՕ | ծ∪ \$Օ ՖՈ | ъ∪ \$0 ՏՕ | ծ∪ \$Օ ՖՕ | Ե ՏՕ ՏՕ | ъ∪ \$0 \$0 | Ե ՏՕ ՏՕ | \$338,974 \$0 \$24,665 |
| 5335 5340 | Bad Debt Expense Miscellaneous Customer Accounts Expenses | \$249,424 \$0 | \$249,424 \$0 | \$0 \$0 | \$29,328 \$249,424 \$0 | \$29,328 \$249,424 \$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 | \$24,003 \$135,010 \$0 |
| 5405 5410 | Supervision Community Relations - Sundry | \$6,220 \$21,725 | \$6,220 \$21,725 | | | \$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 |
| 5415 5420 | Energy Conservation Community Safety Program | \$0 \$70,270 | | | | \$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 |

| USoA Account # | Accounts | Reclassified Balance | Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital | Adjusted TB | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | Total - Demand | Residential |
|-------------------|---|----------------------|--|---------------------------|---------------|--------------|---------------|--------------|--------------|-------------------|-------------------------|-------------|--------------|------------|-----------------------------|--|--|--|---|--|----------------|-------------------|
| | Miscellaneous Customer Service and Informational Expenses | \$0 | | \$0 | | • | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supervision | 02 | | 02 | | | 02 | ¢۵ | م | ¢0 | ¢0 | ¢0 | ¢۵ | ¢0 | ¢۵ | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 |
| 5510 | Demonstrating and Selling Expense | \$0 \$0 | | \$0 \$0 | | | \$Ο \$Ο | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φ0 \$0 | \$0 \$0 | \$0 \$0 | ΨO \$0 | ΨO \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φ0 \$0 | \$0 \$0 |
| | Advertising Expense | \$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 |
| | Miscellaneous Sales Expense | \$0 | | \$0 \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Executive Salaries and Expenses | \$1,973,164 | | \$1,973,164 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5610 | Management Salaries and Expenses | \$2,159,989 | | \$2,159,989 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5615 | General Administrative Salaries and Expenses | \$1,184,543 | | \$1,184,543 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Office Supplies and Expenses | \$486,337 | | \$486,337 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5625 | Administrative Expense Transferred Credit | (\$1,200) | | (\$1,200) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Outside Services Employed | \$368,393 | | \$368,393 | | | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Property Insurance | \$28,272 | | \$28,272 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Injuries and Damages | \$195,076 | | \$195,076 | | | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Employee Pensions and Benefits | \$334,909 | | \$334,909 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Franchise Requirements | \$0 | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| | Regulatory Expenses | \$504,512 | | \$504,512 | | | \$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 |
| | General Advertising Expenses Miscellaneous General Expenses | \$42,500 | | \$42,500 | | | \$U \$0 | \$U \$0 | \$U ¢O | \$U \$0 | \$U ¢O | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 |
| 5665 5670 | Rent | \$945 \$0 | | \$945 \$0 | | | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U ¢0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 |
| | Lease Payment Expense | \$0 \$42,004 | | ₄₀ \$42,004 | | | ቆ0 \$0 | ው ፍር | ው ድር | ወ ይ | ው ድር | ው ቆር | ወ ቁር | ው ቆር | ው ቆር | ው ወ | ው ወ | ወ ፍር | ው ፍር | ው ወቆ | Φ0 \$0 | ወ ይ |
| | Maintenance of General Plant | \$1,238,173 | | \$1,238,173 | | | \$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 |
| | Electrical Safety Authority Fees | \$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 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | OM&A Contra Account | (\$321,165) | | (\$321,165) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Amortization Expense - Property, Plant, and Equipment | \$6,378,978 | | \$6,378,978 | | | \$0 | \$1,056,915 | \$322,949 | \$888,111 | \$311,195 | \$106,660 | \$5,203 | \$24 | \$1,354 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$2,692,411 | \$1,935,757 |
| 5710 | Amortization of Limited Term Electric Plant | \$0 | \$0 | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$0 | \$0 | \$0 \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | \$0 | \$0 | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | \$0 | | \$0 | | | | | | | | | | | | | | | | | | |
| | Amortization of Deferred Development Costs | \$0 | | \$0 | | | | | | | | | | | | | | | | | | |
| | Amortization of Deferred Charges | \$0 \$0 | | \$0 | | | | | | | | | | | | | | | | | | |
| 6005 | Interest on Long Term Debt | \$4,421,378 | | \$4,421,378 | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6105 | Taxes Other Than Income Taxes | \$200,710 | | \$200,710 | \$ 0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$0 |
| | Income Taxes | \$768,821 | | \$768,821 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sub-account LEAP funding | \$42,000 | | \$42,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Life Insurance | \$0 | | \$0 | \$0 | \$0 | \$0 | \$O | \$ 0 | \$ 0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Penalties Other Deductions | \$0 \$7 | | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$2 | \$0 \$0 | \$0 | \$0 | \$0 \$2 | \$0 \$2 | \$0 \$0 | \$0 \$0 | \$0 \$2 | \$0 \$2 | \$0 \$0 |
| 6225 | Other Deductions | \$0 | (0) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | <u>\$0</u> | <u>\$0</u> | \$0 | \$0 | <u>\$0</u> | \$0 \$0 | \$0 |
| | | \$347,862,869 | (\$0) | \$347,862,868 | \$119,062,068 | \$89,200,642 | \$208,262,710 | \$37,803,663 | \$11,422,679 | \$31,044,239 | \$10,822,176 | \$3,939,986 | \$179,425 | \$770 | \$47,626 | \$0 | \$0 | \$0 | \$0 | \$0 | \$95,260,565 | \$57,798,279 |



2019 C

EB-2018-0028 Sheet O5 Details of Allo

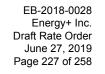
Uniform System of Accounts - Detail Accounts

| | | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 | | Miscellaneous 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 |
|-----------------------------|---|-------------------------|----------------------|-------------------------|-------------------|-----------------------|---------------------|-----------------------------|--|--|--|---|--|-----------------------------|--------------------|--------------------------------|-------------------------------|----------------------------|---------------------------|--------------------------------|-----------------------------|-----------------------------|--|
| USoA Accoun # | t Accounts | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power BCP | Embedded Distributor Hydro One 2 - BCP | Total - Customer | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 1805 | Franchises and Consents Land | \$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 |
| 1805-1 | Land Station >50 kV | \$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 |
| <mark>1805-2</mark> 1806 | Land Station <50 kV Land Rights | \$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 |
| 1806-1 1806-2 | Land Rights Station >50 kV Land Rights Station <50 kV | \$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 |
| 1808 1808-1 | Buildings and Fixtures Buildings and Fixtures > 50 kV | \$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 |
| 1808-2 1810 | Buildings and Fixtures < 50 KV Leasehold Improvements | \$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 |
| 1810-1 | Leasehold Improvements >50 kV | \$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 |
| 1810-2 | Leasehold Improvements <50 kV Transformer Station Equipment - Normally | \$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 |
| 1815 | Primary above 50 kV Distribution Station Equipment - Normally | ÷- | ψ0 | ΦΦ \$0 | · | φ0 \$0 | \$0 \$0 | ψυ \$0 | \$0 \$0 | \$0 \$0 | ΦΦ Φ | \$0 \$0 | \$0 \$0 | \$0 \$0 | ΦΦ \$0 | ψ υ | φ0 \$0 | \$0 \$0 | φ0 \$0 | φ0 \$0 | ψ0 | φ0 Φ0 | \$0 \$0 |
| 1820 | Primary below 50 kV Distribution Station Equipment - Normally | \$0 | \$0 | ψυ | \$0 | ψŪ | ΨŬ | φυ | ΨΟ | \$U | \$ 0 | 4 • | | + - | ψυ | \$0 | ψŬ | φe | ΨΟ | \$0 | \$U | \$ 0 | \$0 |
| 1820-1 | Primary below 50 kV (Bulk) Distribution Station Equipment - Normally | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Primary below 50 kV (Primary) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825 1825-1 | Storage Battery Equipment Storage Battery Equipment > 50 kV | \$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 |
| 1825-2 1830 | Storage Battery Equipment <50 kV Poles, Towers and Fixtures | \$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 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | \$0 | \$O | \$0 | \$O | \$O | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$O | \$O |
| 1830-4 1830-5 | Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary | \$1,233,595 | \$153,253 | \$5,736 \$0 | \$382 | \$78,038 \$664,225 | \$32,127 | \$95,424 \$20,288 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$12,819,483 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1830-5 1835 | Overhead Conductors and Devices | \$137,053 \$0 | \$6,745 \$0 | \$0 \$0 | \$0 \$0 | \$664,325 \$0 | \$6,864 \$0 | \$20,388 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,026,602 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary | \$1,426,966 | \$177,276 \$4,464 | \$6,635 \$0 | \$442 \$0 | \$90,271 | \$37,163 \$4,543 | \$110,383 \$13,493 | \$0 \$0 | \$0 \$0 | \$0 ¢0 | \$0 ©0 | \$0 \$0 | \$14,828,984 \$2,002,007 | \$0 ¢0 | \$0 \$0 | \$0 \$0 | \$0 ¢0 | \$0 \$0 | \$0 © | \$0 ©0 | \$0 \$0 | \$0 \$0 |
| <mark>1835-5</mark> 1840 | Overhead Conductors and Devices - Secondary Underground Conduit | \$90,702 \$0 | \$4,464 \$0 | \$0 \$0 | \$0 \$0 | \$439,650 \$0 | \$4,543 \$0 | \$13,493 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$2,003,007 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1840-3 1840-4 | Underground Conduit - Bulk Delivery Underground Conduit - Primary | \$0 \$540,958 | \$0 \$67,205 | \$0 \$2,515 | \$0 \$168 | \$0 \$34,221 | \$0 \$14,088 | \$0 \$41,846 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$5,621,613 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1840-5 1845 | Underground Conduit - Secondary Underground Conductors and Devices | \$169,708 \$0 | \$8,352 | \$0 \$0 | \$0 \$0 | \$822,612 | \$8,500 | \$25,246 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,747,742 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | Underground Conductors and Devices - Bulk Delivery | \$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 |
| 1845-3 | Underground Conductors and Devices - Primary | \$751,004 | \$93,299 | \$3,492 | \$233 | \$47,509 | \$19,559 | \$58,094 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,804,409 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-4 | Underground Conductors and Devices - | \$263,358 | \$12,961 | \$0 | \$0 | \$1,276,552 | \$13,190 | \$39,177 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,815,851 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <mark>1845-5</mark> 1850 | Secondary Line Transformers | \$1,376,777 | \$155,674 | \$1,280 | \$0 | \$87,096 | \$35,856 | \$106,500 | \$0 | \$0 | \$O | \$0 | \$0 | \$14,286,505 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$O | \$O |
| 1855 1860 | Services Meters | \$90,847 \$2,293,619 | \$4,471 \$940,021 | \$0 \$46,421 | \$0 \$154,736 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$21,634 | \$0 \$0 | \$0 \$0 | \$0 \$3,224 | \$0 \$0 | \$1,547,792 \$10,240,760 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1905 1906 | Land Land Rights | \$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 |
| 1908 1910 | Buildings and Fixtures Leasehold Improvements | \$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 |
| 1915 | Office Furniture and Equipment Computer Equipment - Hardware | \$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 |
| 1925 1930 | Computer Software Transportation Equipment | \$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 |
| 1935 | Stores Equipment | \$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 |
| 1940 1945 | Tools, Shop and Garage Equipment Measurement and Testing Equipment | \$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 |
| 1950 1955 | Power Operated Equipment Communication Equipment | \$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 |
| 1960 1970 | Miscellaneous Equipment Load Management Controls - Customer | \$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 |
| 1975 | Premises Load Management Controls - Utility Premises | \$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 |
| 1980 1990 | System Supervisory Equipment Other Tangible Property | \$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 |
| <mark>1995</mark> 2005 | Contributions and Grants - Credit Property Under Capital Leases | (\$1,434,469) \$0 | (\$278,124) \$0 | (\$11,319) \$0 | (\$26,714) \$0 | (\$606,408) | (\$29,442) \$0 | (\$87,451) | (<mark>\$3,706</mark>) \$0 | \$0 \$0 | \$0 \$0 | (\$552) \$0 | \$0 \$0 | (\$14,001,581) | ¢0 | ¢0 | \$0 | \$0 | \$0 | \$0 | ¢¢ ¢0 | \$Q | \$0 |
| 2010 | Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant - | \$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 |
| 2105 | Property, Plant, & Equipment | (\$1,132,303) | (\$355,209) | (\$16,829) | (\$51,848) | (\$236,447) | (\$10,292) | (\$30,571) | (\$7,237) | \$0 | \$0 | (\$1,078) | \$0 | (\$7,815,599) | | | | | | | | | |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | |
| 3046 | Balance Transferred From Income blank row | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$3,522,226) | (\$683,422) | (\$1,246,639) | (\$420,545) | (\$160,336) | (\$118,202) | (\$5,479) | (\$18,035) | (\$5,448) |
| 4080 4082 | Distribution Services Revenue Retail Services Revenues | \$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 (\$21,438) | \$0 (\$3,602) | \$0 (\$3,908) | \$0 (\$1,402) | \$0 (\$428) | \$0 (\$298) | \$0 (\$14) | \$0 <mark>(\$49)</mark> | \$0 (\$14) |
| 4084 | Service Transaction Requests (STR) Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$453) | (\$76) | (\$83) | (\$30) | (\$9) | (\$6) | (\$0) | (\$1) | (\$0) |
| 4086 | SSS Admin Charge Electric Services Incidental to Energy Sales | \$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 | (\$134,313) \$0 | <mark>(\$14,766)</mark> \$0 | <mark>(\$1,834)</mark> \$0 | <mark>(\$69)</mark> \$0 | <mark>(\$5)</mark> \$0 | <mark>(\$37,218)</mark> \$0 | <mark>(\$385)</mark> \$0 | (\$1,142) \$0 | \$0 \$0 |
| 4205 | Interdepartmental Rents Rent from Electric Property | \$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 | \$O | \$0 | \$0 (* 400) | \$0 | \$0 \$0 |
| 4210 | Other Utility Operating Income | ΦU \$0 | ου \$0 | φυ \$0 | ъ∪ \$0 | ου \$0 | ου \$0 | φ∪ \$0 | \$0 \$0 | \$0 \$0 | ου \$0 | ծՍ \$0 | φυ \$0 | ου \$0 | (\$278,358) \$0 | (\$50,215) \$0 | (\$92,682) \$0 | (\$39,556) \$0 | (\$25,106) \$0 | (\$9,820) \$0 | (\$490) \$0 | (\$1,572) \$0 | \$0 \$0 \$0 |
| 4220 | Other Electric Revenues | \$0 | \$0 | \$0 | \$0 | \$U | \$0 | \$U | \$0 | \$ 0 | \$U | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$U |

| EB-2018-0028 |
|------------------|
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| USoA Accoun # | t Accounts | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | o Total - Customer | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND |
|-----------------------|--|------------------------------------|----------------------------------|-------------------------------|---------------------------|----------------------|----------------------|-----------------------------|--|--|--|---|--|---------------------------------------|--|-------------------------------------|--------------------------------------|-------------------------------------|-----------------------------------|---------------------------------|-----------------------------|-----------------------------|--|
| 4225 | Late Payment Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$139,227) | (\$26,396) | (\$20,838) | (\$1,976) | (\$305) | (\$28) | (\$4) | (\$225) | \$0 |
| 4235 4235-1 | Miscellaneous Service Revenues Account Set Up Charges | \$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 (\$115,342) | \$0 (\$15,216) | \$0 (\$5,829) | \$0 (\$442) | \$0 (\$126) | \$0 (\$8) | \$0 (\$7) | \$0 (\$57) | \$0 (\$15) |
| 4235-90 4240 | Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to | \$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 | (\$343,554) \$0 | (\$57,731) \$0 | (\$62,623) \$0 | (\$22,475) \$0 | (\$6,867) \$0 | (\$4,772) \$0 | <mark>(\$225)</mark> \$0 | <mark>(\$781)</mark> \$0 | <mark>(\$228)</mark> \$0 |
| 4305 | Income Regulatory Debits | \$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 | (\$187,363) \$0 | (\$31,485) \$0 | (\$34,152) \$0 | (\$12,257) \$0 | (\$3,745) \$0 | (\$2,602) \$0 | (\$123) \$0 | (\$426) \$0 | (\$125) \$0 |
| 4310 4315 | Regulatory Credits | \$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 |
| 4320 | Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others | \$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 |
| 4325 4330 | Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, | \$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 | (\$23,309) \$0 | (\$3,909) \$0 | (\$4,195) \$0 | (\$1,508) \$0 | (\$458) \$0 | <mark>(\$318)</mark> \$0 | (\$15) \$0 | (\$52) \$0 | (\$24) \$0 |
| 4335 | Jobbing, Etc. Profits and Losses from Financial Instrument | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4340 | Hedges Profits and Losses from Financial Instrument Investments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4355 | Gain on Disposition of Utility and Other Property | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4360 | Loss on Disposition of Utility and Other Property | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$206,132 | \$34,639 | \$37,574 | \$13,485 | \$4,120 | \$2,863 | \$135 | \$469 | \$137 |
| 4365 | Gains from Disposition of Allowances for Emission | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4370 4375 | Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations | \$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 (\$425,021) | \$0 (\$71,271) | \$0 (\$76,488) | \$0 (\$27,496) | \$0 (\$8,351) | \$0 (\$5,790) | \$0 (\$273) | \$0 (\$950) | \$0 (\$420) |
| 4380 4390 | Expenses of Non-Utility Operations Miscellaneous Non-Operating Income | թս \$0 ՏՈ | թ0 \$0 ՏՈ | φυ \$0 \$0 | əս \$0 ՏՈ | գս \$0 ՏՈ | թ0 \$0 ՏՈ | ͽυ \$0 <u></u> \$0 | թ0 \$0 ՏՈ | ΦU \$0 \$0 | φυ \$0 \$0 | գս \$0 ՏՈ | ͽυ \$0 <u></u> ֍በ | ͽυ \$0 <u></u> \$0 | (\$425,021) \$226,746 (\$56,480) | (\$71,271) \$38,103 (\$9,491) | (\$76,488) \$41,331 (\$10,295) | (\$27,496) \$14,833 (\$3,695) | (\$8,351) \$4,532 (\$1,129) | (\$5,790) \$3,149 (\$785) | (\$273) \$149 (\$37) | (\$950) \$516 (\$128) | (\$429) \$151 (\$38) |
| 4395 4398 | Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including | \$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 |
| 4405 | Amortization Interest and Dividend Income | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$0 | \$U \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$0 | \$0 (\$68,711) | \$0 (\$11,546) | \$0 (\$12,525) | \$0 (\$4,495) | \$0 (\$1,373) | \$0 (\$954) | \$0 (\$45) | \$0 (\$156) | ծ∪ (\$46) |
| 4415 4705 | Equity in Earnings of Subsidiary Companies Power Purchased | \$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 |
| 4707 4708 474 0 | Charges - Global Adjustment Charges-WMS | \$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 |
| 4710 4712 4714 | Cost of Power Adjustments Charges-One-Time Charges-NW | \$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 |
| 4714 4715 4716 | System Control and Load Dispatching Charges-CN | \$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 |
| 4730 4750 | Rural Rate Assistance Expense Charges-LV | \$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 |
| 4751 5005 | Charges-Smart Metering Entity Operation Supervision and Engineering | \$44,123 \$22,898 | \$0 \$2,574 | \$0 \$74 | \$0 \$5 | \$0 \$13,331 | \$0 \$647 | \$0 \$1,922 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$445,476 \$269,237 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5010 5012 | Load Dispatching Station Buildings and Fixtures Expense | \$27,939 \$0 | \$3,141 \$0 | \$90 \$0 | \$6 \$0 | \$16,266 \$0 | \$790 \$0 | \$2,346 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$328,515 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5014 | Transformer Station Equipment - Operation Labour | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5016 5017 | Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5020 | Supplies and Expenses Overhead Distribution Lines and Feeders - | \$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 |
| 5025 | Operation Labour Overhead Distribution Lines & Feeders - | \$4,349 \$5,156 | \$515 \$610 | \$19 \$22 | \$1 ¢1 | \$1,916 \$2,271 | \$121 \$144 | \$361 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$49,200 \$58,330 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5030 | Operation Supplies and Expenses | 0.0 | \$010 | \$22 \$0 | \$0 | \$0 | \$144 | \$428 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$00,550 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | şо \$0 |
| <mark>5035</mark> | Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation | \$918 | \$104 | \$0 \$1 | \$0 | \$58 | \$24 | \$71 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | \$884 | \$93 | \$3 | \$0 | \$1,117 | \$28 | \$84 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,775 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 |
| <mark>5045</mark> | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$3,809 | \$401 | \$13 | \$1 | \$4,816 | \$122 | \$363 | \$0 | \$0 | \$0 | \$0 | \$0 | \$50,762 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5050 | Underground Subtransmission Feeders - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5055 | Underground Distribution Transformers - Operation | \$2,474 | \$280 | \$2 | \$0 | \$157 | \$64 | \$191 | \$0 | \$0 | \$0 | \$0 | \$0 | \$25,672 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5065 5070 | Meter Expense Customer Premises - Operation Labour | \$210,915 \$407 | \$86,442 \$51 | \$4,269 \$2 | \$14,229 \$0 | \$0 \$1,027 | \$0 \$11 | \$0 \$32 | \$1,989 \$0 | \$0 \$0 | \$0 \$0 | \$296 \$0 | \$0 \$0 | \$941,713 \$5,235 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5075 5085 5090 | Customer Premises - Materials and Expenses Miscellaneous Distribution Expense Underground Distribution Lines and Feeders - | \$126 \$11 | \$16 \$1 | \$1 \$0 | ъ0 \$0 | \$319 \$6 | \$3 \$0 | \$10 \$1 | \$0 \$0 | ⊅0 \$0 | ъ0 \$0 | ъ0 \$0 | ֆՍ \$0 | \$1,624 \$128 | \$0 \$0 | ծ0 \$0 | ծ∪ \$0 | ъ0 \$0 | ъ0 \$0 | ъ0 \$0 | Տ Ս \$Օ | ъ∪ \$0 | ъ0 \$0 |
| 5095 | Rental Paid Overhead Distribution Lines and Feeders - | \$0 | \$0 \$240 | \$0 | \$0 | \$0 | \$0 \$50 | \$0 • | \$0 | \$0 | \$0 | \$0 ©0 | \$0 ¢0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 ¢0 | \$0 | \$0 \$0 | \$0 |
| 5096 | Rental Paid Other Rent | \$2,106 \$0 | \$249 \$0 | \$9 \$0 | \$1 \$0 | \$928 \$0 | \$59 \$0 | \$175 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$23,823 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5105 5110 | Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures - | \$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 |
| 5112 | Distribution Stations | \$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 |
| 5114 | Maintenance of Transformer Station Equipment Maintenance of Distribution Station Equipment | \$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 |
| 5120 5125 | Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and | \$4,720 | \$551 | \$20 | \$1 | \$2,556 | \$134 | \$399 | \$0 | \$0 | \$0 | \$0 | \$0 | \$54,562 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5130 | Devices Maintenance of Overhead Services | \$25,078 \$17,457 | \$3,003 \$859 | \$110 \$0 | \$7 \$0 | \$8,756 \$0 | \$689 \$0 | \$2,047 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$278,133 \$297,423 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way | \$18,898 | \$2,236 | \$81 | \$5 | \$8,324 | \$528 | \$1,568 | \$0 | \$0 | \$0 | \$0 | \$0 | \$213,807 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5145 5150 | Maintenance of Underground Conduit Maintenance of Underground Conductors and | \$2,888 \$16,326 | \$307 \$1,710 | \$10 \$56 | \$1 \$4 | \$3,482 \$21,310 | \$92 \$527 | \$273 \$1,566 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$38,078 \$219,213 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5155 | Devices Maintenance of Underground Services Maintenance of Line Transformers | \$6,786 | \$334 | \$0 ¢7 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$115,620 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$ 0 | \$0 \$0 | \$0 \$0 | \$0 ¢0 |
| 5160 5175 5305 | Maintenance of Line Transformers Maintenance of Meters Supervision | \$7,199 \$0 \$109,175 | \$814 \$0 \$41,819 | \$7 \$0 \$3,173 | \$0 \$0 \$903 | \$455 \$0 \$56 | \$187 \$0 \$51 | \$557 \$0 \$410 | \$0 \$0 \$106 | \$0 \$0 \$106 | \$0 \$0 \$106 | \$0 \$0 \$106 | \$0 \$0 \$423 | \$74,698 \$0 \$983,988 | ծ∪ \$Օ Տ∩ | ծՍ \$0 ՏՈ | ə∪ \$0 Տ∩ | \$0 \$0 \$0 | əu \$0 ՏՈ | \$0 \$0 \$0 | ծ∪ \$Օ ֍∩ | ₽∪ \$0 \$0 | ə∪ \$0 Տ∩ |
| 5310 5315 | Meter Reading Expense Customer Billing | \$109,175 \$41,457 \$201,022 | \$41,819 \$46,353 \$77,002 | \$3,173 \$2,082 \$5,842 | \$903 \$289 \$1,662 | \$0 \$0 \$104 | \$0 \$93 | \$410 \$0 \$756 | \$106 \$58 \$195 | \$106 \$58 \$195 | \$106 \$58 \$195 | \$106 \$58 \$195 | \$423 \$231 \$779 | \$983,988 \$467,742 \$1,811,807 | \$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 |
| 5320 5325 | Collecting Collecting- Cash Over and Short | \$44,719 \$0 | \$17,130 \$0 | \$1,300 \$0 | \$370 \$0 | \$23 \$0 | \$30 \$21 \$0 | \$168 \$0 | \$43 \$0 | \$43 \$0 | \$43 \$0 | \$43 \$0 | \$173 \$0 | \$403,051 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5330 5335 | Collection Charges Bad Debt Expense | \$3,254 \$23,718 | \$1,246 \$19,188 | \$95 \$71,508 | \$27 \$0 | \$2 \$0 | \$2 \$0 | \$12 \$0 | \$3 \$0 | \$3 \$0 | \$3 \$0 | \$3 \$0 | \$13 \$0 | \$29,328 \$249,424 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 5340 5405 | Miscellaneous Customer Accounts Expenses Supervision | \$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 |
| 5410 5415 5420 | Community Relations - Sundry Energy Conservation Community Safety Program | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | ծ∪ \$0 ⊈∩ | \$0 \$0 \$0 | ծՍ \$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 | ծ∪ \$0 ℄∩ | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | ծ∪ \$Օ ℄∩ | \$0 \$0 \$0 |
| J72U | | ΦŪ | ΦΟ | ΦΟ | ΦΟ | φυ | ΦΟ | ΦU | ΦΟ | ΦΟ | ΦΟ | φυ | ΦU | ΦU | ΦΟ | ΦΟ | ΦU | φυ | φυ | ΦΟ | ΦΟ | ΦU | ΦU |

| USoA Accour # | t Accounts | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North | Embedded Distributor Hydro One 1 - BCP | Brantford Power - | Embedded Distributor Hydr One 2 - BCP | o Total - Customer | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND |
|------------------|--|-----------------|-------------------|-------------------------|-------------|----------------|------------|-----------------------------|--|---|--|-------------------|---|--------------------|---------------|-------------|----------------|-------------------------|-------------|--------------|------------|-----------------------------|--|
| 5405 | Miscellaneous Customer Service and | | | | | | | | | Hydro - CND | | BCP | | | | | | | | | | | |
| 5425 | Informational Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Supervision | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5510 | Demonstrating and Selling Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5515 | Advertising Expense | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$2 | \$0 | \$0 | \$0 \$2 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$2 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$2 |
| 5520 | Miscellaneous Sales Expense Executive Salaries and Expenses | \$0 \$0 | \$0 \$0 | \$U \$0 | \$0 \$0 | \$0 ¢0 | \$0 \$0 | \$U \$0 | \$0 \$0 | \$0 \$0 | \$0 ¢0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$0 | \$0 \$0 | \$U \$0 | \$0 © | \$U \$0 | \$0 \$0 | \$0 \$0 |
| 5605 5610 | Management Salaries and Expenses | ው ቆር | <u></u> ቆ0 \$0 | ቅ0 \$0 | \$0 \$0 | ው ቆር | <u></u> ቆ0 | ው ፍር | \$0 \$0 | ው ቆር | ው ቆር | \$0 \$0 | <u></u> ቆ0 | ቅሀ \$በ | \$0 \$0 | \$0 \$0 | ው ፍር | \$0 \$0 | ቅ0 \$0 | ው ቆ0 | ቅ0 \$0 | ው ቆር | ΦU \$0 |
| 5615 | Management Balance and Expenses | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | ψυ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ | φυ | ψŪ | ψŪ | ψŪ | ψŪ | ψŪ |
| | General Administrative Salaries and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5620 | Office Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 |
| 5625 | Administrative Expense Transferred Credit | \$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 \$ |
| 5630 5635 | Outside Services Employed Property Insurance | \$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 |
| 5635 5640 | Injuries and Damages | ቆ0 \$0 | <u></u> ቆ0 \$0 | ው ቆር | \$0 \$0 | ው ቆር | ቆ0 \$0 | <u></u> ቆ0 \$0 | ው ቆ0 | ው ቆር | ው ቆር | \$0 \$0 | ው ፍር | ቅ0 \$0 | \$0 \$0 | \$0 \$0 | ው ፍር | \$0 \$0 | ው ቆር | ው ቆር | ው ቆር | ው ቆር | ΦU \$0 |
| 5645 | Employee Pensions and Benefits | \$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 |
| 5650 | Franchise Requirements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5655 | Regulatory Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5660 | General Advertising Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5665 | Miscellaneous General Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5670 | Rent Lease Payment Expense | \$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 |
| 5675 | Maintenance of General Plant | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 |
| 5680 | Electrical Safety Authority Fees | \$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 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5695 | OM&A Contra Account | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5705 | Amortization Expense - Property, Plant, and | φυ Φοος οο (| ψ0 Φο4 οο4 | \$4 201 | | Ψ ⁰ | | φ0 Φ14.040 | Ψ ⁰ | φ0 Φ0 | φ0 Φ0 | \$0 \$22.1 | φ0 Φ0 | T - | φο | ΨΟ | φο | φο | ψŪ | ΨΟ | φο | ΨΟ | φυ |
| | Equipment | \$325,664 | \$91,801 | ψ i,20 i | \$12,532 | \$74,305 | \$3,920 | \$11,642 | \$1,748 | \$0 | \$0 | \$261 | \$0 | \$2,461,830 | | | | | | | | | |
| 5710 | Amortization of Limited Term Electric Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | |
| 5715 | Amortization of Intangibles and Other Electric Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | |
| 5720 | Amortization of Electric Plant Acquisition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | |
| 5730 | Adjustments Amortization of Unrecovered Plant and | | | - | | · | · | - | | | | | | · | | | | | | | | | |
| 0100 | Regulatory Study Costs | | | | | | | | | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5735 | Amortization of Deferred Development Costs | | | | | | | | | | | | | | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5740 | Amortization of Deferred Charges | | | | | | | | | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6005 | Interest on Long Term Debt | \$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 |
| 6105 | Taxes Other Than Income Taxes Income Taxes | \$0 \$0 | \$U ¢0 | \$U \$0 | \$U \$0 | \$U | \$0 \$0 | \$U \$0 | \$U \$0 | \$0 \$0 | \$U \$0 | \$U \$0 | \$U ¢0 | \$U ¢0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U | \$U \$0 | \$U | \$U ¢0 | \$U \$0 | \$U \$0 |
| 6110 6205-1 | Sub-account LEAP funding | \$0 \$0 | ው ይ | φυ \$0 | φυ \$0 | φυ Ω | ወ ይ | ው ይ | ው በ ድ | ው በ <u></u> | ው በ <u></u> | φυ \$0 | φυ \$0 | ው ይ | φ0 \$0 | φυ \$0 | φυ \$0 | ֆՍ ՏՈ | φυ \$0 | φυ \$0 | ΦU \$0 | φυ (12) | φυ \$0 |
| 6210 | Life Insurance | \$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 |
| 6215 | Penalties | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6225 | Other Deductions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$6,982,290 | \$1,389,217 | \$130,920 | \$107,444 | \$2,859,005 | \$140,412 | \$417,908 | \$14,834 | \$405 | \$405 | \$2,555 | \$1,619 | \$69,845,293 | (\$4,882,918) | (\$906,385) | (\$1,493,185) | (\$507,627) | (\$199,586) | (\$174,788) | (\$6,814 | (\$22,592) |) (\$6,079) |



2019 C

EB-2018-0028 Sheet O5 Details of Allo

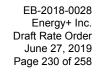
Uniform System of Accounts - Detail Accounts

| | | 12 | 13 | 14 | 15 | | Plant and 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 | |
|-------------------|--|--|--|---|--|------------------------|----------------------------|------------------------|--------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------------|--|--|--|---|--|----------------------------|
| USoA Account # | Accounts | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power BCP | Embedded Distributor Hydro One 2 - BCP | Total - Mis | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | Total - A&G |
| | Conservation and Demand Management Expenditures and Recoveries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents Land | \$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 |
| | Land Station >50 kV | \$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 |
| | Land Station <50 kV Land Rights | \$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 |
| 1806-1 | Land Rights Station >50 kV Land Rights Station <50 kV | \$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 |
| 1808 | Buildings and Fixtures | \$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 |
| | Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV | \$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 |
| | Leasehold Improvements Leasehold Improvements >50 kV | \$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 |
| 1810-2 | Leasehold Improvements <50 kV | \$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 |
| | Transformer Station Equipment - Normally Primary above 50 kV | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$0 | \$0 | \$0 |
| | Distribution Station Equipment - Normally Primary below 50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 |
| | Distribution Station Equipment - Normally | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Primary below 50 kV (Bulk) Distribution Station Equipment - Normally | \$0 | | ¢0 | \$0 | | | \$0 | | \$0 | · | | | | \$0 | · | \$0 | | \$0 | 0.9 |
| | Primary below 50 kV (Primary) Distribution Station Equipment - Normally | | \$0 | \$0 | φU | \$0 | \$0 | φU | \$0 | φU | \$0 | \$0 | \$0 | \$0 | φU | \$0 | φU | \$0 | φυ | φυ |
| 1820-3 | Primary below 50 kV (Wholesale Meters) Storage Battery Equipment | \$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 © |
| 1825-1 | Storage Battery Equipment > 50 kV | \$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 |
| | Storage Battery Equipment <50 kV Poles, Towers and Fixtures | \$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 |
| | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835 | Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices | \$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 |
| | Overhead Conductors and Devices - Subtransmission Bulk Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Overhead Conductors and Devices - Primary | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$O | \$0 |
| | Overhead Conductors and Devices - Secondary | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 |
| | Underground Conduit Underground Conduit - Bulk Delivery | \$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 |
| | Underground Conduit - Primary Underground Conduit - Secondary | \$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 |
| 1845 | Underground Conductors and Devices | \$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 |
| | Underground Conductors and Devices - Bulk Delivery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Underground Conductors and Devices - Primary Underground Conductors and Devices - | , \$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 |
| | Secondary Line Transformers | \$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 |
| | Services Meters | \$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 |
| 1905 | Land | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$121,771 | \$23,600 | \$0 \$42,559 | \$0 \$14,260 | \$5,330 | \$4,095 | \$0 \$190 | \$622 | \$0 \$201 | \$796 | \$0 \$146 | \$59 | \$0 \$0 | \$213,629 |
| | Land Rights Buildings and Fixtures | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$1,220,171 | \$0 \$236,481 | \$0 \$426,448 | \$0 \$142,884 | \$0 \$53,407 | \$0 \$41,038 | \$0 \$1,900 | \$0 \$6,236 | \$0 \$2,010 | \$0 \$7,973 | \$0 \$1,461 | \$0 \$591 | \$0 \$0 | \$0 \$2,140,600 |
| | Leasehold Improvements Office Furniture and Equipment | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$13,980 \$307,918 | \$2,709 \$59,678 | \$4,886 \$107,617 | \$1,637 \$36,058 | \$612 \$13,478 | \$470 \$10,356 | \$22 \$480 | \$71 \$1,574 | \$23 \$507 | \$91 \$2,012 | \$17 \$369 | \$7 \$149 | \$0 \$0 | \$24,525 \$540,195 |
| 1920 | Computer Equipment - Hardware | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$1,283,704 | \$248,795 | \$448,652 | \$150,324 | \$56,187 | \$43,174 | \$1,999 | \$6,561 | \$2,115 | \$8,388 | \$1,537 | \$622 | \$0 \$0 | \$2,252,059 |
| 1925 1930 | Computer Software Transportation Equipment | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,126,517 \$2,095,488 | \$605,950 \$406,126 | \$1,092,712 \$732,370 | \$366,121 \$245,386 | \$136,847 \$91,719 | \$105,153 \$70,477 | \$4,869 \$3,264 | \$15,980 \$10,710 | \$5,152 \$3,453 | \$20,429 \$13,692 | \$3,743 \$2,509 | \$1,515 \$1,015 | \$0 \$0 | \$5,484,988 \$3,676,208 |
| 1935 1940 | Stores Equipment Tools, Shop and Garage Equipment | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$8,778 \$468,231 | \$1,701 \$90,748 | \$3,068 \$163,646 | \$1,028 \$54,831 | \$384 \$20,494 | \$295 \$15,748 | \$14 \$729 | \$45 \$2,393 | \$14 \$771 | \$57 \$3,059 | \$11 \$561 | \$4 \$227 | \$0 \$0 | \$15,399 \$821,439 |
| 1945 | Measurement and Testing Equipment Power Operated Equipment | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$6,362 \$7,268 | \$1,233 \$1,409 | \$2,224 \$2,540 | \$745 \$851 | \$278 \$318 | \$214 \$244 | \$10 \$11 | \$33 \$37 | \$10 \$12 | \$42 \$47 | \$8 \$9 | \$3 \$4 | \$0 \$0 | \$11,161 \$12,750 |
| 1955 | Communication Equipment | ΦU \$0 | \$0 | ΦU \$0 | \$0 \$0 | φ0 \$0 | \$292 | \$57 | \$102 | \$34 | \$13 | \$10 | \$0 | \$1 | \$0 | \$2 | \$0 | \$0 | φυ \$0 | \$512 |
| 1970 | Miscellaneous Equipment Load Management Controls - Customer | \$0 ©0 | \$0 \$0 | \$0 ¢0 | \$0 \$0 | \$0 \$0 | \$173,796 \$0 | \$33,683 \$0 | \$60,741 \$0 | \$20,352 \$0 | \$7,607 \$0 | \$5,845 \$0 | \$271 \$0 | \$888 \$0 | \$286 \$0 | \$1,136 \$0 | \$208 \$0 | \$84 \$0 | \$0 \$0 | \$304,897 \$0 |
| | Premises Load Management Controls - Utility Premises | \$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 | ው ይር | \$0 \$0 |
| 1980 | System Supervisory Equipment | \$0 | \$0 | \$0 | \$O | \$0 | \$9,999 | \$1,938 | \$3,494 | \$0 \$1,171 | \$438 | \$336 | \$0 \$16 | \$51 | ֆՍ \$16 ՏՈ | \$0 \$65 | ֆՍ \$12 ՏՈ | \$5 | \$0 \$0 | \$17,541 |
| 1995 | Other Tangible Property Contributions and Grants - Credit | \$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 |
| | Property Under Capital Leases Electric Plant Purchased or Sold | \$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 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment | ÷- | ÷ - | ÷ - | | . . | (\$5,083,609) | (\$985,254) | (\$1,776,713) | (\$595,300) | (\$222,508) | (\$170,976) | (\$7,917) | (\$25,982) | (\$8,376) | (\$33,216) | (\$6,086) | (\$2,463) | \$0 \$0 | (\$8,918,400) |
| 2120 | Accumulated Amortization of Electric Utility | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3046 | Plant - Intangibles Balance Transferred From Income | (\$21,659) | (\$3,968) | (\$1,604) | \$0 | (\$6,207,564) | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 |
| | blank row Distribution Services Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | (\$18,055,631) | (\$4,255,844) | (\$7,669,610) | (\$2,072,730) | (\$1,071,332) | (\$692,011) | (\$15,011) | (\$65,967) | (\$52,046) | (\$227,941) | (\$118,630) | (\$5,550) | (\$4,795) | (\$34,307,099) |
| | Retail Services Revenues | (\$30) | (\$7) | (\$4) | (\$5) | (\$31,200) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 \$0 | \$0 ¢0 |
| | Service Transaction Requests (STR) Revenues SSS Admin Charge | (\$1) \$0 | <mark>(\$0)</mark> \$0 | (\$0) \$0 | (\$0) \$0 | (\$660) (\$189,732) | \$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 |
| 4090 | Electric Services Incidental to Energy Sales | \$0 \$0 | \$0 | φ0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | φ0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φυ \$0 | φ0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | φυ \$0 | φ0 \$0 |
| 4210 | Interdepartmental Rents Rent from Electric Property | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 (\$497,799) | \$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 |
| | Other Utility Operating Income Other Electric Revenues | \$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 |
| | | ~ ~ | ΨŸ | ΨŬ | ~~ | ÷~ | ÷ | ÷ | ΨŬ | ÷~ | ÷ | ÷ ~ | ÷ | ~~ | ÷~ | ÷ | ÷ | ÷ | ÷~ | Ψ~ |

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| USoA Account # | t Accounts | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power BCP | Embedded Distributor Hydro One 2 - BCP | Total - Mis | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | Total - A&G |
|---------------------------|---|--|--|---|--|---|---|--|---|---|---|------------------------------------|------------------------------|-----------------------------------|--|--|--|---|--|---|
| 4235 | Late Payment Charges Miscellaneous Service Revenues | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$189,000) \$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 |
| 4235-90 | Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds | (\$15) (\$489) \$0 | (\$15) (\$106) \$0 | (\$15) (\$68) \$0 | (\$59) (\$81) | (\$137,145) (\$500,000) \$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 |
| 4245 | Government Assistance Directly Credited to Income | (\$266) | (\$58) | \$0 (\$37) | (\$44) | \$0 (\$272,683) | \$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 |
| 4305 4310 | Regulatory Debits Regulatory Credits | \$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 |
| | Revenues from Electric Plant Leased to Others | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4325 | Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, | \$0 (\$68) | \$0 (\$14) | \$0 (\$7) | \$0 (\$6) | \$0 (\$33,880) | \$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 |
| | Jobbing, Etc. Profits and Losses from Financial Instrument | \$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 |
| 4340 | Hedges Profits and Losses from Financial Instrument | \$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 |
| 4345 | Investments Gains from Disposition of Future Use Utility Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Gain on Disposition of Utility and Other Property | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4360 4365 | Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for | \$293 | \$64 | \$41 | \$48 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Emission Losses from Disposition of Allowances for | \$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 |
| 4375 | Emission Revenues from Non-Utility Operations | \$0 (\$1,234) | \$0 (\$247) | \$0 (\$130) | \$0 (\$101) | \$0 (\$617,780) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ΦU \$0 | ΦU \$0 |
| 4390 | Expenses of Non-Utility Operations Miscellaneous Non-Operating Income Rate-Payer Benefit Including Interest | \$322 <mark>(\$80)</mark> \$0 | \$70 <mark>(\$17)</mark> \$0 | \$45 <mark>(\$11)</mark> \$0 | \$53 (<mark>\$13</mark>) \$0 | \$330,000 <mark>(\$82,200)</mark> \$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 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ۵0 \$0 | φυ \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | φυ \$0 | \$0 \$0 | \$0 \$0 | ф0 \$0 | ф0 \$0 |
| 4415 | Interest and Dividend Income Equity in Earnings of Subsidiary Companies | <mark>(\$98)</mark> \$0 | <mark>(\$21)</mark> \$0 | <mark>(\$14)</mark> \$0 | <mark>(\$16)</mark> \$0 | (\$100,000) \$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 |
| 4705 4707 4708 | Power Purchased Charges - Global Adjustment Charges-WMS | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$26,534,211 \$23,331,470 \$1,865,340 | \$11,153,365 \$9,807,128 \$784,075 | \$28,180,742 \$24,779,261 \$1,981,090 | \$12,311,556 \$10,825,522 \$865,495 | \$8,345,804 \$7,338,446 \$586,705 | \$218,406 \$192,044 \$15,354 | \$7,302 \$6,421 \$513 | \$130,757 \$114,975 \$9,192 | \$724,814 \$637,327 \$50,954 | \$3,341,080 \$2,937,804 \$234,876 | \$701,040 \$616,423 \$49,283 | \$19,996 \$17,583 \$1,406 | \$2,488,320 \$2,187,974 \$174,928 | \$94,157,394 \$82,792,378 \$6,619,211 |
| | Cost of Power Adjustments Charges-One-Time | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | (\$129,119) \$0 | (\$54,274) \$0 | (\$137,131) \$0 | (\$59,909) \$0 | (\$40,612) \$0 | (\$1,063) \$0 | (<mark>\$36</mark>) \$0 | (\$636) \$0 | (\$3,527) \$0 | (\$16,258) \$0 | (\$3,411) \$0 | (\$97) \$0 | (\$12,108) \$0 | (\$458,181) \$0 |
| 4714 4715 | Charges-NW System Control and Load Dispatching | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,225,593 \$0 | \$1,355,843 \$0 | \$3,425,751 \$0 | \$1,496,636 \$0 | \$1,014,545 \$0 | \$26,550 \$0 | \$888 \$0 | \$15,895 \$0 | \$88,111 \$0 | \$406,154 \$0 | \$85,221 \$0 | \$2,431 \$0 | \$302,489 \$0 | \$11,446,106 \$0 |
| 4716 4730 4750 | Charges-CN Rural Rate Assistance Expense Charges-LV | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$2,434,548 \$0 \$143,149 | \$1,023,335 \$0 \$60,171 | \$2,585,619 \$0 \$152,022 | \$1,129,601 \$0 \$66,419 | \$765,738 \$0 \$45,025 | \$20,039 \$0 \$1,178 | \$670 \$0 \$39 | \$11,997 \$0 \$705 | \$66,503 \$0 \$3,910 | \$306,548 \$0 \$18,025 | \$64,321 \$0 \$3,782 | \$1,835 \$0 \$108 | \$228,307 \$0 \$13,424 | \$8,639,061 \$0 \$507,967 |
| 4751 | Charges-LV Charges-Smart Metering Entity Operation Supervision and Engineering | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$143,149 \$0 \$0 | \$60,171 \$0 \$0 | \$152,032 \$0 \$0 | \$66,419 \$0 \$0 | \$45,025 \$0 \$0 | \$1,178 \$0 \$0 | \$39 \$0 \$0 | \$705 \$0 \$0 | \$3,910 \$0 \$0 | \$18,025 \$0 \$0 | \$3,782 \$0 \$0 | \$108 \$0 \$0 | \$13,424 \$0 \$0 | \$507,967 \$0 \$0 |
| 5010 5012 | Load Dispatching Station Buildings and Fixtures Expense | \$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 |
| 5014 | Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5015 5016 | Supplies and Expenses Distribution Station Equipment - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Labour Distribution Station Equipment - Operation | \$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 |
| 5020 | Supplies and Expenses Overhead Distribution Lines and Feeders - | \$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 |
| 5025 | Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5030 | Overhead Subtransmission Feeders - Operation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5035 5040 | Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5045 | Operation Labour Underground Distribution Lines & Feeders - | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 *0 | \$0 *0 | \$0 | \$0 | \$0 ©0 | \$0 | \$0 ©0 | \$0 | \$0 | \$0 |
| 5050 | Operation Supplies & Expenses Underground Subtransmission Feeders - | \$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 | \$U \$Q | \$0 \$0 |
| 5055 | Operation Underground Distribution Transformers - Operation | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 |
| 5065 5070 | Meter Expense Customer Premises - Operation Labour | \$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 |
| 5075 5085 | Customer Premises - Materials and Expenses Miscellaneous Distribution Expense | \$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 |
| 5090 5095 | Underground Distribution Lines and Feeders - Rental Paid Overhead Distribution Lines and Feeders - | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5096 | Rental Paid Other Rent | \$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 |
| 5105 5110 | Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures - Distribution Stations | \$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 |
| 5112 | Maintenance of Transformer Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5114 | Maintenance of Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5120 5125 | Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices | \$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 |
| 5130 5135 | Devices Maintenance of Overhead Services Overhead Distribution Lines and Feeders - | \$0 \$0 | \$0 *0 | \$0 | \$0 | \$0 © | \$0 6 - | \$0 | \$0 \$0 | \$0 | \$0 \$- | \$0 \$0 | \$0 | \$0 | \$0 6 - | \$0 6 - | \$0 | \$0 \$0 | \$0 | \$0 |
| 5145 | Right of Way Maintenance of Underground Conduit | \$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 |
| 5150 | Maintenance of Underground Conductors and Devices Maintenance of Underground Services | \$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 |
| 5155 5160 5175 | Maintenance of Line Transformers Maintenance of Meters | \$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 | ъ0 \$0 \$0 | φ0 \$0 \$0 |
| 5305 5310 | Supervision Meter Reading Expense | \$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 |
| 5320 | Customer Billing Collecting Collecting- Cash Over and Short | \$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 |
| 5330 | Collecting- Cash Over and Short Collection Charges Bad Debt Expense | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$∪ \$0 \$∩ | ծ∪ \$0 \$0 | \$0 \$0 \$0 | \$Օ ՏՈ | ՏՍ ՏՕ ՏՕ | \$Օ ՏՈ | \$0 \$0 \$0 | \$0 \$0 \$0 | ծ∪ \$Օ ՖՈ | \$0 \$0 \$0 | ծ∪ \$Օ ՏՈ | ծ∪ \$Օ ՏՕ | ≎∪ \$Օ ՏՈ | \$0 \$0 \$0 | \$∪ \$0 \$0 | ⊅0 \$0 \$0 |
| <mark>5340</mark> 5405 | Miscellaneous Customer Accounts Expenses Supervision | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$4,279 | \$0 \$0 \$718 | \$0 \$0 \$770 | \$0 \$0 \$277 | \$0 \$84 | \$0 \$0 \$58 | \$0 \$3 | \$0 \$10 | \$0 \$0 \$4 | \$0 \$0 \$12 | \$0 \$0 \$2 | \$0 \$1 | \$0 \$1 | \$0 \$0 \$6,220 |
| 5410 5415 | Community Relations - Sundry Energy Conservation | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$14,946 \$0 | \$2,506 \$0 | \$2,690 \$0 | \$967 \$0 | \$294 \$0 | \$204 \$0 | \$10 \$0 | \$33 \$0 | \$15 \$0 | \$43 \$0 | \$9 \$0 | \$5 \$0 | \$4 \$0 | \$21,725 \$0 |
| 5420 | Community Safety Program | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,055 | \$7,763 | \$13,999 | \$4,691 | \$1,753 | \$1,347 | \$62 | \$205 | \$66 | \$262 | \$48 | \$19 | \$0 | \$70,270 |

| USoA Account # | Accounts | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | Total - Mis | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | Total - A&G |
|-------------------|---|--|--|---|--|---------------|-----------------------|----------------|----------------|-------------------------|--------------|-------------------|-----------------|-----------------------------|--|--|--|---|--|----------------------|
| 5425 | Miscellaneous Customer Service and | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5505 | Informational Expenses Supervision | \$0 | \$0 | \$0 | ¢0 | \$O | ۹۵ ۳۵ | \$0 | \$0 | ۹۵ ۵۵ | \$0 | \$0 | ድ - ድ ር | \$0 | \$0 | ¢0 | \$0 | \$0 | ¢0 | ÷ + 0 |
| | Demonstrating and Selling Expense | ው ድር | ወ ይ | ው ቆ0 | ው ቆር | ው ፍር | ወ 0 ፍበ | ው ድር | ው ድር | ው ፍር | ው ፍር | Φ0 \$0 | φ0 \$0 | ው ቆር | \$0 \$0 | ው ወ | ው ቆር | ው ፍር | Φ0 \$0 | ው ፍር |
| 5515 | Advertising Expense | \$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 |
| 5520 | Miscellaneous Sales Expense | \$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 |
| 5605 | Executive Salaries and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,357,500 | \$227,636 | \$244,298 | \$87,822 | \$26,672 | \$18,491 | \$872 | \$3,035 | \$1,371 | \$3,940 | \$788 | \$414 | \$324 | \$1,973,164 |
| | Management Salaries and Expenses | \$0 | \$0 | \$O | \$O | \$0 | \$1,486,032 | \$249,190 | \$267,429 | \$96,137 | \$29,198 | \$20,242 | \$955 | \$3,322 | \$1,500 | \$4,313 | \$863 | \$453 | \$354 | \$2,159,989 |
| 5615 | General Administrative Salaries and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$814,943 | \$136,656 | \$146,659 | \$52,722 | \$16,012 | \$11,101 | \$524 | \$1,822 | \$823 | \$2,366 | \$473 | \$249 | \$194 | \$1,184,543 |
| | Office Supplies and Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$334,591 | \$56,107 | \$60,214 | \$21,646 | \$6,574 | \$4,558 | \$215 | \$748 | \$338 | \$971 | \$194 | \$102 | \$80 | \$486,337 |
| 5625 | Administrative Expense Transferred Credit | \$0 | \$0 | \$0 | \$0 | \$0 | (\$826) | (\$138) | (\$149) | (\$53) | (\$16) | (\$11) | (\$1) | (\$2) | (\$1) | (\$2) | (\$0) | (\$0) | (\$0) | (\$1,200) |
| 5630 | Outside Services Employed | \$0 | \$0 | \$0 | \$0 | \$0 | \$253,447 | \$42,500 | \$45,611 | \$16,396 | \$4,980 | \$3,452 | \$163 | \$567 | \$256 | \$736 | \$147 | \$77 | \$60 | \$368,393 |
| 5635 | Property Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,115 | \$3,123 | \$5,632 | \$1,887 | \$705 | \$542 | \$25 | \$82 | \$27 | \$105 | \$19 | \$8 | \$0 | \$28,272 |
| | Injuries and Damages | \$0 | \$0 | \$0 | \$0 | \$0 | \$134,209 | \$22,505 | \$24,152 | \$8,682 | \$2,637 | \$1,828 | \$86 | \$300 | \$136 | \$390 | \$78 | \$41 | \$32 | \$195,076 |
| 5645 | Employee Pensions and Benefits | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$230,411 | \$38,637 | \$41,465 | \$14,906 | \$4,527 | \$3,139 | \$148 | \$515 | \$233 | \$669 | \$134 | \$70 | \$55 | \$334,909 |
| 5650 | Franchise Requirements | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Regulatory Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$347,095 | \$58,204 | \$62,464 | \$22,455 | \$6,820 | \$4,728 | \$223 | \$776 | \$350 | \$1,007 | \$201 | \$106 | \$83 | \$504,512 |
| | General Advertising Expenses | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$29,239 | \$4,903 | \$5,262 | \$1,892 | \$574 | \$398 | \$19 | \$65 | \$30 | \$85 | \$17 | \$9 | \$7 \$2 | \$42,500 |
| | Miscellaneous General Expenses Rent | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$650 \$0 | \$109 \$0 | \$117 \$0 | \$42 \$0 | \$13 \$0 | \$9 \$0 | \$0 \$0 | \$1 \$0 | \$1 \$0 | \$2 | \$0 \$0 | \$0 | \$0 \$0 | \$945 \$0 |
| 5670 | Lease Payment Expense | \$U \$0 | \$U \$0 | \$U \$0 | ቆ0 \$0 | \$0 \$0 | ۵0 \$28,898 | \$0 \$4,846 | \$0 \$5,201 | \$0 \$1,870 | \$0 \$568 | \$0 \$394 | ֆՍ \$19 | \$0 \$65 | \$0 \$29 | \$0 \$84 | \$0 \$17 | \$0 \$9 | \$U \$7 | \$0 \$42,004 |
| 5675 | Maintenance of General Plant | ው ቆር | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$20,090 \$851,840 | \$142,843 | \$153,299 | \$55,109 | \$16,737 | \$394 \$11,604 | \$19 \$547 | \$05 \$1,904 | \$860 | ⁹⁰⁴ \$2,473 | \$494 | \$9 \$260 | \$203 | \$1,238,173 |
| 5680 | Electrical Safety Authority Fees | \$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 |
| 5685 | Independent Market Operator Fees and Penalties | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5695 | OM&A Contra Account | \$0 | \$0 | \$0 | \$0 | \$0 | (\$220,955) | (\$37,052) | (\$39,764) | (\$14,294) | (\$4,341) | (\$3,010) | (\$142) | (\$494) | (\$223) | (\$641) | (\$128) | (\$67) | (\$53) | (\$321,165) |
| 5705 | Amortization Expense - Property, Plant, and Equipment | | | | | | \$698,117 | \$135,302 | \$243,991 | \$81,751 | \$30,556 | \$23,480 | \$1,087 | \$3,568 | \$1,150 | \$4,561 | \$836 | \$338 | \$0 | \$1,224,737 |
| 5710 | Amortization of Limited Term Electric Plant | | | | | | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5715 | Amortization of Intangibles and Other Electric Plant | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5720 | Amortization of Electric Plant Acquisition Adjustments | | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5730 | Amortization of Unrecovered Plant and Regulatory Study Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5735 | Amortization of Deferred Development Costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5740 | Amortization of Deferred Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Interest on Long Term Debt | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,508,728 | \$486,772 | \$887,927 | \$299,536 | \$114,201 | \$84,190 | \$3,903 | \$12,846 | \$3,881 | \$15,427 | \$2,826 | \$1,142 | \$0 | \$4,421,378 |
| 6105 | Taxes Other Than Income Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$113,885 | \$22,097 | \$40,308 | \$13,598 | \$5,184 | \$3,822 | \$177 | \$583 | \$176 | \$700 | \$128 | \$52 | \$0 | \$200,710 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$436,236 | \$84,643 | \$154,399 | \$52,085 | \$19,858 | \$14,640 | \$679 | \$2,234 | \$675 | \$2,683 | \$491 | \$199 | \$0 \$- | \$768,821 |
| 6205-1 | Sub-account LEAP funding | \$0 \$2 | \$0 \$2 | \$0 \$2 | \$0 \$2 | \$0 \$0 | \$28,895 | \$4,845 | \$5,200 | \$1,869 | \$568 | \$394 | \$19 | \$65 | \$29 | \$84 | \$17 | \$9 \$2 | \$7 | \$42,000 |
| | Life Insurance Penalties | \$U \$C | \$U \$C | \$U \$C | \$U \$0 | \$U \$C | \$U \$C | \$U \$C | \$0 \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$C | \$0 \$0 | \$U \$C | \$U \$0 | \$U \$0 | \$U \$C | \$U \$0 |
| | Other Deductions | \$U \$U | φ0 Φ0 | ФО ФО | ФО ФО | φ0 Φ0 | ው ወ | φ0 Φ0 | φ0 Φ | ው ወ | ው ወ | φ0 Φ0 | ው ወ | \$U \$U | ው ወ | ФО ФО | <u></u> ወ ወ | ው ወ | φ0 | ው ወ |
| 0225 | | (\$23,324) | | | (\$223) | (\$8,229,643) | | \$22,297,370 | \$56,983,273 | \$0 \$25,824,961 | | \$112,578 | \$0 \$16,237 | \$268,388 | \$0 \$1,533,967 | \$0 \$7,065,130 | \$0 \$1,410,186 | \$43,029 | \$5,379,896 | \$0 \$190,986,654 |



2019 Cost Allocation Model

С

D

E

F

Sheet O6 Composite Allocator Detail Worksheet - Application

Α

Details: Output Sheet Details How Various Composite Allocators are Derived

В

Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN

| 14 | | | | | | | | | | | | | | | | |
|----------------|------------------------------------|--|------------------------------|--|--|--|--|--|------------------------------------|--------------------------|--------------------------------------|--|--------------------------|--|--------------------------|--|
| 20 21 | |] | Demand Alloca | ators | | | | | | | | | | | | |
| 21 22 | | | [| 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 Embedded | 13 | 14 Embedded | 15 |
| 23 | | | Demand Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | | Embedded Distributor Hydro One 1 - BCP | | Embedded Distributor Hydro One 2 - BCP |
| | Composite | allocators | | | | | | | | | | I I | Hydro - CND | | DCF | |
| 26 | <u>Rate Base</u> | | | | | | | | | | | | | | | |
| 27 28 | | Conservation and Demand Management | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | 1805-1 1805-2 1805 | Land Station >50 kV Land Station <50 kV Total | \$347,843 | \$115,858 \$0 \$115,858 | \$35,968 \$0 \$35,968 | \$109,024 \$0 \$109,024 | \$52,985 \$0 \$52,985 | \$32,764 \$0 \$32,764 | \$824 \$0 \$824 | \$28 \$0 \$28 | \$392 \$0 \$392 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 |
| 33 34 | 1806-1 1806-2 1806 | Land Rights Station >50 kV Land Rights Station <50 kV Total | \$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 |
| 37 38 | 1808-1 1808-2 1808 | Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV Total | \$1,451,373 | \$483,418 \$0 \$483,418 | \$150,078 \$0 \$150,078 | \$454,901 \$0 \$454,901 | \$221,079 \$0 \$221,079 | \$136,709 \$0 \$136,709 | \$3,437 \$0 \$3,437 | \$115 \$0 \$115 | \$1,636 \$0 \$1,636 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 |
| 41 42 | 1810-1 1810-2 1810 | Leasehold Improvements >50 kV Leasehold Improvements <50 kV Total | \$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 |
| | 1815 | Transformer Station Equipment - Normally Primary above 50 kV | \$9,496,692 | \$3,163,124 | \$981,995 | \$2,976,528 | \$1,446,576 | \$894,521 | \$22,491 | \$752 | \$10,705 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 49 | 1820-2 1820-3 1820 | below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Total | \$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 |
| 51 | | Total | \$9,496,692 | \$3,163,124 | \$981,995 | \$2,976,528 | \$1,446,576 | \$894,521 | \$22,491 | \$752 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 53 54 55 | 1825-1 1825-2 1825 | Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV Total | \$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 |
| 58 59 60 | 1830-3 1830-4 1830-5 1830 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Total | \$23,769,128 | \$0 \$5,630,031 \$3,109,788 \$8,739,819 | \$0 \$1,997,688 \$627,776 \$2,625,464 | \$0 \$6,416,843 \$798,845 \$7,215,688 | \$0 \$3,142,129 \$0 \$3,142,129 | \$0 \$1,997,597 \$0 \$1,997,597 | \$0 \$39,155 \$0 \$39,155 | \$0 \$0 \$0 \$0 | \$0 \$5,781 \$3,494 \$9,275 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| 63 | 1835-3 1835-4 | Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary | | \$0 \$7,090,886 | \$0 \$2,516,039 | \$0 \$8,081,856 | \$0 \$3,957,435 | \$0 \$540,663 | \$0 \$49,315 | \$0 \$0 | \$0 \$7,281 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 66 67 | 1835-5 1835 | Overhead Conductors and Devices - Secondary Total | \$25,247,986 | \$2,058,060 \$9,148,945 | \$415,463 \$2,931,502 | \$528,676 \$8,610,532 | \$0 \$3,957,435 | \$0 \$540,663 | \$0 \$49,315 | \$0 \$0 | \$2,312 \$9,593 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 68 69 | | Total | \$49,017,113 | \$17,888,765 | \$5,556,966 | \$15,826,220 | \$7,099,564 | \$2,538,260 | \$88,470 | \$0 | \$18,868 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 71 72 | 1840-3 1840-4 1840-5 1840 | Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Total | \$14,054,033 | \$0 \$2,468,887 \$3,850,749 \$6,319,636 | \$0 \$876,028 \$777,355 \$1,653,383 | \$0 \$2,813,921 \$989,183 \$3,803,104 | \$0 \$1,377,890 \$0 \$1,377,890 | \$0 \$875,988 \$0 \$875,988 | \$0 \$17,170 \$0 \$17,170 | \$0 \$0 \$0 \$0 | \$0 \$2,535 \$4,326 \$6,861 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| | 1845-3 | Underground Conductors and Devices - Bulk Delivery | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 77 | 1845-4 1845-5 | Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary | | \$3,731,892 \$5,975,700 | \$1,324,177 \$1,206,321 | \$4,253,434 \$1,535,042 | \$2,082,775 \$0 | \$284,548 \$0 | \$25,954 \$0 | \$0 \$0 | \$3,832 \$6,714 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 78 79 80 | 1845 | Total | \$20,430,389 \$34,484,422 | \$9,707,592 \$16,027,228 | \$2,530,498 \$4,183,881 | \$5,788,477 \$9,591,581 | \$2,082,775 \$3,460,665 | \$284,548 \$1,160,536 | \$25,954 \$43,125 | \$0 \$0 | \$10,546 | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 81 | 1850 | Line Transformers | \$21,429,757 | \$8,531,888 | \$3,027,346 | \$8,850,588 | \$951,838 | \$0 | \$59,337 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 83 84 | | Total | \$114,427,984 | \$45,611,005 | \$13,750,187 | \$37,244,917 | \$12,958,642 | \$4,593,317 | \$213,423 | \$752 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 85 | 1855 | Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 87 | | Total | \$114,427,984 | \$45,611,005 | \$13,750,187 | \$37,244,917 | \$12,958,642 | \$4,593,317 | \$213,423 | \$752 | | \$0 | \$0 | \$0 | \$0 | \$0 |

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|---|---|----------------|----------------|---------------|---------------|---------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|--------------|
| A | В | С | D | E | F | Н | I | J | K | L | Μ | 0 | Р | Q | R June 27, 2 |
| 90 1860 | Meters | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | Page 232 of |
| 91 92 1815-1860 93 | Total | \$114,427,984 | \$45,611,005 | \$13,750,187 | \$37,244,917 | \$12,958,642 | \$4,593,317 | \$213,423 | \$752 | \$55,742 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 94 1565-1860 | Total | \$116,987,893 | \$46,210,281 | \$13,936,233 | \$37,808,842 | \$13,232,707 | \$4,927,486 | \$217,684 | \$894 | \$57,770 | \$92,761 | \$401,231 | \$73,512 | \$28,492 | \$0 |
| | | | + - , - , - | + -,, | + - , , - | + - , - , - | · · · · · · · | +) | | | +- , - | · · · , - | + -,- | · · / - | |
| 95 96 Distribution | GFA - Distribution plant (credit to contributed | | | | | | | | | | | | | | |
| 97 Plant | capital) GFA - Distribution plant (exclude credit for | \$167,078,226 | \$94,690,887 | \$18,689,308 | \$33,284,662 | \$11,315,585 | \$4,348,515 | \$3,118,846 | \$143,340 | \$473,154 | \$172,531 | \$668,719 | \$122,520 | \$50,159 | \$0 |
| 98 99 100 | contributed capital) | \$199,053,315 | \$113,485,109 | \$22,310,820 | \$39,432,562 | \$13,298,786 | \$5,008,791 | \$3,757,959 | \$172,783 | \$568,320 | \$176,236 | \$668,719 | \$122,520 | \$50,711 | \$0 |
| 100 | Accum Depreciation - NFA | (\$16,545,781) | (\$9,277,458) | (\$2,116,430) | (\$3,053,867) | (\$1,117,445) | (\$460,383) | (\$252,477) | (\$10,468) | (\$35,805) | (\$40,409) | (\$143,482) | (\$26,288) | (\$11,267) | \$0 |
| 101 | Accum Depreciation - NFA ECC | (\$19,505,695) | (\$11,140,530) | (\$2,475,431) | (\$3,663,309) | (\$1,314,040) | (\$529,191) | (\$315,832) | (\$13,387) | (\$45,239) | (\$7,605) | \$0 | \$0 | (\$1,133) | \$0 |
| 102 NFA | Net Fixed Assets Net Fixed Assets Excluding credit for Capital | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 | \$437,350 | \$132,122 | \$525,236 | \$96,232 | \$38,891 | \$0 |
| 103 NFA ECC 104 | Contribution | \$179,547,620 | \$102,344,579 | \$19,835,389 | \$35,769,254 | \$11,984,746 | \$4,479,599 | \$3,442,127 | \$159,396 | \$523,081 | \$168,632 | \$668,719 | \$122,520 | \$49,578 | \$0 |
| 105 1830-4 | Primary Poles Demand and Customer | \$32,048,707 | \$16,850,957 | \$3,231,283 | \$6,570,095 | \$3,147,865 | \$1,997,979 | \$117,194 | \$32,127 | \$101,206 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 106 1830-5 107 POLE 108 109 PP&E | Secondary Poles Demand and Customer | \$7,566,506 | \$5,301,016 | \$764,829 | \$805,590 | \$0 | \$0 | \$664,325 | \$6,864 | \$23,882 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 109 PP&E | | \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 | \$437,350 | \$132,122 | \$525,236 | \$96,232 | \$38,891 | \$0 |

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| | Х | Y | Z | AA | AC | AD | AE | AF | AG | AH | AJ | AK | AL | AM | AS |
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| 2 3 4 5 7 8 9 10 11 12 13 14 | | | | | | | | | | | | | | | |
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| 20 21 22 | Customer Allo | ocators | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 | |
| 22 | | ı | 2 | S | | 0 | | 0 | | Embedded | Embedded | Emboddod | Embedded | Emboddod | |
| | Customer Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - CND | Distributor Waterloo North | Distributor Hydro One 1 - BCP | Distributor Brantford Power - | Distributor Hydro One 2 - BCP | Total |
| 23 24 23 | | | | | | | | | | | Hydro - CND | | BCP | | |
| 26 | | | | | | | | | | | | | | | |
| 26 27 28 | \$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 |
| 31 | \$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 \$347,843 |
| 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 | \$ 0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 |
| 34 | \$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 |
| 36 37 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 |
| 38 39 | \$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 \$1,451,373 |
| 40 41 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 42 43 | \$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 |
| 44 | | | | | | | | | | | | | | | |
| 45 46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,496,692 |
| 47 | \$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 |
| 48 | \$0 | \$0 \$0 | | | \$0 \$0 | \$0 | \$0 | | | \$0 \$0 | \$0 | \$0 | \$0 | | |
| 50 | \$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 |
| 52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,496,692 |
| 49 50 51 52 53 54 55 56 57 | \$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 |
| 56 | \$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 | A 0 | \$ 0 | A 0 | \$ 0 | \$ 0 | * 0 | A -2 | * 0 | A 0 | ^ | A 0 | * 0 | ^ | ••• |
| 58 59 | \$0 \$12,819,483 | \$0 \$11,220,926 | \$0 \$1,233,595 | \$0 \$153,253 | \$0 \$5,736 | \$0 \$382 | \$0 \$78,038 | \$0 \$32,127 | \$0 \$95,424 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$12,819,483 |
| 60 61 62 | \$3,026,602 \$15,846,085 | \$2,191,227 \$13,412,154 | \$137,053 \$1,370,648 | \$6,745 \$159,998 | \$0 \$5,736 | \$0 \$382 | \$664,325 \$742,363 | \$6,864 \$38,991 | \$20,388 \$115,812 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,026,602 \$39,615,213 |
| | | | | | | | | | | | | | | | |
| 63 64 | \$0 \$14,828,984 | \$0 \$12,979,848 | \$0 \$1,426,966 | \$0 \$177,276 | \$0 \$6,635 | \$0 \$442 | \$0 \$90,271 | \$0 \$37,163 | \$0 \$110,383 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$14,828,984 |
| | \$2,003,007 | \$1,450,155 | \$90,702 | \$4,464 | \$0 | \$0 | \$439,650 | \$4,543 | \$13,493 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,003,007 |
| 65 66 67 68 69 70 71 72 73 74 | \$16,831,990 | \$14,430,003 | \$1,517,668 | \$181,740 | \$6,635 | \$442 | \$529,922 | \$41,706 | \$123,875 | \$0 | \$0 | \$0 | \$0 | \$0 | \$42,079,976 |
| 68 69 | \$32,678,075 | \$27,842,157 | \$2,888,316 | \$341,737 | \$12,372 | \$825 | \$1,272,285 | \$80,696 | \$239,688 | \$0 | \$0 | \$0 | \$0 | | \$81,695,189 |
| 70 71 | \$0 \$5,621,613 | \$0 \$4,920,613 | \$0 \$540,958 | \$0 \$67,205 | \$0 \$2,515 | \$0 \$168 | \$0 \$34,221 | \$0 \$14,088 | \$0 \$41,846 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$5,621,613 |
| 72 73 | \$3,747,742 \$9,369,355 | \$2,713,325 \$7,633,937 | \$169,708 \$710,666 | \$8,352 \$75,557 | \$0 \$2,515 | \$0 \$168 | \$822,612 \$856,833 | \$8,500 \$22,588 | \$25,246 \$67,091 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$3,747,742 \$23,423,388 |
| 74 | | | | | | | . , | . , | | | | | ··· | •- | |
| 75 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 76 | \$7,804,409 | \$6,831,219 | \$751,004 | \$93,299 | \$3,492 | \$233 | \$47,509 | \$19,559 | \$58,094 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,804,409 |
| 77 | \$5,815,851 \$13,620,259 | \$4,210,613 \$11,041,832 | \$263,358 \$1,014,362 | \$12,961 \$106,260 | \$0 \$3,492 | \$0 \$233 | \$1,276,552 \$1,324,061 | \$13,190 \$32,748 | \$39,177 \$97,271 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$5,815,851 \$34,050,649 |
| 79 | \$22,989,615 | \$11,041,832 | \$1,725,028 | \$106,260 | \$3,492 | \$233 | \$1,324,061 | \$32,748 | \$97,271 | \$0 | \$0 | \$0 | \$0 | \$0 | \$57,474,037 |
| 81 | | | | | | | | | | | | | | | |
| 78 79 80 81 82 83 84 85 86 87 88 88 89 | \$14,286,505 \$60,054,105 | \$12,523,322 | \$1,376,777 | \$155,674 | \$1,280 | \$0 | \$87,096 | \$35,856 | \$106,500 \$510,550 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | | \$35,716,261 |
| 84 85 | \$69,954,195 | \$59,041,249 | \$5,990,121 | \$679,228 | \$19,659 | \$1,225 | \$3,540,275 | \$171,888 | \$510,550 | \$0 | \$0 | \$0 | \$0 | \$0 | \$184,382,179 |
| | \$1,547,792 | \$1,452,474 | \$90,847 | \$4,471 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,547,792 |
| 86 87 | \$71,501,987 | \$60,493,723 | \$6,080,968 | \$683,699 | \$19,659 | \$1,225 | \$3,540,275 | \$171,888 | \$510,550 | \$0 | \$0 | \$0 | \$0 | \$0 | \$185,929,971 |

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| | Х | Y | Z | AA | AC | AD | AE | AF | AG | AH | AJ | AK | AL | AM | AS |
|---|--------------|--------------|-------------|-------------|----------|-----------|-------------|-----------|-----------|----------|-----------|----------|----------|-----|---------------|
| 90 | \$10,240,760 | \$6,781,105 | \$2,293,619 | \$940,021 | \$46,421 | \$154,736 | \$0 | \$0 | \$0 | \$21,634 | \$0 | \$0 | \$3,224 | \$0 | \$10,240,760 |
| 91 | | | | | | | | | | | | | | | |
| 92 | \$81,742,747 | \$67,274,828 | \$8,374,587 | \$1,623,721 | \$66,080 | \$155,962 | \$3,540,275 | \$171,888 | \$510,550 | \$21,634 | \$0 | \$0 | \$3,224 | \$0 | \$196,170,731 |
| 92 93 94 95 96 | | | | | | | | | | | | | | | |
| 94 | \$82,249,876 | \$67,274,828 | \$8,374,587 | \$1,623,721 | \$66,080 | \$265,759 | \$3,540,275 | \$171,888 | \$510,550 | \$83,475 | \$267,487 | \$49,008 | \$22,219 | \$0 | \$197,969,948 |
| 95 | | | | | | | | | | | | | | | |
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| Α | В | С | D | E | F | G | Н | I | ĸ | | IVI | IN | 0 | Г | R R | 3 | I | U | AA | AB | AC | AD | AF | AG | AH | AI | AJ | AK | AM | AN | AO | AP | AV |
|------------------------------|--|---|---|---|---|---|---|---|-----------------------------------|------------------------------------|--------------------------------|-------------------|-----------------------------------|------------------------|----------------------------------|--|---------------------|-----------------------|---|---|--|---------------------------------------|-------------------------------|----------------------------|--|-------------------------------------|--------------------------------------|-------------------------|---|--|-----------------------|--|---|
| Ontario | Ontario Energy Board | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2019 Cost | | ration | Mod | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 2013 6031 | Allu | Lation | | EI | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 6 7 | Sheet 07 Amortization Ou | itput Wo | rksheet - | Applicati | 101 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 9 Categor 10 Contrib | prization and Allocation of Contributed Capital puted Capital - 1995 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | Demand Allocation | | | | | | | | | | | | | | Customer Allocation | | | | | | | | | | | | | |
| Account | t Description | Contributed Capital | Demand | Customer | Total | 1 Residential | 2 GS <50 | 3 GS> 50- 999 kW | 5 GS> 1,000 - 4,999 kW | 6 Large Use 1 | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | | | 13 Embedded Distributor Hydro One 1 - E | Brantford Power | | Sub -total Total | 1 Residential | 2 GS <50 | 3 GS> 50- 999 kW | 5 GS> 1,000 - 4,999 kW | 6 Large Use 1 | 7 Street Light | 8 Sentinel | 9 Unmetered Scattered Load | | 12 Embedded Distributor Waterloo North | 13 Embedded Distributor Hydro One 1 - B | rantford Power H | Embedded Distributor Hydro One 2 - | Sub -total Sub -total |
| 17 18 1565 19 1805 | Conservation and Demand Management Land | \$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 | CND \$0 \$0 | Hydro - CND \$0 \$0 | BCP \$0 \$0 | - BCP \$0 \$0 | BCP \$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 | CND \$0 \$0 | Hydro - CND \$0 \$0 | BCP \$0 \$0 | - BCP \$0 \$0 | BCP \$0 \$0 | \$0 \$0 |
| 20 1805-1 21 1805-2 | Land Station >50 kV Land Station <50 kV | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 |
| 22 1806 23 1806-1 | Land Rights Land Rights Station >50 kV Land Rights Station <50 kV | \$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 |
| 25 1808 | Buildings and Fixtures | \$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 |
| 27 1808-2 | Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV | \$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 |
| 29 1810-1 | Leasehold Improvements Leasehold Improvements >50 kV (Wholesale) Leasehold Improvements <50 kV (Other) | ∌∪ \$0 ℄∩ | ֆ∪ \$Օ ℄Ո | ծ∪ \$0 ℄∩ | ծ∪ \$0 ℄∩ | ծ∪ \$0 «∩ | ა∪ \$0 ⊄ე | ծՍ \$0 «Ո | ծ∪ \$0 ℄∩ | ∌Ս \$Օ ℄Ω | ծ∪ \$0 ⊄∩ | ծ∪ \$0 ¢∩ | ∌∪ \$Օ ֍Ո | ծ∪ \$0 ℄∩ | ծ∪ \$0 ¢∩ | ծՍ \$0 «Ո | ∌∪ \$0 «∩ | ∌∪ \$0 ℄∩ | ծ∪ \$0 ⊄∩ | ∌∪ \$0 ֍Ո | ծ∪ \$0 Տ∩ | ծ∪ \$0 ¢∩ | ծ∪ \$0 ¢∩ | ∌∪ \$0 ℄∩ | ծՍ \$0 «Ո | ծ∪ \$0 ℄∩ | ծ∪ \$0 ¢∩ | ∌∪ \$0 ֍Ո | ə∪ \$0 ℄∩ | թ∪ \$0 ℄∩ | ⊋∪ \$0 ՏՈ | ъ∪ \$0 \$∩ | ຈບ \$0 ແ∩ |
| | Transformer Station Equipment - Normally Primary above | ф0 \$0 | φ0 \$0 | \$0 \$0 | ф 0 \$0 | ф О \$0 | ъ0 \$0 | φ0 \$0 | φ0 \$0 | ф О \$0 | ф О \$0 | ъ О | ф О \$0 | . ФО \$0 | ф О \$0 | р О \$0 | \$ 0 | ф О \$0 | ф0 \$0 | φ0 \$0 | φ0 \$0 | \$ 0 | \$ 0 | \$0 \$0 | р О \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ф О \$0 | ъ О | \$0 \$0 | φ0 \$0 | φ0 \$0 |
| 32 1820 | Distribution Station Equipment - Normally Primary below 50 kV | \$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 |
| | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | \$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 |
| 34 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | \$0 | \$O | \$0 | \$0 | \$O | \$O | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | \$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 |
| 37 1825-1 | Storage Battery Equipment Storage Battery Equipment > 50 kV | \$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 |
| 39 1830 | Storage Battery Equipment <50 kV Poles, Towers and Fixtures Poles, Towers and Fixtures - Subtransmission Bulk | \$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 |
| 40 | Poles, Towers and Fixtures - Subtransmission Bulk Poles, Towers and Fixtures - Primary | \$0 (\$5 489 570) | \$0 (\$3 293 742) | \$0 (\$2 195 828) | \$0 (\$5 489 570) | \$0 (\$964,359) | \$0 (\$342 181) | \$0 (\$1,099,130) | \$0 (\$538,210) | \$0 (\$342 165) | \$0 (\$6 707) | \$0 \$0 | \$0 (\$990) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 (\$3 293 742) | \$0 (\$1 922 014) | \$0 (\$211 301) | \$0 (\$26,250) | \$0 (\$983) | \$0 (\$66) | \$0 (\$13,367) | \$0 (\$5,503) | \$0 (\$16,345) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 (\$2,195,828) |
| 42 1830-5 | | (\$1,296,054) \$0 | (\$777,633) \$0 | (\$518,422) \$0 | (\$1,296,054) \$0 | (\$532,671) \$0 | (\$107,531) \$0 | (\$136,833) \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | (\$598) \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | (\$777,633) \$0 | (\$375,332) \$0 | (\$23,476) \$0 | (\$1,155) \$0 | \$0 \$0 | \$0 \$0 | (\$113,791) \$0 | (\$1,176) \$0 | (\$3,492) \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | (\$518,422) \$0 |
| 44 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Deliverv | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$ 0 | \$O | \$O | \$0 | \$O | \$0 | \$O | \$O | \$0 | \$0 | \$O | \$ 0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$0 | \$0 |
| 46 1835-5 | | (\$6,350,080) (\$857,729) | (\$3,810,048) (\$514,638) | (\$2,540,032) (\$343,092) | (\$6,350,080) (\$857,729) | (\$1,214,586) (\$352,522) | (\$430,968) (\$71,164) | (\$1,384,328) (\$90,556) | (\$677,862) \$0 | (\$92,609) \$0 | (\$8,447) \$0 | \$0 \$0 | (\$1,247) (\$396) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$3,810,048) (\$514,638) | (\$2,223,297) (\$248,395) | (\$244,423) (\$15,536) | (\$30,365) (\$765) | <mark>(\$1,137)</mark> \$0 | <mark>(\$76)</mark> \$0 | (\$15,462) (\$75,307) | (\$6,366) (\$778) | (\$18,907) (\$2,311) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$2,540,032) (\$343,092) |
| 48 1840-3 | Underground Conduit - Bulk Delivery | \$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 |
| 50 1840-5 | Underground Conduit - Secondary | (\$2,407,292) (\$1,604,861) | (\$1,444,375) (\$962,917) | (\$962,917) (\$641,945) | (\$2,407,292) (\$1,604,861) | (\$422,892) (\$659,588) | (\$150,053) (\$133,152) | (\$481,992) (\$169,436) | (\$236,016) \$0 | (\$150,047) \$0 | (\$2,941) \$0 | \$0 \$0 | (\$434) (\$741) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$1,444,375) (\$962,917) | (\$842,844) (\$464,761) | (\$92,660) (\$29,069) | (\$11,511) (\$1,431) | (\$431) \$0 | (\$29) \$0 | (\$5,862) (\$140,904) | (\$2,413) (\$1,456) | (\$7,168) (\$4,324) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$962,917) (\$641,945) |
| 52 1845-3 | Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery | \$U \$0 (\$2.242.044) | \$U \$0 (\$2.005.000) | \$U \$0 (\$1,226,004) | \$0 \$0 (\$2.242.044) | \$U \$0 (\$620.020) | \$0 \$0 (\$226.04.0) | ۵۵ ۵۵ ۵۲ (۲۵۹ ⊑۵4) | \$U \$0 (\$256.755) | \$U \$0 (\$48.740) | \$U \$0 (\$4,440) | \$U \$0 ¢○ | ۵۵ ۵۵ ۵۵ | ֆՍ \$0 ՏԴ | ծՍ \$0 «Դ | \$U \$0 \$0 | ծՍ \$0 «Դ | \$0 \$0 €0 | \$U \$0 (\$2,005,000) | \$U \$0 (\$1.170.100) | \$U \$0 (\$128.620) | \$U \$0 (\$15.084) | \$U \$0 (\$508) | \$U \$0 (\$40) | \$0 \$0 (\$9,400) | ۵۵ ۵۵ ۵۵ | \$U \$0 (\$0.051) | ծ∪ \$Օ ¢Դ | ծՍ \$0 ՏՕ | ծ∪ \$0 ¢Դ | ծ∪ \$Օ ՔՕ | ծ∪ \$Օ ⊈Օ | \$0 \$0 (\$1,336,804) |
| 54 1845-4 55 1850 | Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers | (\$3,342,011) (\$2,490,469) (\$6,117,780) | (\$2,005,206) (\$1,494,281) (\$3.670.668) | (\$1,336,804) (\$996,188) (\$2,447,112) | (\$3,342,011) (\$2,490,469) (\$6,117,780) | (\$639,230) (\$1,023,568) (\$1,461,413) | (\$226,816) (\$206,629) (\$518,549) | (\$728,564) (\$262,935) (\$1,516,003) | (\$356,755) \$0 (\$163,039) | (ຉ4ၓ,740) \$0 ᢘ∩ | (\$4,446) \$0 (\$10,164) | ծ∪ \$0 ¢∩ | (\$656) (\$1,150) (\$1,501) | ծ∪ \$0 ଝ∩ | ծ∪ \$0 ¢∩ | ծ∪ \$0 «∩ | ծ∪ \$0 «∩ | ∌∪ \$Օ ℄∩ | (\$2,005,206) (\$1,494,281) (\$3,670,668) | (\$1,170,108) (\$721,229) (\$2,145,099) | (\$128,638) (\$45,110) (\$235,826) | (\$15,981) (\$2,220) (\$26,665) | (\$598) \$0 (\$219) | (⊅40) \$0 ¢∩ | (\$8,138) (\$218,658) (\$14,919) | (\$3,350) (\$2,259) (\$6,142) | (\$9,951) (\$6,711) (\$18,242) | ∌∪ \$0 ℄∩ | ə∪ \$0 ¢∩ | թ∪ \$0 ℄∩ | ⊅∪ \$0 ℄∩ | \$0 | (\$1,336,804) (\$996,188) (\$2,447,112) |
| 56 1855 57 1860 | Services | (\$6,117,780) (\$265,119) (\$1,754,123) | (پورون 0,000) \$0 \$0 | (\$2,447,112) (\$265,119) (\$1,754,123) | (\$6,117,780) (\$265,119) (\$1,754,123) | (ب,401,413 <i>)</i> \$0 \$0 | (4010,049) \$0 \$0 | (بوری 10,000) \$0 \$0 | (\#103,039) \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | (۱٫۵۵۱) \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | (بوتری 10,000) \$0 \$0 | (\$2,145,099) (\$248,792) (\$1,161,524) | (\$235,826) (\$15,561) (\$392,870) | (\$26,665) (\$766) (\$161,015) | (\$219) \$0 (\$7,951) | \$0 \$0 (\$26,505) | (\$14,919) \$0 \$0 | (\$6,142) \$0 \$0 | (\#10,242) \$0 \$0 | \$0 \$0 (\$3.706) | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 (\$552) | \$0 | (\$265,119) |
| 58 59 General F | Sub - Total (| (\$31,975,089) | (\$17,973,508) | | | (\$7,270,828) | (\$2,187,043) | (\$5,869,776) | (\$1,971,883) | (\$633,561) | (\$32,704) | \$0 | (\$7,714) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | (\$17,973,508) | | (\$1,434,469) | (\$278,124) | (\$11,319) | (\$26,714) | (\$606,408) | (\$29,442) | (\$87,451) | (\$3,706) | \$0 | \$0 | (\$552) | \$0 | (\$1,754,123) (\$14,001,581) |
| 60 1905 61 1906 | Sub - Total (Plant (Land Land Rights Buildings and Fixtures (Leasehold Improvements (| \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 62 1908 63 1910 | Buildings and Fixtures Leasehold Improvements | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 64 1915 65 1920 | Office Furniture and Equipment | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 66 1925 67 1930 | Transportation Equipment | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 69 1940 | Stores Equipment Tools, Shop and Garage Equipment | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 71 1950 | Measurement and Testing Equipment Power Operated Equipment Communication Equipment | ⊅∪ \$0 ¢∩ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 73 1960 | Communication Equipment Miscellaneous Equipment Load Management Controls - Customer Premises | φυ \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 75 1975 | Load Management Controls - Utility Premises | \$0 \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 77 1990 78 2005 | Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 79 2010 80 | Electric Plant Purchased or Sold Sub - Total | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 81 | | (\$24.075.000) | (\$17,072,508) | (\$14,001,594) | (\$21.075.090) | (\$7.070.000) | (¢2 107 042) | (\$5,869,776) | (\$1 071 992) | (\$632 561) | (\$22,704) | ¢0 | (\$7,714) | <u></u> ድር | ¢0 | ¢0 | 0.2 | ¢0 | (\$17.073.508) | (\$11,522,205) | (\$1 /2/ /60) | (\$279 124) | (\$11.210) | (\$26.714) | | (\$20.442) | (\$97.454) | (\$3.706) | 0.2 | ¢۵ | (\$552) | 02 | (\$14,001,581) |

TOTAL - 1995

(\$31,975,089) (\$17,973,508) (\$14,001,581) (\$31,975,089) (\$7,270,828) (\$2,187,043) (\$2,704) (\$1,319) (\$26,714) (\$26,714) (\$26,714) (\$26,714) (\$27,143) (\$27,1

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| A B | C | D | E | F | G | Н | I | K | L | М | Ν | 0 | Р | R | S | T | U | AA | AB | AC | AD | AF | AG | AH | AI | AJ | AK | AM | AN | AO | AP | AV |
|---|---|---|---|---|--|--|--|---|---|---|---|--|---|---|---|---|---|---|---|--|--|---|---|--|---|---|---|---|---|--|---|---|
| <u>83</u> 84 Accumulated Depreciation - 2105 Capital Contribution | <u>ition</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 85 | | | | | Demand Allocation | 2 | 3 | 5 | 6 | 7 | 8 | ٥ | 10 | 12 | 13 | 14 | 15 | Sub -total | Customer Allocation | 2 | 3 | 5 | 6 | 7 | 8 | ٥ | 10 | 12 | 13 | 14 | 15 | Sub -total |
| | Accumulated | | | | | 2 | <u>5</u> | , GS> 1,000 - | | | 0 | Unmetered | Embedded Distributor | Embedded Distributor | Embedded Distributor | Embedded Distributor | Embedded Distributor | | | | | GS> 1,000 - | U | | 0 | Unmetered | Embedded | Embedded Distributor | Embedded | Embedded Distributor | Embedded Distributor | |
| Account Description 87 | Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | 4,999 kW | Large Use 1 | Street Light | Sentinel | Scattered Load | Hydro One - CND | Waterloo North Hydro - CND | | Brantford Power - BCP | | Sub -total | Residential | GS <50 | GS> 50- 999 kW | 4,999 kW | Large Use 1 | Street Light | Sentinel | Scattered Load | Hydro One - CND | Waterloo North Hydro - CND | Hydro One 1 - BCP | | Hydro One 2 - BCP | Sub -total |
| 881565Conservation and Demand Management891805Land | \$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 |
| 90 1805-1 Land Station >50 kV 91 1805-2 Land Station <50 kV | \$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 |
| 92 1806 Land Rights 93 1806-1 Land Rights Station >50 kV 94 1806-2 Land Rights Station = (50 kV) | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 ¢0 | \$0 \$0 | \$0 \$0 ¢0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 ¢0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 ¢0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 |
| 941806-2Land Rights Station <50 kV | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 |
| 971808-2Buildings and Fixtures < 50 KV981810Leasehold Improvements | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 |
| 991810-1Leasehold Improvements >50 kV1001810-2Leasehold Improvements <50 kV | \$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 |
| 101Transformer Station Equipment - Normally Primary ab 50 kV | φU | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 102Distribution Station Equipment - Normally Primary below102kV1820Distribution Station Equipment - Normally Primary below | φυ | \$ 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 |
| 103 kV (Bulk) | φΟ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$O | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 104 KV (Primary) | \$U | \$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 |
| 1820-3Distribution Station Equipment - Normally Primary bein105kV (Wholesale Meters)1061825Storage Battery Equipment | \$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 |
| 1071825-1Storage Battery Equipment > 50 kV1081825-2Storage Battery Equipment <50 kV | \$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 |
| 1091830Poles, Towers and Fixtures1830Poles, Towers and Fixtures - Subtransmission Bulk | \$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 |
| 11 1830-4 Poles, Towers and Fixtures - Primary | \$544,181 \$128,478 | \$326,509 \$77.087 | \$217,672 \$51,391 | \$544,181 \$128,478 | \$95,597 \$52,804 | \$33,920 \$10,660 | \$108,957 \$13 564 | \$53,353 \$0 | \$33,919 \$0 | \$665 \$0 | \$0 \$0 | \$98 \$59 | \$0 \$0 | \$0 \$0 | \$0 ¢0 | \$0 \$0 | \$0 \$0 | \$326,509 \$77.087 | \$190,529 \$37,207 | \$20,946 \$2,327 | \$2,602 \$115 | \$97 ¢0 | \$6 \$0 | \$1,325 \$11,280 | \$546 \$117 | \$1,620 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$217,672 \$51,301 |
| 121830-5Poles, Towers and Fixtures - Secondary131835Overhead Conductors and Devices1835Overhead Conductors and Devices - Subtransmission | \$128,478 \$0 Bulk | \$77,087 \$0 | \$51,391 \$0 | \$128,478 \$0 | \$52,804 \$0 | \$10,660 \$0 | \$13,564 \$0 | ъ0 \$0 | ъ0 \$0 | ъ0 \$0 | ъ0 \$0 | \$59 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ъ0 \$0 | \$0 \$0 | \$77,087 \$0 | \$37,207 \$0 | \$2,327 \$0 | \$115 \$0 | \$0 \$0 | ъ∪ \$О | \$11,280 \$0 | \$117 \$0 | \$346 \$0 | ъ0 \$0 | ъ0 \$0 | ⊅∪ \$Օ | \$0 \$0 | ъ0 \$0 | \$51,391 \$0 |
| 1835-3Overhead Conductors and Devices - Subtransmission14Delivery151835-4Overhead Conductors and Devices - Primary | \$0 \$629,483 | \$0 \$377,690 | \$0 \$251,793 | \$0 \$629,483 | \$0 \$120,402 | \$0 \$42,722 | \$0 \$137,228 | \$0 \$67,197 | \$0 \$9,180 | \$0 \$837 | \$0 \$0 | \$0 \$124 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$377,690 | \$0 \$220,395 | \$0 \$24,230 | \$0 \$3,010 | \$0 \$113 | \$0 \$8 | \$0 \$1,533 | \$0 \$631 | \$0 \$1,874 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$251,793 |
| 161835-5Overhead Conductors and Devices - Secondary171840Underground Conduit | \$85,027 \$0 | \$51,016 \$0 | \$34,011 \$0 | \$85,027 \$0 | \$34,945 \$0 | \$7,054 \$0 | \$8,977 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$39 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$51,016 \$0 | \$24,623 \$0 | \$24,230 \$1,540 \$0 | \$76 \$0 | \$0 \$0 | \$0 \$0 | \$7,465 \$0 | \$77 \$0 | \$229 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$34,011 \$0 |
| 181840-3Underground Conduit - Bulk Delivery191840-4Underground Conduit - Primary | \$0 \$238,635 | \$0 \$143,181 | \$0 \$95,454 | \$0 \$238,635 | \$0 \$41,921 | \$0 \$14,875 | \$0 \$47,780 | \$0 \$23,396 | \$0 \$14,874 | \$0 \$292 | \$0 \$0 | \$0 \$43 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$143,181 | \$0 \$83,551 | \$0 \$9,185 | \$0 \$1,141 | \$0 \$43 | \$0 \$3 | \$0 \$581 | \$0 \$239 | \$0 \$711 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$95,454 |
| 201840-5Underground Conduit - Secondary211845Underground Conductors and Devices | \$159,090 \$0 | \$95,454 \$0 | \$63,636 \$0 | \$159,090 \$0 | \$65,385 \$0 | \$13,199 \$0 | \$16,796 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$73 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$95,454 \$0 | \$46,072 \$0 | \$2,882 \$0 | \$142 \$0 | \$0 \$0 | \$0 \$0 | \$13,968 \$0 | \$144 \$0 | \$429 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$63,636 \$0 |
| 221845-3Underground Conductors and Devices - Bulk Delivery231845-4Underground Conductors and Devices - Primary241845-5Underground Conductors and Devices - Secondary251850Line Transformers | y \$0 \$331,294 \$246,880 | \$0 \$198,776 \$148,128 | \$0 \$132,517 \$98,752 | \$0 \$331,294 \$246,880 | \$0 \$63,367 \$101,466 | \$0 \$22,484 \$20,483 | \$0 \$72,223 \$26,065 | \$0 \$35,365 \$0 | \$0 \$4,832 \$0 | \$0 \$441 \$0 | \$0 \$0 \$0 | \$0 \$65 \$114 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$198,776 \$148,128 | \$0 \$115,993 \$71,495 | \$0 \$12,752 \$4,472 | \$0 \$1,584 \$220 | \$0 \$59 \$0 | \$0 \$4 \$0 | \$0 \$807 \$21,676 | \$0 \$332 \$224 | \$0 \$986 \$665 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$132,517 \$98,752 |
| 126 1855 Services | \$606,455 \$26,281 | \$363,873 \$0 | \$242,582 \$26,281 | \$240,800 \$606,455 \$26,281 | \$144,870 \$0 | \$20,403 \$51,404 \$0 | \$20,003 \$150,281 \$0 | \$0 \$16,162 \$0 | \$0 \$0 \$0 | \$0 \$1,008 \$0 | \$0 \$0 \$0 | \$114 \$149 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$363,873 \$0 | \$212,644 \$24,663 | \$23,377 \$1,543 | \$2,643 \$76 | \$0 \$22 \$0 | \$0 \$0 \$0 | \$1,479 \$0 | \$609 \$0 | \$005 \$1,808 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$242,582 \$26,281 |
| 127 1860 Meters 128 | \$173,886 | \$0 | \$173,886 | \$173,886 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$115,142 | \$38,945 | \$15,961 | \$788 | \$2,627 | \$0 | \$0 | \$0 | \$367 | \$0 | \$0 | \$55 | \$0 | \$173,886 |
| Sub - Total 130 General Plant 131 1905 | \$3,169,690 | \$1,781,714 | \$1,387,977 | \$3,169,690 | \$720,757 | \$216,802 | \$581,871 | \$195,473 | \$62,805 | \$3,242 | \$0 | \$765 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,781,714 | \$1,142,314 | \$142,199 | \$27,570 | \$1,122 | \$2,648 | \$60,113 | \$2,919 | \$8,669 | \$367 | \$0 | \$0 | \$55 | \$0 | \$1,387,977 |
| 1311905Land1321906Land Rights1331908Buildings and Fixtures | ծ∪ \$Օ ֍Ո | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1311303Land1321906Land Rights1331908Buildings and Fixtures1341910Leasehold Improvements1351915Office Furniture and Equipment | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 361920Computer Equipment - Hardware371925Computer Software | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 1930 Transportation Equipment 39 1935 Stores Equipment 40 1040 Table Shap and Carage Equipment | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1401940Tools, Shop and Garage Equipment1411945Measurement and Testing Equipment1421950Power Operated Equipment | \$0 \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 421950Power Operated Equipment431955Communication Equipment441960Miscellaneous Equipment | ՁՕ ՏՕ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1950Niscella leous Equipment451970Load Management Controls - Customer Premises461975Load Management Controls - Utility Premises | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 471980System Supervisory Equipment481990Other Tangible Property | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49 2005 Property Under Capital Leases 50 2010 Electric Plant Purchased or Sold 51 Sub Tatal | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub - Total 152 153 TOTAL - 2105 CC | \$0 | \$1,781,714 | \$1,387,977 | \$3 169 690 | \$720 757 | \$216,802 | \$581,871 | \$195,473 | \$62.805 | \$3 242 | \$0 | \$765 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,781,714 | \$1,142,314 | \$142,199 | \$27.570 | \$1.122 | \$2.648 | \$60 113 | \$2 919 | \$8 669 | \$367 | \$0 | \$0 | \$55 | \$0 | \$1,387,977 |
| 155 Accumulated Depreciation - 2105 Fixed Assets Or | | φι,τοι,τι τ | φ.,σστ,σττ | φ0,100,000 | | Ψ <u>2</u> 10,002 | \ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | | ψ02,000 | Ψ ⁰ , ² 72 | ψυ | | φυ | ψυ | Ψυ | ψυ | Ψ | | ¥1,172,017 | ΨTZ,133 | | Ψ1,122 | Ψ2,010 | | ψ2,010 | φ0,000 | | ψυ | Ψυ | \ | ψυ | φ.3001,011 |
| 56 | <u></u> | | | | Demand Allocation | | | | | | | | | | | | | | Customer Allocation | | | | | | | | | | | | | |
| 57 | | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | Embedded | Sub -total |
| Account Description | Accumulated Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - CND | | Distributor Hydro One 1 - BCP | Distributor Brantford Power | Distributor Hydro One 2 - BCP | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | | Distributor Waterloo North Hydro - CND | Distributor Hydro One 1 - BCP | | Distributor Hydro One 2 - BCP | Sub -total |
| 586015915651505Conservation and Demand Management1805Land | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | <u>ا</u> \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ۱ \$0 \$0 | <u>ا</u> \$0 \$0 | <u>ا</u> \$0 ج | \$0 \$0 | \$0 \$0 | Hydro - CND \$0 \$0 | <u>שרץ</u> \$0 <u>\$</u> 0 | - BCP \$0 \$0 | <u>р все</u> \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | CND \$0 \$0 | Hydro - CND \$0 \$0 | <u>все</u> \$0 \$0 | - BCP \$0 \$0 | <u>שטץ</u> \$0 <u>\$</u> 0 | \$0 \$0 |
| 61 1805-1 Land Station >50 kV 62 1805-2 Land Station <50 kV | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 621806Land Rights641806-1Land Rights Station >50 kV651806-2Land Rights Station <50 kV | \$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 |
| 66 1808 Buildings and Fixtures | \$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 |
| | φU | | ± · | A CARLER AND A CARLE | / * = - | 2 m | | | (\$17,110) | (\$430) | (\$14) | (\$205) | ¢Ω | m O | m O | ድር | 02 | (\$181,651) | \$0 | \$0 | \$0 | 50 | 02 | ድብ | <u>۵</u> ۵ | <u>۵</u> ۵ | ውሳ | ~ ~ | | | ~ ~ | \$ 0 |
| | \$0 (\$181,651) \$0 | (\$181,651) \$0 | \$0 \$0 | (\$181,651) \$0 | (\$60,504) \$0 | (\$18,783) \$0 | (\$56,934) \$0 | (\$27,670) \$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 |
| 681808-2Buildings and Fixtures < 50 KV691810Leasehold Improvements701810-1Leasehold Improvements >50 kV | \$0 (\$181,651) \$0 \$0 \$0 \$0 | (\$181,651) \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | (\$181,651) \$0 \$0 \$0 \$0 | (\$60,504) \$0 \$0 \$0 \$0 | (\$18,783) \$0 \$0 \$0 \$0 | (\$56,934) \$0 \$0 \$0 \$0 | (\$27,670) \$0 \$0 \$0 \$0 | (\$17,110) \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 |
| 681808-2Buildings and Fixtures < 50 KV691810Leasehold Improvements701810-1Leasehold Improvements >50 kV711810-2Leasehold Improvements <50 kV | \$0 \$0 \$0 | (\$181,651) \$0 \$0 \$0 \$0 \$0 (\$2,038,264) | \$0 \$0 \$0 \$0 \$0 \$0 | (\$181,651) \$0 \$0 \$0 \$0 (\$2,038,264) | (\$60,504) \$0 \$0 \$0 \$0 (\$678,898) | (\$18,783) \$0 \$0 \$0 \$0 \$0 (\$210,764) | (\$56,934) \$0 \$0 \$0 \$0 (\$638,849) | (\$27,670) \$0 \$0 \$0 \$0 (\$310,477) | (\$17,110) \$0 \$0 \$0 \$0 (\$191,990) | \$0 \$0 \$0 \$0 \$0 (\$4,827) | \$0 \$0 \$0 \$0 \$0 (\$161) | \$0 \$0 \$0 \$0 \$0 (\$2,298) | \$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 (\$2,038,264) | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 |
| I681808-2Buildings and Fixtures < 50 KVI691810Leasehold ImprovementsI701810-1Leasehold Improvements >50 kVI711810-2Leasehold Improvements <50 kV | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | (\$181,651) \$0 \$0 \$0 \$0 (\$2,038,264) \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | (\$181,651) \$0 \$0 \$0 \$0 (\$2,038,264) \$0 | (\$60,504) \$0 \$0 \$0 \$0 (\$678,898) \$0 | (\$18,783) \$0 \$0 \$0 \$0 (\$210,764) \$0 | (\$56,934) \$0 \$0 \$0 \$0 (\$638,849) \$0 | (\$27,670) \$0 \$0 \$0 (\$310,477) \$0 | (\$17,110) \$0 \$0 \$0 (\$191,990) \$0 | \$0 \$0 \$0 \$0 \$0 (\$4,827) \$0 | \$0 \$0 \$0 \$0 \$0 (\$161) \$0 | \$0 \$0 \$0 \$0 \$0 \$0 (\$2,298) \$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 (\$2,038,264) \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 |

174 1820-1 Distribution Station Equipment - Normally Primary below 50 kV (Bulk)

174KV (Buk)1751820-2Distribution Station Equipment - Normally Primary below 50
kV (Primary)1761820-3Distribution Station Equipment - Normally Primary below 50
kV (Wholesale Meters)1771825Storage Battery Equipment177Storage Battery Equipment178Storage Battery Equipment

1801830-3Poles, Towers and Fixtures1811830-3Poles, Towers and Fixtures - Subtransmission Bulk
Delivery1821830-4Poles, Towers and Fixtures - Primary1831830-5Poles, Towers and Fixtures - Secondary1841835Overhead Conductors and Devices0verhead Conductors and DevicesSubtransmission B

1841835Overhead Conductors and Devices1851835-3Overhead Conductors and Devices - Subtransmission Bulk
Delivery1861835-4Overhead Conductors and Devices - Primary1871835-5Overhead Conductors and Devices - Secondary1881840Underground Conduit1891840-3Underground Conduit - Bulk Delivery1901840-4Underground Conduit - Primary1911840-5Underground Conduit - Secondary1921845Underground Conductors and Devices1931845-3Underground Conductors and Devices - Bulk Delivery1941845-4Underground Conductors and Devices - Primary1951845-5Underground Conductors and Devices - Primary1961850Line Transformers1971855Services1981860Meters

 178
 1825-1
 Storage Battery Equipment > 50 kV

 179
 1825-2
 Storage Battery Equipment <50 kV</td>

 180
 1830
 Poles, Towers and Fixtures

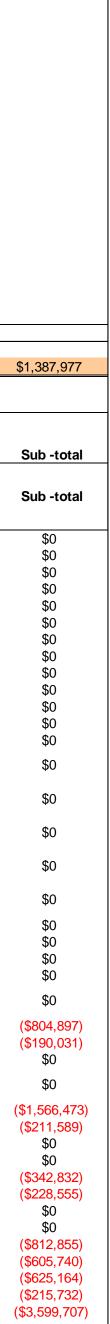
 Poles, Towers and Fixtures
 Subtransmis

 198
 1860
 Meters

 199
 200
 Sub - Total

 201
 General Plant

| | \$3,169,690 | \$1,781,714 | \$1,387,977 | \$3,169,690 | \$720,757 | \$216,802 | \$581,871 | \$195,473 | \$62,805 | \$3,242 | \$0 | \$765 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,781,714 | \$1,142,314 | \$142,199 | \$27,570 | \$1,122 | \$2,648 | \$60,113 | \$2,919 | \$8,669 | \$367 | \$0 | \$0 | \$55 | \$0 | \$1,387,977 |
|-------------|--------------------------------|------------------------------|------------------------------|--------------------------------|----------------------------|-----------------------------|--------------------------------|--------------------|-------------------|------------------|----------------|-----------------------------|-----------------------|-------------------------------|----------------------|--------------------------|----------------------|-------------------------------|------------------------------|------------------------------------|---|-------------------------|---------------|--------------------------|-----------------------------|-------------------------|--------------------|-------------------------------|----------------------|--------------------------|----------------------|------------------------------|
| wh. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>YNIY</u> | ٦ | | | | Demand | | | | | | | | | | | | | | Customer | | | | | | | | | | | | | |
| | | | | | Allocation | - | - | _ | _ | _ | _ | _ | | | | | | | Allocation | _ | _ | _ | - | _ | _ | - | | | | | | |
| | | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total |
| | Accumulated | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - | Large Use 1 | Street Light | Sentinel | Unmetered | Distributor | Distributor | Distributor | Distributor | Distributor | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered | Distributor | Distributor | Distributor | Distributor | Distributor | Sub -total |
| | Depreciation | Demana | Gustomer | lotai | Residential | | | 4,999 kW | | | Centinei | Scattered Load | Hydro One - CND | Waterloo North Hydro - CND | Hydro One 1 - BCP | Brantford Power - BCP | Hydro One 2 - BCP | | Residentia | | | 4,999 kW | | | Centinei | Scattered Load | Hydro One - CND | Waterloo North Hydro - CND | Hydro One 1 - BCP | Brantford Power - BCP | Hydro One 2 - BCP | |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | <u>- BCF</u> \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 |
| | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$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 |
| | ₄₀ (\$181,651) | پل (\$181,651) | \$0 \$0 | (\$181.651) | (\$60,504) | ₄₀ (\$18,783) | (\$56,934) | (\$27,670) | پن (\$17,110) | (\$430) | (\$14) | (\$205) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | ه 0 (\$181,651) | \$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 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$ 0 | \$O | \$0 | \$0 | \$O | \$ 0 | \$O | \$O | \$0 | \$O | \$O | \$O | \$O | \$O | \$O | \$O | \$0 |
| | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$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 |
| above | (\$2,038,264) | (\$2,038,264) | \$0 | (\$2,038,264) | (\$678,898) | (\$210,764) | (\$638,849) | (\$310,477) | (\$191,990) | (\$4,827) | (\$161) | (\$2,298) | \$0 | \$0 | \$O | \$O | \$0 | (\$2,038,264) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 |
| elow 50 | \$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 |
| elow 50 | фо | фо | ¢0 | ¢0 | ф-р | ¢0 | * - | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 | фо | ¢0 | \$ 0 | ¢0 | ¢0 | ¢0 | ¢0 | * - | ¢0 | фо | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 | ¢0 | \$ 0 | ¢0 | * 0 |
| elow 50 | \$U ©0 | \$U ©0 | \$U \$0 | \$U © | \$U ©0 | \$U \$0 | \$U \$0 | \$U 00 | \$U \$0 | \$U \$0 | \$U ©o | \$0 | \$U | \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U \$0 | \$U ©0 | \$U \$0 | \$U | \$U \$0 | \$U \$0 | \$U 00 | \$U \$0 | \$U \$0 | \$U \$0 | \$U 00 | \$U \$0 | \$U \$0 | \$0 |
| elow 50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 ©0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$ 0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$ 0 | \$0 | \$ 0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 |
| | (\$2,012,242) | (\$1,207,345) | (\$804,897) | (\$2,012,242) | (\$353,493) | (\$125,429) | (\$402,894) | (\$197,285) | (\$125,423) | (\$2,458) | \$O | (\$363) | \$0 | \$0 | \$0 | \$O | \$0 | (\$1,207,345) | (\$704,528) | (\$77,454) | (\$9,622) | (\$360) | (\$24) | (\$4,900) | (\$2,017) | (\$5,991) | \$0 | \$0 | \$O | \$0 | \$0 | (\$804,897) |
| | (\$475,078) \$0 | (\$285,047) \$0 | (\$190,031) \$0 | (\$475,078) \$0 | (\$195,254) \$0 | (\$39,416) \$0 | (\$50,157) \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | <mark>(\$219)</mark> \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$285,047) \$0 | (\$137,581) \$0 | (\$8,605) \$0 | (\$424) \$0 | \$0 \$0 | \$0 \$0 | (\$41,711) \$0 | (\$431) \$0 | (\$1,280) \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$190,031) \$0 |
| n Bulk | 0¢ | ΦΦ ΦΩ | ΦΦ Φ | 0¢ | 0¢ | ΦΦ ΦΟ | ΦΦ Φ | \$0 \$0 | \$0 \$0 | 9 0 | 90 ¢0 | | ΦO | ФФ ФО | \$0 \$0 | \$0 \$0 | 90 \$0 | ¢0 ¢0 | Φ0 Φ0 | 0 0 | 90 \$0 | 0¢ | ФФ ФО | Φ0 Φ0 | 0¢ | 0¢ | 90 \$0 | 90 \$0 | 0¢ | ΦΦ ΦΟ | 90 \$0 | ¢0 |
| | <u>م</u> ل | ф0 (ФС 0.10 ТОО) | ф0 (Ф4 500 470) | ФО 040 400) ФО | ф <u>т</u> (ф. 2000) | ф0 (Ф005 То () | фото <u>то</u> () | ФU | φ υ | φ 0 | \$ 0 | \$0 | ф0 | Ф О | ФО | ФО | \$U | φ υ | ФU | Ф (т о т оо) | Ф(1 с 1 | ф Ф То () | ф(т) | ф0 (Фо 500) | ФО 000) | фU | \$ 0 | \$U | 5 0 | ФО | \$U | фU |
| | (\$3,916,182) (\$528,974) | (\$2,349,709) (\$317,384) | (\$1,566,473) (\$211,589) | (\$3,916,182) (\$528,974) | (\$749,052) (\$217,405) | (\$265,784) (\$43,888) | (\$853,734) (\$55,847) | (\$418,047) \$0 | (\$57,113) \$0 | (\$5,209) \$0 | \$0 \$0 | (\$769) (\$244) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$2,349,709) (\$317,384) | (\$1,371,138) (\$153,188) | (\$150,739) (\$9,581) | (\$18,727) (\$472) | (\$701) \$0 | (\$47) \$0 | (\$9,536) (\$46,443) | (\$3,926) (\$480) | (\$11,660) (\$1,425) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$1,566,473) (\$211,589) |
| | \$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 | \$O |
| | (\$857,081) | (\$514,248) (\$242,822) | (\$342,832) | (\$857,081) (\$571,287) | (\$150,564) (\$234,837) | (\$53,424) (\$47,407) | (\$171,606) (\$60,325) | (\$84,030) | (\$53,422) | (\$1,047) | \$0 \$0 | (\$155) (\$264) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$514,248) | (\$300,082) (\$165,471) | (\$32,990) | (\$4,098) (\$500) | (\$153) | (\$10) \$0 | (\$2,087) (\$50,167) | (\$859) (\$518) | (\$2,552) (\$1,540) | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$342,832) (\$228,555) |
| | (\$571,387) \$0 | (\$342,832) \$0 | (\$228,555) \$0 | (\$571,387) \$0 | (⊅∠34,837) \$0 | (\$47,407) \$0 | <mark>(\$60,325)</mark> \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | <mark>(\$264)</mark> \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$342,832) \$0 | (\$165,471) \$0 | (\$10,350) \$0 | <mark>(\$509)</mark> \$0 | \$0 \$0 | \$0 \$0 | (\$50,167) \$0 | <mark>(\$518)</mark> \$0 | (\$1,540) \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | (\$228,555) \$0 |
| ·у | \$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 |
| | (\$2,032,138) | (\$1,219,283) | (\$812,855) | (\$2,032,138) | (\$388,689) | (\$137,917) | (\$443,009) | (\$216,928) | (\$29,637) | (\$2,703) | \$0 | (\$399) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$1,219,283) | (\$711,494) | (\$78,220) | (\$9,717) | (\$364) | (\$24) | (\$4,948) | (\$2,037) | (\$6,051) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$812,855) |
| | (\$1,514,350) (\$1,562,910) | (\$908,610) (\$937,746) | (\$605,740) (\$625,164) | (\$1,514,350) (\$1,562,910) | (\$622,389) (\$373,347) | (\$125,642) (\$132,474) | (\$159,880) (\$387,293) | \$0 (\$41,652) | \$0 \$0 | \$0 (\$2,597) | አ ር | (\$699) (\$383) | አባ .ዩዐ | \$0 \$0 | \$U \$0 | | | (\$908,610) (\$937,746) | (\$438,549) (\$548,009) | (\$27,430) (\$60,246) | (\$1,350) (\$6,812) | \$0 (\$56) | | (\$132,957) (\$3,811) | (\$1,374) (\$1,569) | (\$4,080) (\$4,660) | \$0 \$0 | | አ ር | | | (\$605,740) (\$625,164) |
| | (\$215,732) | \$0 | (\$215,732) | (\$215,732) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$202,447) | (\$12,662) | (\$623) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$215,732) |
| | (\$3,599,707) | \$0 | (\$3,599,707) | (\$3,599,707) | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$0 | \$O | (\$2,383,611) | (\$806,225) | (\$330,425) | (\$16,317) | (\$54,391) | \$0 | \$0 | \$0 | (\$7,605) | \$0 | \$0 | (\$1,133) | \$0 | (\$3,599,707) |
| | (\$19,505,695) | (\$10,302,120) | (\$9,203,575) | (\$19,505,695) | (\$4,024,431) | (\$1,200,929) | (\$3,280,529) | (\$1,296,088) | (\$474,695) | (\$19,272) | (\$176) | (\$5,998) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$10,302,120) | (\$7,116,098) | (\$1,274,502) | (\$382,779) | (\$17,952) | (\$54,496) | (\$296,560) | (\$13,211) | (\$39,240) | (\$7,605) | \$0 | \$0 | (\$1,133) | \$0 | (\$9,203,575) |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



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AB2021905Land2031906Land Rights2041908Buildings and Fixtures2051910Leasehold Improvements2061915Office Furniture and Equipment2071920Computer Equipment - Hardware2081925Computer Software2091930Transportation Equipment2101935Stores Equipment2111940Tools, Shop and Garage Equipment2121945Measurement and Testing Equipment2131950Power Operated Equipment2141955Communication Equipment 2141955Communication Equipment2151960Miscellaneous Equipment 2131900Miscellaneous Equipment2161970Load Management Controls - Customer Premises2171975Load Management Controls - Utility Premises2181980System Supervisory Equipment2191990Other Tangible Property2202005Property Under Capital Leases

(\$653,996) (\$24,525) (\$298,492) (\$1,920,075) (\$4,015,788)

(\$4,013,768) (\$1,305,638) (\$6,626) (\$366,747) (\$11,162) (\$12,116) (\$571)

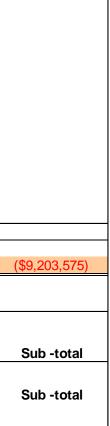
(\$300,309)

\$0 \$0 (\$2,359) \$0

| 220 2005 | Other Tangible Property Property Under Capital Leases | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------|---|------------------------------|------------------------|------------------------|---------------------------------|----------------------------|----------------------|-----------------------|-------------------------|----------------------|-------------------------|-----------------------|----------------------------|--|--|-------------------------------------|----------------------------|---|------------------------|------------------------------|----------------------------|-----------------------------|-------------------------|----------------------|---------------------|----------------|-----------------------------|---|--|---|---|---|-------------------------|
| | Electric Plant Purchased or Sold Sub - Total | \$0 (\$8,918,400) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 223 224 | TOTAL - 2105 FA | | (\$10,302,120) | (\$9,203,575) | (\$19,505,695) | (\$4,024,431) | (\$1,200,929) | (\$3,280,529) | (\$1,296,088) | (\$474,695) | (\$19,272) | (\$176) | (\$5,998) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$10,302,120) | (\$7,116,098) | (\$1,274,502) | (\$382,779) | (\$17,952) | (\$54,496) | (\$296,560) | (\$13,211) | (\$39,240) | (\$7,605) | \$0 | \$0 | (\$1,133) | \$0 | (\$9,203 |
| 225 226 Accum | lated Depreciation - 2120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | | | | | | Demand Allocation | | | | | | | | | | | | | | Customer Allocation | | | | | | | | | | | | | |
| 28 | | | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub - |
| Account | Description | Accumulated Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Loa | Distributor | Distributor Waterloo North Hydro - CND | Distributor Hydro One 1 - BCP | - Brantford Power - BCP | Distributor r Hydro One 2 - BCP | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor | Distributor | | Distributor Brantford Power - BCP | Distributor Hydro One 2 - BCP | Sub -1 |
| 71 | Sub - Total Sub - Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | <u> </u> | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | \$0 | \$(|
| 93 | | \$0 | \$ 0 | A 0 | A 0 | \$U | \$U | \$U | \$U | \$U | \$U | \$U | \$0 | \$U | \$U | \$0 | \$U | \$U | \$0 | \$U | \$U | \$U | \$U | \$U | \$U | \$U | \$U | \$0 | \$0 | \$U | \$U | \$U | <u> </u> |
| 295 296 | TOTAL - 2120 | \$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 |
| 297 298 | ization and Allocation of Amortization Expense | e - Property, Pl | ant and Equipm | <u>nent - 5705</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 300 | | | | | | Demand Allocation | | | | | | | | | | | | | | Customer Allocation | | | | | | | | | | | | | |
| 302 | | | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 Embaddad | 14 | 15 | Sub -total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 Embedded | 14 | 15 Emboddad | Sub - |
| Account | Description | Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Loa | Embedded Distributor Id Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Distributor Hydro One 1 - BCP | - Brantford Power - BCP | Embedded Distributor r Hydro One 2 - BCP | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND | Embedded Distributor Waterloo North Hydro - CND | Embedded Distributor Hydro One 1 - BCP | Embedded Distributor Brantford Power - BCP | Embedded Distributor Hydro One 2 - BCP | Sub - |
| 304 1565 | Conservation and Demand Management Land Land Station >50 kV Land Station <50 kV Land Rights | \$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 |
| <u>306</u> 1805-1 | Land Station >50 kV | \$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 |
| 07 1805-2 08 1806 | Land Station <50 kV Land Rights | \$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 |
| 09 1806-1 | Land Rights Station >50 kV | \$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 | \$C |
| 10 1806-2 | Land Rights Station <50 kV Buildings and Fixtures | \$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 |
| 12 1808-1 | Buildings and Fixtures > 50 kV | \$32,798 | \$32,798 | \$0 \$0 | \$32,798 | ه ن \$10,924 | \$3,391 | \$0 \$10,280 | \$0 \$4,996 | \$3,089 | \$78 | \$0 \$3 | \$0 \$37 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$32,798 | \$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 |
| | Buildings and Fixtures < 50 KV | \$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 |
| | Leasehold Improvements Leasehold Improvements >50 kV | \$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 \$C |
| | Leasehold Improvements <50 kV | \$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 |
| 17 ¹⁸¹⁵ | Transformer Station Equipment - Normally Primary above 50 kV | \$271,209 | \$271,209 | \$0 | \$271,209 | \$90,333 | \$28,044 | \$85,004 | \$41,312 | \$25,546 | \$642 | \$21 | \$306 | \$0 | \$0 | \$0 | \$0 | \$0 | \$271,209 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$ 0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$C |
| 18 1820 | Distribution Station Equipment - Normally Primary below 50 |) | ድር | \$ 0 | ¢0 | ¢0. | ድሳ | ¢0 | C | C 2 | ¢O | ሳሳ | <u>م</u> | ¢O | ¢0 | ድጋ | ¢O | PD | ¢0 | ¢O | <u>م</u> | \$ 0 | ድር | C.4 | ¢o | P O | P O | ¢0 | ¢0 | 02 | \$ 0 | ¢0 | ድር |
| 10 | Distribution Station Equipment - Normally Primary below 50 |) \$0 | 20 | D | D | D O | φU | 20 | Ф О | ΦŪ | ФÜ | Ф О | D | ЪO | ΦŪ | 20 | ΦŪ | ΦŪ | ΦU | ФU | D | Ф О | 20 | 4 0 | ΦU | 2 0 | ФU | 2 0 | D | D | ΦŪ | D | 2 0 |
| | kV (Bulk) Distribution Station Equipment - Normally Primary below 50 | \$ 0 | \$ 0 | \$0 | \$ 0 | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$O | \$ 0 | \$O | \$0 | \$0 | \$0 |
| 320 1820-2 | kV (Primary) | \$ 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 | \$C |
| 321 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) |) \$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 | \$(|
| 322 1825 | Storage Battery Equipment | \$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 | \$C |
| 323 1825-1 | Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV | \$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 مد |
| 325 1830 | Poles, Towers and Fixtures | \$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 | ան ՏԸ |
| 326 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | 0.2 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | ዩ በ | \$0 | <u>۹</u> | ድበ | ፍበ | \$O | ዩ በ | \$O | \$0 | <mark>ዩ</mark> በ | \$O | \$0 | \$0 | \$O | \$0 | \$O | ፍር | <u>۹</u> | \$0 | \$O | \$0 | <u>\$</u> 0 | ንቃ |
| 27 1830-4 | Poles, Towers and Fixtures - Primary | \$732,666 | \$0 \$439,599 | \$293,066 | \$0 \$732,666 | \$128,708 | \$0 \$45,669 | \$0 \$146,695 | \$71,832 | \$45,667 | \$895 | \$0 | \$132 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$439,599 | \$0 \$256,522 \$50,094 | \$0 \$28,201 \$3,133 | \$0 \$3,504 \$154 | \$131 | \$9 | \$1,784 | \$734 | \$2,181 | \$0 \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | ₄₀ \$293, |
| | Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices | \$172,978 \$0 | \$103,787 \$0 | \$69,191 \$0 | \$172,978 \$0 | \$71,093 \$0 | \$14,352 \$0 | \$18,262 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$80 ¢0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$103,787 \$0 | \$50,094 ¢0 | \$3,133 \$0 | \$154 ¢∩ | \$0 \$0 | \$0 \$0 | \$15,187 \$0 | \$157 \$0 | \$466 ¢0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$69,1 ¢r |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk | ** | ΨΟ | φυ | φυ | φυ | φυ | φυ | ΨΟ | φυ | ΨΟ | ΨΟ | φυ | Φυ | ΦΟ | ΨΟ | ΦΟ | φυ | φυ | Φυ | φυ | φυ | ΨΟ | ΨΟ | ΨΟ | φυ | ΦΟ | ΦΟ | φυ | φυ | ΨΟ | ΨΟ | ΦΟ |
| 50 | Delivery Overhead Conductors and Devices - Primary | \$0 \$975,238 | \$0 \$585,143 | \$0 \$390,095 | \$0 \$975,238 | \$0 \$186,535 | \$0 \$66,188 | \$0 \$212,604 | \$0 \$104,105 | \$0 \$14 222 | \$0 \$1 207 | \$0 \$0 | \$0 \$102 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$585,143 | \$0 \$311 151 | \$0 \$37,538 | \$0 \$4,663 | \$0 \$175 | \$0 \$12 | \$0 \$2.275 | \$0 \$079 | \$0 \$2.004 | \$0 \$0 | \$0 ¢0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$200 |
| 32 1835-5 | Overhead Conductors and Devices - Secondary | \$975,238 \$131,729 | \$585,143 \$79,037 | \$390,095 \$52,692 | \$975,238 \$131,729 | \$186,535 \$54,140 | \$66,188 \$10,929 | \$212,604 \$13,907 | φ104,105 \$0 | φ14,223 \$0 | φι,297 \$0 | φ0 \$0 | φı9∠ \$61 | ъ0 \$0 | φ0 \$0 | φ0 \$0 | φ0 \$0 | φ0 \$0 | \$585,143 \$79,037 | \$341,451 \$38,148 | \$37,538 \$2,386 | \$4,663 \$117 | φτ/5 \$0 | φı∠ \$0 | \$2,375 \$11,566 | φ978 \$119 | ₀∠,904 \$355 | ъо \$0 | ъ0 \$0 | φ0 \$0 | ъ0 \$0 | φ0 \$0 | φ390,0 \$52,6 |
| 33 1840 | Underground Conduit | \$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 |
| 35 1840-4 | Underground Conduit - Bulk Delivery Underground Conduit - Primary | \$0 \$188,409 | \$0 \$113,046 | \$0 \$75,364 | \$0 \$188,409 | \$0 \$33,098 | \$0 \$11,744 | \$0 \$37,724 | \$0 \$18,472 | oo \$11,744 | ه ن \$230 | φ0 \$0 | ъо \$34 | ъ0 \$0 | φ0 \$0 | φ0 \$0 | ου \$0 | φ0 \$0 | ₀₀ \$113,046 | پ ں \$65,966 | \$0 \$7,252 | Φ0 \$901 | φ0 \$34 | φ0 \$2 | φ0 \$459 | φ0 \$189 | φ0 \$561 | ъо \$0 | ъ0 \$0 | φ0 \$0 | ъ0 \$0 | φ0 \$0 | ъ∪ \$75,≎ |
| 36 1840-5 | Underground Conduit - Secondary | \$125,606 | \$75,364 \$0 | \$50,242 | \$125,606 \$0 | \$51,623 \$0 | \$10,421 \$0 | \$13,261 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$58 \$0 | \$0 ©0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$75,364 \$0 | \$36,375 \$0 | \$2,275 \$0 | \$112 \$0 | \$0 \$0 | \$0 \$0 | \$11,028 | \$114 ¢0 | \$338 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$50,2 |
| 38 1845-3 | Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery | ΦU \$0 | ъо \$0 | ΦU \$0 | ₩ \$0 | ъ0 \$0 | ъ0 \$0 | ъ0 \$0 | ъо \$0 | ъ0 \$0 | ъо \$0 | ა 0 \$0 | ͽυ \$0 | ъ0 \$0 | ΦU \$0 | ъ∪ \$0 | ͽυ \$0 | ΨŪ \$0 | ъ0 \$0 | ͽυ \$0 | ͽυ \$0 | ъ0 \$0 | ъ0 \$0 | ъ0 \$0 | ъ0 \$0 | ъ∪ \$0 | ͽυ \$0 | ъ0 \$0 | ⊅∪ \$0 | ъ0 \$0 | ъ0 \$0 | ͽυ \$0 | ֆՍ \$Ը |
| 39 1845-4 | Underground Conductors and Devices - Primary | \$438,213 \$326,557 | \$262,928 \$195,934 | \$175,285 \$130,623 | \$438,213 \$326,557 | \$83,817 \$134,213 | \$29,741 \$27,094 | \$95,531 \$34,477 | \$46,779 \$0 | \$6,391 \$0 | \$583 \$0 | \$0 \$0 | \$86 \$151 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$262,928 \$195,934 | \$153,428 \$94,569 | \$16,867 \$5,915 | \$2,095 \$291 | \$78 \$0 | \$5 ¢0 | \$1,067 \$28,671 | \$439 \$206 | \$1,305 \$880 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$175,2 \$130,0 |
| 341 1850 | Line Transformers | \$889,276 | \$195,934 \$533,566 | \$355,710 | \$889,276 | \$134,213 \$212,430 | \$27,094 \$75,376 | \$34,477 \$220,365 | \$0 \$23,699 | φ0 \$0 | \$0 \$1,477 | ან \$0 | \$151 \$218 | ъ0 \$0 | ΦU \$0 | φ0 \$0 | ͽυ \$0 | ͽυ \$0 | \$195,934 \$533,566 | \$94,569 \$311,810 | \$5,915 \$34,279 | \$3,876 | \$0 \$32 | ΦU \$0 | \$28,671 \$2,169 | \$296 \$893 | \$880 \$2,652 | φ0 \$0 | ъ0 \$0 | φ0 \$0 | ъо \$0 | φ0 \$0 | \$355, |
| 342 1855 343 1860 | Underground Conductors and Devices - Secondary Line Transformers Services Meters | \$41,984 \$827,577 | \$0 \$0 | \$41,984 \$827.577 | \$41,984 \$827 577 | \$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 | \$39,398 \$547,995 | \$2,464 \$185,352 | \$121 \$75,965 | \$0 \$3 751 | \$0 \$12 505 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$1 749 | \$0 \$0 | \$0 \$0 | \$0 \$261 | \$0 \$0 | \$41,9 \$827 |
| 344 | Sub - Total | \$5,154,241 | \$2,692,411 | \$2,461,830 | \$827,577 \$5,154,241 | \$1,056,915 | \$322,949 | \$888,111 | \$311,195 | \$106,660 | \$0 \$5,203 | \$24 | \$1,354 | \$0 | \$0 | φ0 \$0 | \$0 | \$0 | \$2,692,411 | \$1,935,757 | \$185,352 \$325,664 | \$75,965 \$91,801 | \$4,201 | \$12,505 \$12,532 | \$74,305 | \$0 \$3,920 | \$11,642 | \$1,748 | \$0 | \$0 \$0 | \$261 | \$0 \$0 | |

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| 20 2005 P | ther Tangible Property roperty Under Capital Leases lectric Plant Purchased or Sold | \$0 \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------|------------------------|-------------------------|-------------------|-----------------------------|----------------------------|--------------------------------------|--------------------------|--------------------------------|--------------------------------|-------------------------------------|------------------------------------|---------------------------------|-----------------------------|-------------------------|--------------------|--------------------------------|-------------------------|-----------------------------|---------------------------------|--------------------------------------|------------------------------|-----------------------------------|------------------------------|-------------------------------------|
| 2 S 3 | ub - Total TOTAL - 2105 FA | (\$8,918,400) | | (\$9,203,575) | (\$19,505,695) | (\$4.024.431) | (\$1 200 929) |) (\$3,280,529) | (\$1,296,088) | (\$474 695) | (\$19 272) | (\$176) | (\$5 998) | \$0 | \$0 | 02 | \$0 | \$0 | (\$10,302,120) | (\$7 116 098) | (\$1 274 502) | (\$382 770) | (\$17.952) | (\$54.496) | (\$296 560) | (\$13 211) | (\$39,240) | (\$7,605) | \$0 | 02 | (\$1 133) | | (\$9,203,575) |
| Accumula | ated Depreciation - 2120 | (\$20,424,033) | (\$10,302,120) | (\$9,203,373) | (\$13,303,033) | <u>(</u> | (\$1,200,929) |) (\$3,280,328) | (\$1,230,000) | (\$474,093) | (\$13,272) | (\$176) | (\$3,330) | ψυ | <u> </u> | φυ | ψυ | ψU | (\$10,302,120) | (\$7,110,090) | (\$1,274,302) | (\$302,113) | (\$17,332) | (\$34,430) | (\$230,300) | (\$13,211) | (\$33,240) | (\$7,603) | ψυ | φυ | (\$1,133) | φυ | (\$9,203,373) |
| | | | | | | Demand Allocation | 2 | 3 | 5 | 6 | 7 | 8 | ٥ | 10 | 12 | 13 | 14 | 15 | Sub -total | Customer Allocation | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 | Sub -total |
| Account | Description | Accumulated | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kl | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered | Embedded Distributor | Embedded Distributor | Embedded Distributor | Embedded Distributor | Distributor | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered | Embedded Distributor | Embedded Distributor | Embedded Distributor | Embedded Distributor | Embedded Distributor | Sub -total |
| Э | | Depreciation \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 4,999 kW | \$0 | \$0 | \$0 | Scattered Load | Hydro One - CND \$0 | Waterloo North Hydro - CND \$0 | | Brantford Powe - BCP \$0 | r Hydro One 2 - BCP \$0 | \$0 | \$0 | \$0 | \$0 | 4,999 kW | \$0 | \$0 | \$0 | Scattered Load | Hydro One - CND \$0 | Waterloo North Hydro - CND \$0 | Hydro One 1 - BCP \$0 | - Brantford Power - BCP \$0 | Hydro One 2 - BCP \$0 | \$0 |
| 3 S 4 | ub - Total ub - Total | \$0 \$0 | ψ0 | ψ0 | Ψ0 | \$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 | <u>\$0</u> |
| | TOTAL - 2120 | \$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 |
| <u>Categoriz</u> | ation and Allocation of Amortization Expense | <u>e - Property, P</u> | Plant and Equip | <u>ment - 5705</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Demand | | | | | | | | | | | | | | Customer | | | | | | | | | | | | | |
| • | | | | | | Allocation 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total | Allocation 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total |
| Account | Description | Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 k | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - | | | | Distributor F Hydro One 2 - | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - | Distributor Waterloo North | Distributor Hydro One 1 - | Distributor Brantford Power | Distributor Hydro One 2 - | Sub -total |
| 1565 C | onservation and Demand Management | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | CND \$0 \$0 | Hydro - CND \$0 \$0 | BCP \$0 \$0 | - BCP \$0 \$0 | BCP \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | CND \$0 \$0 | Hydro - CND \$0 \$0 | BCP \$0 \$0 | - BCP \$0 \$0 | BCP \$0 \$0 | \$0 \$0 |
| 1805-1 La 1805-2 La | onservation and Demand Management and and Station >50 kV and Station <50 kV | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 |
| 1806 La 1806-1 La | and Rights and Rights Station >50 kV | \$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 |
| 1808 B | and Rights Station <50 kV uildings and Fixtures | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$2,201 | \$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 |
| 1808-2 B | uildings and Fixtures > 50 kV uildings and Fixtures < 50 KV easehold Improvements | \$32,798 \$0 \$0 | \$32,798 \$0 \$0 | \$0 \$0 \$0 | \$32,798 \$0 \$0 | \$10,924 \$0 \$0 | \$3,391 \$0 \$0 | \$10,280 \$0 \$0 | \$4,996 \$0 \$0 | \$3,089 \$0 .\$0 | \$78 \$0 \$0 | \$3 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$32,798 \$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 |
| 1810-1 Lo 1810-2 Lo | easehold Improvements >50 kV easehold Improvements <50 kV | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1815 Ti 50 | ransformer Station Equipment - Normally Primary above 0 kV | \$271,209 | \$271,209 | \$0 | \$271,209 | \$90,333 | \$28,044 | \$85,004 | \$41,312 | \$25,546 | \$642 | \$21 | \$306 | \$0 | \$0 | \$0 | \$0 | \$0 | \$271,209 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| k' k' | istribution Station Equipment - Normally Primary below 50 V intribution Station Equipment - Normally Primary below 50 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$0 | \$O | \$0 |
| k' | istribution Station Equipment - Normally Primary below 50 V (Bulk) istribution Station Equipment - Normally Primary below 50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$O | \$O | \$O | \$0 | \$0 | \$O | \$0 | \$O | \$0 | \$O | \$0 | \$O | \$O | \$O | \$O | \$0 | \$0 | \$O | \$O | \$0 | \$O | \$0 | \$O | \$0 | \$0 | \$0 |
| ¹⁸²⁰⁻² k' | V (Primary) istribution Station Equipment - Normally Primary below 50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | \$O | \$0 | \$0 |
| 1825 S | √ (Wholesale Meters) torage Battery Equipment | \$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 |
| 1825-2 S | torage Battery Equipment > 50 kV torage Battery Equipment <50 kV | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 |
| 1830-3 P | oles, Towers and Fixtures oles, Towers and Fixtures - Subtransmission Bulk elivery | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$Q | \$0 \$0 | \$U \$0 | \$0 \$0 | \$U \$Q | \$0 \$0 | \$U \$0 | \$U \$Q | \$0 \$0 | \$U \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$U \$Q | \$U \$0 | \$U \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 1830-4 P | oles, Towers and Fixtures - Primary oles, Towers and Fixtures - Secondary | \$732,666 \$172,978 | \$439,599 \$103,787 | \$293,066 \$69,191 | \$732,666 \$172,978 | \$128,708 \$71,093 | \$45,669 \$14,352 | \$146,695 \$18,262 | \$71,832 \$0 | \$45,667 \$0 | \$895 \$0 | \$0 \$0 | \$132 \$80 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$439,599 \$103,787 | \$256,522 \$50,094 | \$28,201 \$3,133 | \$3,504 \$154 | \$131 \$0 | \$9 \$0 | \$1,784 \$15,187 | \$734 \$157 | \$2,181 \$466 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$293,066 \$69,191 |
| 1835-3 O | verhead Conductors and Devices verhead Conductors and Devices - Subtransmission Bulk | \$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 |
| 1835-4 O | elivery verhead Conductors and Devices - Primary | \$0 \$975,238 \$131,729 | \$0 \$585,143 \$79,037 | \$0 \$390,095 \$52,602 | \$0 \$975,238 \$131,729 | \$0 \$186,535 \$54,140 | \$0 \$66,188 \$10,929 | \$0 \$212,604 \$13,907 | \$0 \$104,105 | \$0 \$14,223 \$0 | \$0 \$1,297 | \$0 \$0 \$0 | \$0 \$192 \$61 | \$0 \$0 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$585,143 \$79,037 | \$0 \$341,451 \$38,148 | \$0 \$37,538 \$2,386 | \$0 \$4,663 \$117 | \$0 \$175 | \$0 \$12 \$0 | \$0 \$2,375 \$11,566 | \$0 \$978 \$110 | \$0 \$2,904 \$255 | \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$390,095 \$52,692 |
| 1840 U | verhead Conductors and Devices - Secondary nderground Conduit nderground Conduit - Bulk Delivery | \$131,729 \$0 \$0 | \$79,037 \$0 \$0 | \$52,692 \$0 \$0 | \$131,729 \$0 \$0 | \$0 \$0 | \$10,929 \$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 | \$79,037 \$0 \$0 | \$30,140 \$0 \$0 | \$2,300 \$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 |
| 1840-4 U 1840-5 U | nderground Conduit - Bulk Delivery nderground Conduit - Primary nderground Conduit - Secondary | \$188,409 \$125,606 | \$113,046 \$75,364 | \$75,364 \$50,242 | \$188,409 \$125,606 | \$33,098 \$51,623 | \$11,744 \$10,421 | \$37,724 \$13,261 | \$18,472 \$0 | \$11,744 \$0 | \$230 \$0 | \$0 \$0 | \$34 \$58 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$113,046 \$75,364 | \$65,966 \$36,375 | \$7,252 \$2,275 | \$901 \$112 | \$34 \$0 | \$2 \$0 | \$459 \$11,028 | \$189 \$114 | \$561 \$338 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$75,364 \$50,242 |
| | | \$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 |
| 1845-4 U 1845-5 U | nderground Conductors and Devices - Primary nderground Conductors and Devices - Secondary | \$438,213 \$326,557 \$889,276 | \$262,928 \$195,934 \$533,566 | \$175,285 \$130,623 \$355,710 | \$438,213 \$326,557 \$889,276 | \$83,817 \$134,213 \$212,430 | \$29,741 \$27,094 \$75,376 | \$95,531 \$34,477 \$220,365 | \$46,779 \$0 \$23,699 | \$6,391 \$0 \$0 | \$583 \$0 \$1,477 | \$0 \$0 \$0 | \$86 \$151 \$218 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$262,928 \$195,934 \$533,566 | \$153,428 \$94,569 \$311,810 | \$16,867 \$5,915 \$34,279 | \$2,095 \$291 \$3,876 | \$78 \$0 \$32 | \$5 \$0 \$0 | \$1,067 \$28,671 \$2,169 | \$439 \$296 \$893 | \$1,305 \$880 \$2,652 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$175,285 \$130,623 \$355,710 |
| 1855 S 1860 M | nderground Conductors and Devices nderground Conductors and Devices - Bulk Delivery nderground Conductors and Devices - Primary nderground Conductors and Devices - Secondary ine Transformers ervices leters ub - Total | \$41,984 \$827,577 | \$0 \$0 | \$41,984 \$827,577 | \$41,984 \$827,577 | \$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 | \$39,398 \$547,995 | \$2,464 \$185,352 | \$121 \$75,965 | \$0 \$3,751 | \$0 \$12,505 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$1,748 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$261 | \$0 \$0 | \$41,984 \$827,577 |
| _ | | \$5,154,241 | \$2,692,411 | \$2,461,830 | \$5,154,241 | \$1,056,915 | \$322,949 | \$888,111 | \$311,195 | \$106,660 | \$5,203 | \$24 | \$1,354 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,692,411 | \$1,935,757 | \$325,664 | \$91,801 | \$4,201 | \$12,532 | \$74,305 | \$3,920 | \$11,642 | \$1,748 | \$0 | \$0 | \$261 | \$0 | \$2,461,830 |
| 6 <mark>General Pla</mark> 7 1905 La 3 1906 La | and and Rights | \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1908 B 1910 L | and and Rights uildings and Fixtures easehold Improvements ffice Furniture and Equipment | \$126,697 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1920 C | omputer Equipment - Hardware | \$55,735 \$219,512 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1930 T | omputer Software ransportation Equipment | \$721,713 \$0 \$1.462 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1940 Te | tores Equipment ools, Shop and Garage Equipment leasurement and Testing Equipment | \$1,463 \$96,673 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1950 P | ower Operated Equipment ommunication Equipment | \$1,264 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1960 M 1970 L | liscellaneous Equipment oad Management Controls - Customer Premises | \$501 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1980 S | bad Management Controls - Utility Premises ystem Supervisory Equipment | \$0 \$1,179 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2005 P | ther Tangible Property roperty Under Capital Leases lectric Plant Purchased or Sold | \$0 \$0 \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ub - Total | \$1,224,737 | | | | \$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 |
| o : | TOTAL - 5705 | | | | \$5,154,241 | \$1,056,915 | \$322,949 | \$888,111 | \$311,195 | \$106,660 | \$5,203 | \$24 | \$1,354 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,692,411 | \$1,935,757 | \$325,664 | \$91,801 | \$4,201 | \$12,532 | \$74,305 | \$3,920 | \$11,642 | \$1,748 | \$0 | \$0 | \$261 | \$0 | \$2,461,830 |
| <u>Categoriz</u> | ation and Allocation of Amortization of Limite | ed Term Elect | <u>ric Plant - 5710</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Demand Allocation | | | | | | | | | | | | | | Customer Allocation | | | | | | | | | | | | | |
| | | | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total |
| Account | Description | Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 kl | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - | Distributor Waterloo North | | Distributor Brantford Powe | Distributor r Hydro One 2 - | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - | Distributor Waterloo North | | Distributor Brantford Power | Distributor Hydro One 2 - | Sub -total |
| S | ub - Total ub - Total | \$0 \$0 | \$ 0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 | \$0 \$0 | CND \$0 \$0 | Hydro - CND \$0 \$0 | BCP \$0 \$0 | - BCP \$0 \$0 | BCP \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | CND \$0 \$0 | Hydro - CND \$0 \$0 | BCP \$0 \$0 | - BCP \$0 \$0 | BCP \$0 \$0 | \$0 |
| 3 | TOTAL - 5710 | \$0 | \$0 | \$0 | \$0 | <u> </u> | \$0\$0 | \$0 | \$0 | <u>پن</u> \$0 | <u> </u> | \$0 | \$0 | <u>پن</u> \$0 | <u> </u> | <u>\$0</u> | \$0 | پن \$0 | <u>پن</u> \$0 | \$0 | <u> </u> | <u>پن</u> \$0 | <u> </u> | \$0 | <u>پن</u> \$0 | \$0 | <u>پن</u> \$0 | <u> </u> | <u>پن</u> \$0 | <u>پن</u> \$0 | <u> </u> | \$0 | \$0 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>ategoriz</u> | ation and Allocation of Accumulated Amortiza | ation of Electr | ric Utility Plant | - Intangibles - | <u>5715</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | Demand Allocation | | | | | | | | | | | | | | Customer Allocation | | | | | | | | | | | | | |
| | | | | | | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 Embedded | 12 Embedded | 13 Embedded | 14 Embedded | 15 Embedded | Sub -total |
| ccount | Description | Depreciation | Demand | Customer | Total | Residential | GS <50 | GS> 50- 999 k | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - | | | Distributor Brantford Powe | Distributor r Hydro One 2 - | Sub -total | Residential | GS <50 | GS> 50- 999 kW | GS> 1,000 - 4,999 kW | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Distributor Hydro One - | Distributor Waterloo North | Distributor Hydro One 1 - | Distributor Brantford Power | Distributor Hydro One 2 - | Sub -total |
| S | ub - Total ub - Total | \$0 \$0 | \$ 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 | CND \$0 | Hydro - CND \$0 | BCP \$0 \$0 | - BCP \$0 | BCP \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | \$0 | \$0 \$0 | \$0 \$0 | CND \$0 | Hydro - CND \$0 \$0 | BCP \$0 | - BCP \$0 | BCP \$0 | \$0 |
| 5 | TOTAL - 5715 | φυ \$0 | \$0 | \$0 | \$0 | φU \$0 | φU \$0 | ου \$0 | φU \$0 | φU \$0 | ου \$0 | φU \$0 | φU \$0 | ο φυ \$0 | ου \$0 | φU \$0 | φυ \$0 | φυ \$0 | φU \$0 | φ0 \$0 | φU \$0 | φU \$0 | φU \$0 | φU \$0 | φU \$0 | φU \$0 | φυ \$0 | φU \$0 | φU \$0 | φU \$0 | م ں \$0 | بون \$0 | φ0 \$0 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ation and Allocation of Accum. Amortization | <u>of Electric Ut</u> \$0 | <u>ility Plant- Prop</u> \$0 | <u>perty, Plant & E</u> \$0 | quipment - 572 \$0 | <u>\$0</u> | \$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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



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APPENDIX G LOAD FORECAST MODEL

Enegy+ Weather Normal Load Forecast for 2019 Rate Application

| Actual kWh Purchases Predicted kWh Purchases | 2010 Actual 1,761,921,851 1,748,395,387 | 2011 Actual 1,767,032,101 1,768,963,448 | | 1,778,351,375 | 1,769,039,133 | 1,793,648,359 | 1,699,432,505 | | 2018 Bridge 1,678,027,186 | 2019 Test 1,678,027,186 |
|--|--|--|-------------------------------------|---------------------------------|---------------------------------|--|---------------------------------|---------------------------------|--|--|
| % Difference CDM Purchase Adjustment Predicted kWh Purchases after CDM | -0.8% | 0.1% | 0.7% | -0.1% | -0.8% | 0.9% | -1.3% | 1.4% | (30,739,207) 1,647,287,979 | (54,133,379) 1,623,893,807 |
| Billed kWh Waterloo North Total | 1,700,869,074 0 1,700,869,074 | 1,705,485,901 0 1,705,485,901 | 1,721,439,858 0 1,721,439,858 | 45,983,610 | 58,781,039 | 1,750,185,363 60,363,736 1,810,549,098 | 61,404,044 | 58,104,381 | 1,602,129,953 58,104,381 1,660,234,334 | 1,579,377,099 58,104,381 1,637,481,480 |
| By Class Residential | | | | | | | | | | |
| Customers kWh | 53,054 476,486,462 | 54,019 478,456,723 | 54,633 479,247,118 | 55,070 464,848,343 | 55,463 477,025,968 | 55,922 486,541,296 | 56,561 479,944,152 | 57,272 453,855,075 | 57,970 462,090,270 | 58,677 461,453,716 |
| General Service < 50 kW Customers kWh | 5,893 199,237,830 | 5,932 194,492,494 | 5,980 194,297,829 | 6,004 193,717,267 | 6,057 198,149,245 | 6,149 203,100,575 | 6,241 212,807,519 | 6,298 189,005,848 | 6,374 190,021,846 | 6,451 193,967,011 |
| General Service > 50 to 999 kW Customers kWh kW | 803 486,523,861 1,535,992 | 822 500,487,578 1,559,458 | 839 501,135,345 1,578,630 | 840 518,348,767 1,568,193 | 825 494,277,242 1,605,303 | 808 485,904,146 1,555,819 | 806 484,199,963 1,564,561 | 796 487,037,522 1,518,753 | 798 492,875,294 1,555,495 | 800 490,088,356 1,546,700 |
| General Service > 1000 to 4999 kW Customers kWh kW | 31 250,459,340 646,504 | 33 269,851,932 659,131 | 32 256,008,219 606,302 | 30 270,280,543 586,435 | 29 263,042,176 581,849 | 29 263,255,330 581,153 | 29 261,804,628 631,904 | 28 241,351,905 574,484 | 27 235,543,174 552,801 | 27 214,108,990 502,496 |
| Large User Customers kWh kW | 2 196,557,281 421,436 | 2 169,195,800 431,699 | 2 201,189,505 483,777 | 3 204,906,257 425,912 | 3 205,265,395 457,867 | 2 207,374,362 430,087 | 2 151,250,312 358,566 | 2 146,226,388 348,189 | 2 145,628,457 331,944 | 2 145,141,006 330,833 |
| Direct Market Participant Customers kW | 4 75,928 | 4 81,848 | 4 81,651 | 4 73,573 | 4 69,661 | 4 69,115 | 4 70,836 | 4 67,942 | 4 67,942 | 4 67,942 |
| Street Lights Connections kWh kW | 15,199 11,228,686 31,415 | 15,264 11,229,393 31,403 | 15,362 11,359,959 31,677 | 15,453 11,262,943 31,772 | 15,512 11,406,116 31,886 | 15,539 11,394,266 31,873 | 15,726 11,108,606 31,300 | 16,024 8,378,434 24,144 | 16,141 5,151,174 14,844 | 16,260 3,798,281 10,945 |
| Sentinel Lights Connections kWh kW | 219 175,284 487 | 189 164,006 228 | 177 178,406 311 | 191 152,803 307 | 189 146,515 293 | 189 142,708 288 | 181 136,701 417 | 168 126,989 343 | 168 126,989 343 | 168 126,989 343 |

| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Bridge | 2019 Test |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Unmetered Loads | | | | | | | | | | |
| Connections | 589 | 565 | 538 | 534 | 531 | 534 | 523 | 499 | 499 | 499 |
| kWh | 2,609,945 | 2,512,919 | 2,457,458 | 2,430,645 | 2,451,442 | 2,413,614 | 2,346,838 | 2,273,988 | 2,273,988 | 2,273,988 |
| Embedded Distributor - Hydro One, CND | | | | | | | | | | |
| Customers | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| kWh | 13,614,985 | 13,478,594 | 13,008,529 | 13,176,711 | 13,845,907 | 13,548,203 | 13,027,612 | 12,605,162 | 12,605,162 | 12,605,162 |
| kW | 27,708 | 28,171 | 29,053 | 27,809 | 28,706 | 28,843 | 27,466 | 24,387 | 24,387 | 24,387 |
| Embedded Distributor - Waterloo North, CN | ID | | | | | | | | | |
| Customers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| kWh | 0 | 0 | 0 | 45,983,610 | 58,781,039 | 60,363,736 | 61,404,044 | 58,104,381 | 58,104,381 | 58,104,381 |
| kW | 73,663 | 78,980 | 70,982 | 92,130 | 106,790 | 108,929 | 121,168 | 114,657 | 114,657 | 114,657 |
| Embedded Distributor - Brantford Power, B | СР | | | | | | | | | |
| Customers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| kWh | 373,339 | 373,339 | 374,823 | 356,273 | 338,022 | 352,068 | 380,114 | 347,757 | 347,757 | 347,757 |
| kW | 10 | 44 | 88 | 31 | 95 | 95 | 1,313 | 1,075 | 1,075 | 1,075 |
| Embedded Distributor - Hydro One #1, BCP | , | | | | | | | | | |
| Customers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| kWh | 13,348,829 | 13,695,350 | 9,863,707 | 13,883,197 | 12,996,387 | 13,819,342 | 13,560,292 | 12,191,720 | 12,191,720 | 12,191,720 |
| kW | 29,200 | 31,128 | 24,429 | 31,865 | 31,822 | 30,827 | 29,428 | 29,011 | 29,011 | 29,011 |
| Embedded Distributor - Hydro One #2, BCP | • | | | | | | | | | |
| Customers | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| kWh | 50,253,230 | 51,547,773 | 52,318,962 | 52,117,102 | 51,485,741 | 62,339,455 | 46,050,289 | 43,274,122 | 43,274,122 | 43,274,122 |
| kW - Estimated | 109,926 | 117,161 | 129,577 | 119,621 | 126,065 | 139,060 | 99,936 | 102,973 | 102,973 | 102,973 |
| Total | | | | | | | | | | |
| Customer/Connections | 75,802 | 76,839 | 77,577 | 78,137 | 78,621 | 79,184 | 80,081 | 81,099 | 81,993 | 82,897 |
| kWh | 1,700,869,074 | 1,705,485,901 | 1,721,439,858 | 1,791,464,461 | 1,789,211,194 | 1,810,549,098 | 1,738,021,070 | 1,654,779,291 | 1,660,234,334 | 1,637,481,480 |
| kW from applicable classes | 2,952,269 | 3,019,251 | 3,036,478 | 2,957,647 | 3,040,337 | 2,976,090 | 2,936,895 | 2,805,958 | 2,795,472 | 2,731,362 |

| | CND Purchased kWh Incl WMP | WMP | CND Purchased kWh Excl WMP | BCP Purhased | Energy+ Purchased | | Cooling Degree | Number of Days in Month | Spring Fall Flag | Number of Peak Hours | Co-generation Facility Flag | <u>(000's)</u> | CDM Activity | Predicted Purchases | Variances (kWh) | <u>%</u> Variance |
|----------------------------|---|-------------------------------------|---|---|---|-------------------------|------------------------|-------------------------------|---------------------|-------------------------|--------------------------------|----------------------|--|---|---|-------------------------|
| Jan-08 Feb-08 Mar-08 | 140,041,421 132,651,127 133,457,374 | 3,319,567 3,028,038 3,214,304 | 136,721,854 129,623,089 130,243,070 | 27,008,780 25,623,480 25,871,810 | 163,730,634 155,246,569 156,114,880 | 676.8 651.2 686.1 | 0 0 0 | 31 28 31 | 0 0 1 | 352 320 304 | 0 0 0 | 34.6 36.2 37.4 | 632,983 649,951 666,919 | 158,611,465 147,611,097 150,382,184 | (5,119,170) (7,635,472) (5,732,696) | -3.7% -5.9% -4.4% |
| Apr-08 May-08 | 122,596,206 121,120,167 | 3,270,611 3,465,368 | 119,325,595 117,654,799 | 22,283,980 22,297,260 | 141,609,575 139,952,059 | 297.9 243.1 | 0 0.7 | 30 31 | 1 | 352 336 | 0 | 35.5 38.5 | 683,887 700,855 | 143,684,330 142,846,106 | 2,074,755 2,894,047 | 1.7% 2.5% |
| Jun-08 Jul-08 Aug-08 | 130,438,115 139,693,948 131,943,162 | 3,708,875 3,934,058 3,850,472 | 126,729,240 135,759,890 128,092,690 | 23,777,670 26,324,020 25,478,520 | 150,506,910 162,083,910 153,571,210 | 40.6 7.6 36.2 | 53 75.8 29.5 | 30 31 31 | 0 0 0 | 336 352 320 | 0 0 0 | 39.2 42.5 40.9 | 717,823 734,791 751,759 | 154,847,195 164,010,257 148,176,301 | 4,340,285 1,926,347 (5,394,910) | 3.4% 1.4% -4.2% |
| Sep-08 Oct-08 | 126,425,825 125,628,543 | 3,625,170 3,481,713 | 122,800,655 122,146,830 | 24,166,620 23,670,350 | 146,967,275 145,817,180 | 93.2 325.7 | 12 0 | 30 31 | 1 | 336 352 | 0 | 40.3 38.1 | 768,727 785,695 | 139,948,874 146,100,563 | (7,018,400) 283,383 | -5.7% 0.2% |
| Nov-08 Dec-08 Jan-09 | 125,038,661 128,488,680 132,884,999 | 3,298,956 3,408,624 3,299,592 | 121,739,705 125,080,056 129,585,407 | 24,281,150 26,709,210 27,929,332 | 146,020,855 151,789,266 157,514,739 | 499.7 694 891.8 | 0 0 0 | 30 31 31 | 1 0 0 | 304 336 336 | 0 0 0 | 39.1 42.3 48.1 | 802,663 819,631 873,817 | 143,236,721 155,751,348 159,005,611 | (2,784,134) 3,962,082 1,490,872 | -2.3% 3.2% 1.2% |
| Feb-09 Mar-09 | 117,645,114 124,919,264 | 3,032,789 3,437,260 | 114,612,325 121,482,004 | 23,550,989 24,570,961 | 138,163,314 146,052,965 | 649.6 562.6 | 0 0 | 29 31 | 0 | 304 352 | 0 | 56.2 64.9 | 928,002 982,188 | 143,779,506 145,295,906 | 5,616,192 (757,060) | 4.9% -0.6% |
| Apr-09 May-09 Jun-09 | 113,413,654 110,681,364 118,125,725 | 3,339,173 3,596,571 3,622,214 | 110,074,481 107,084,793 114,503,511 | 21,637,635 20,988,913 22,361,049 | 131,712,116 128,073,706 136,864,560 | 341.5 192.8 75.7 | 3.2 2.3 26.2 | 30 31 30 | 1 1 0 | 320 320 352 | 0 | 70.3 71.1 67.4 | 1,036,374 1,090,560 1,144,745 | 134,552,459 132,993,186 142,322,028 | 2,840,343 4,919,480 5,457,468 | 2.6% 4.6% 4.8% |
| Jul-09 Aug-09 | 117,925,787 129,756,657 | 3,752,602 3,840,622 | 114,173,185 125,916,035 | 23,002,366 25,799,177 | 137,175,551 151,715,212 | 37.6 34.4 | 14.5 57.3 | 31 31 | 0 | 352 320 | 0 | 67.6 69.2 | 1,198,931 1,253,117 | 140,225,909 149,840,148 | 3,050,358 (1,875,064) | 2.7% -1.5% |
| Sep-09 Oct-09 Nov-09 | 117,720,372 119,665,804 119,039,063 | 3,570,927 3,490,030 3,367,918 | 114,149,445 116,175,774 115,671,145 | 23,063,555 23,127,451 23,082,942 | 137,213,000 139,303,225 138,754,087 | 88.8 329.1 396.5 | 5.5 0 0 | 30 31 30 | 1 1 1 | 336 336 320 | 0 0 0 | 66.3 61.0 55.2 | 1,307,302 1,361,488 1,415,674 | 131,721,891 139,317,518 138,447,762 | (5,491,109) 14,293 (306,325) | -4.8% 0.0% -0.3% |
| Dec-09 Jan-10 | 128,577,043 134,104,887 | 3,361,528 3,347,486 | 125,215,515 130,757,401 | 25,929,754 26,725,071 | 151,145,269 157,482,472 | 669.5 727.1 | 0 | 31 31 | 0 | 352 320 | 0 | 56.0 59.6 | 1,469,860 1,495,425 | 153,372,177 150,989,533 | 2,226,908 (6,492,939) | 1.8% -5.0% |
| Feb-10 Mar-10 Apr-10 | 119,717,521 125,455,107 112,822,227 | 2,989,143 3,370,604 3,395,070 | 116,728,378 122,084,503 109,427,157 | 23,541,640 23,601,051 20,493,533 | 140,270,018 145,685,554 129,920,689 | 644.7 470.9 255.7 | 0 0 0 | 28 31 30 | 0 1 1 | 304 368 320 | 0 | 64.7 68.2 66.8 | 1,520,990 1,546,555 1,572,120 | 139,270,086 143,807,634 132,406,032 | (999,932) (1,877,921) 2,485,343 | -0.9% -1.5% 2.3% |
| May-10 Jun-10 | 122,392,253 127,582,818 | 3,628,575 3,761,081 | 118,763,678 123,821,737 | 22,580,250 23,502,732 | 141,343,928 147,324,468 | 144.7 37.7 | 21 26.8 | 31 30 | 1 0 | 320 352 | 0 0 | 64.3 58.3 | 1,597,686 1,623,251 | 139,134,529 143,769,709 | (2,209,400) (3,554,759) | -1.9% -2.9% |
| Jul-10 Aug-10 Sep-10 | 140,727,870 139,365,541 119,162,847 | 4,126,395 4,052,556 3,695,864 | 136,601,475 135,312,985 115,466,983 | 27,078,109 27,739,353 24,072,313 | 163,679,584 163,052,338 139,539,295 | 6.7 9.7 122.7 | 100.6 79.2 16.7 | 31 31 30 | 0 0 1 | 336 336 336 | 0 | 57.5 56.4 58.1 | 1,648,816 1,674,381 1,699,946 | 166,498,952 160,356,802 137,844,858 | 2,819,368 (2,695,535) (1,694,438) | 2.1% -2.0% -1.5% |
| Oct-10 Nov-10 | 117,558,713 122,844,772 | 3,584,867 3,350,404 | 113,973,846 119,494,368 | 22,594,689 23,581,778 | 136,568,534 143,076,146 | 279.6 337.9 | 0 0 | 31 30 | 1 | 320 336 | 0 | 56.2 52.4 | 1,725,512 1,751,077 | 137,857,374 139,178,693 | 1,288,840 (3,897,453) | 1.1% -3.3% |
| Dec-10 Jan-11 Feb-11 | 131,431,074 136,150,617 122,763,331 | 3,374,793 3,269,339 3,108,098 | 128,056,281 132,881,278 119,655,233 | 25,922,543 27,651,533 23,993,443 | 153,978,824 160,532,811 143,648,676 | 719.4 770 640.8 | 0 0 0 | 31 31 28 | 0 | 368 336 304 | 0 0 0 | 50.5 51.4 54.0 | 1,776,642 1,894,821 2,012,999 | 157,281,186 155,374,243 141,713,081 | 3,302,362 (5,158,568) (1,935,595) | 2.6% -3.9% -1.6% |
| Mar-11 Apr-11 | 131,243,785 114,767,691 | 3,621,504 3,579,073 | 127,622,281 111,188,618 | 25,227,885 22,075,502 | 152,850,166 133,264,120 | 605.3 298.7 | 0 | 31 30 | 1 | 368 320 | 0 | 58.6 58.1 | 2,012,333 2,131,178 2,249,357 | 149,225,931 135,472,665 | (3,624,235) 2,208,545 | -2.8% 2.0% |
| May-11 Jun-11 | 114,321,529 124,731,712 | 3,980,454 4,173,389 | 110,341,075 120,558,323 | 22,139,622 22,855,810 | 132,480,697 143,414,133 | 148.7 48.5 | 13.2 21.6 | 31 30 | 1 0 | 336 352 | 0 | 57.1 52.1 | 2,367,535 2,485,714 | 140,012,972 143,917,992 | 7,532,275 503,859 | 6.8% 0.4% |
| Jul-11 Aug-11 Sep-11 | 144,387,088 137,940,609 121,929,648 | 4,723,223 4,540,643 4,096,299 | 139,663,865 133,399,966 117,833,349 | 28,064,628 26,577,980 23,936,195 | 167,728,493 159,977,946 141,769,544 | 0.8 6.9 88.9 | 128.2 54.3 17.2 | 31 31 30 | 0 0 1 | 320 352 336 | 0 0 0 | 50.0 50.6 51.2 | 2,603,893 2,722,071 2,840,250 | 175,046,597 155,572,315 138,839,500 | 7,318,103 (4,405,632) (2,930,044) | 5.2% -3.3% -2.5% |
| Oct-11 Nov-11 | 120,057,900 123,311,494 | 3,804,176 3,596,792 | 116,253,723 119,714,702 | 23,119,702 23,381,682 | 139,373,425 143,096,384 | 279.9 382.4 | 0 | 31 30 | 1 | 320 352 | 0 | 50.0 48.2 | 2,958,429 3,076,607 | 139,332,833 142,653,458 | (40,592) (442,926) | 0.0% -0.4% |
| Dec-11 Jan-12 Feb-12 | 127,833,866 134,599,030 124,673,922 | 3,651,442 3,547,428 3,262,967 | 124,182,424 131,051,602 121,410,956 | 24,713,281 24,435,071 23,722,941 | 148,895,705 155,486,673 145,133,896 | 574.8 657.3 573 | 0 0 0 | 31 31 29 | 0 0 0 | 336 336 320 | 0 0 0 | 47.2 49.2 47.6 | 3,194,786 3,244,256 3,293,726 | 151,801,861 153,258,439 145,462,990 | 2,906,157 (2,228,234) 329,093 | 2.3% -1.7% 0.3% |
| Mar-12 Apr-12 | 124,843,815 118,034,723 | 3,646,469 3,068,110 | 121,197,345 114,966,614 | 23,207,526 21,426,874 | 144,404,871 136,393,488 | 370.1 365.3 | 0 | 31 30 | 1 | 352 320 | 0 | 49.7 49.2 | 3,343,196 3,392,665 | 144,391,994 139,138,841 | (12,877) 2,745,353 | 0.0% |
| May-12 Jun-12 Jul-12 | 123,884,608 130,856,826 145,238,063 | 4,280,790 4,002,941 4,456,276 | 119,603,818 126,853,886 140,781,787 | 22,659,308 24,375,975 28,712,608 | 142,263,126 151,229,861 169,494,395 | 103.8 42.1 0 | 18.2 61.2 116.4 | 31 30 31 | 1 0 0 | 352 336 336 | 0 0 0 | 50.6 47.3 49.4 | 3,442,135 3,491,605 3,541,075 | 143,453,125 155,444,103 173,039,673 | 1,189,999 4,214,242 3,545,278 | 1.0% 3.3% 2.5% |
| Aug-12 Sep-12 | 136,328,817 118,489,635 | 4,204,469 3,823,442 | 132,124,348 114,666,193 | 27,240,000 24,579,119 | 159,364,348 139,245,313 | 19.4 125.4 | 58.1 16.4 | 31 30 | 0 | 352 304 | 0 | 50.6 50.8 | 3,590,545 3,640,015 | 157,014,168 136,668,580 | (2,350,180) (2,576,733) | -1.8% -2.2% |
| Oct-12 Nov-12 Dec-12 | 120,430,908 124,178,017 125,032,972 | 3,686,581 3,435,397 3,448,511 | 116,744,327 120,742,620 121,584,461 | 25,165,133 24,523,211 23,381,742 | 141,909,461 145,265,831 144,966,202 | 279.2 483.6 565.5 | 0 0 0 | 31 30 31 | 1 1 0 | 352 352 304 | 0 0 0 | 46.2 41.6 43.2 | 3,689,485 3,738,955 3,788,425 | 143,094,147 146,584,432 149,653,968 | 1,184,686 1,318,602 4,687,766 | 1.0% 1.1% 3.9% |
| Jan-13 Feb-13 | | | 130,239,206 119,027,524 | 27,328,129 23,863,593 | 157,567,335 142,891,117 | 681.3 697.9 | 0.0 | 31 28 | 0 | 352 304 | 0 | 44.9 48.0 | 3,883,154 3,977,884 | 156,277,246 144,470,132 | (1,290,089) 1,579,015 | -1.0% 1.3% |
| Mar-13 Apr-13 May-13 | | | 124,413,463 116,362,141 118,146,376 | 25,182,657 23,103,709 22,525,110 | 149,596,120 139,465,850 140,671,486 | 612.0 368.7 152.1 | 0.0 0.0 19.6 | 31 30 31 | 1 1 1 | 320 352 352 | 0 0 0 | 49.0 50.4 53.1 | 4,072,614 4,167,343 4,262,073 | 147,339,887 141,811,857 144,414,555 | (2,256,233) 2,346,006 3,743,069 | -1.8% 2.0% 3.2% |
| Jun-13 Jul-13 | | | 122,367,904 135,746,384 | 23,676,410 27,777,446 | 146,044,314 163,523,830 | 46.4 15.1 | 31.3 85.9 | 30 31 | 0 | 320 352 | 0 | 52.3 54.6 | 4,356,802 4,451,532 | 143,877,774 164,374,862 | (2,166,540) 851,032 | -1.8% 0.6% |
| Aug-13 Sep-13 Oct-13 | | | 129,053,599 117,047,084 118,510,857 | 27,247,874 24,761,837 23,808,061 | 156,301,473 141,808,921 142,318,918 | 32.7 128.1 255.5 | 42.1 20.5 0.0 | 31 30 31 | 0 1 1 | 336 320 352 | 0 0 0 | 52.7 50.4 43.5 | 4,546,262 4,640,991 4,735,721 | 150,549,606 139,505,460 143,179,116 | (5,751,867) (2,303,462) 860,198 | -4.5% -2.0% 0.7% |
| Nov-13 Dec-13 | | | 122,250,368 126,466,736 | 24,683,257 27,084,400 | 146,933,624 153,551,135 | 517.7 727.3 | 0.0 0.0 | 30 31 | 1 0 | 336 320 | 0 | 38.6 38.9 | 4,830,450 4,925,180 | 146,653,973 155,896,909 | (279,652) 2,345,773 | -0.2% 1.9% |
| Jan-14 Feb-14 Mar-14 | | | 135,820,223 120,677,101 130,033,931 | 28,861,547 25,328,199 26,535,369 | 164,681,770 146,005,300 156,569,300 | 827.9 775.2 757.0 | 0.0 0.0 0.0 | 31 28 31 | 0 0 1 | 352 304 336 | 0 0 0 | 42.2 43.2 44.9 | 5,042,472 5,159,763 5,277,055 | 160,346,757 147,415,593 153,142,385 | (4,335,013) 1,410,292 (3,426,915) | -3.2% 1.2% -2.6% |
| Apr-14 May-14 | | | 115,340,822 116,194,343 | 22,615,672 22,402,616 | 137,956,494 138,596,960 | 375.9 135.7 | 0.0 | 30 31 | 1 | 320 336 | 0 | 46.0 48.0 | 5,394,346 5,511,638 | 140,144,756 139,595,571 | 2,188,262 998,611 | 1.9% 0.9% |
| Jun-14 Jul-14 Aug-14 | | | 125,124,613 127,319,695 125,661,580 | 24,344,555 25,584,932 26,911,021 | 149,469,168 152,904,627 152,572,601 | 37.3 36.8 31.1 | 44.3 31.5 24.5 | 30 31 31 | 0 0 0 | 336 352 320 | 0 0 0 | 45.4 45.9 45.7 | 5,628,929 5,746,221 5,863,513 | 150,670,049 150,488,733 145,407,765 | 1,200,881 (2,415,894) (7,164,836) | 1.0% -1.9% -5.7% |
| Sep-14 Oct-14 | | | 118,663,196 117,719,882 | 25,539,663 24,064,980 | 144,202,859 141,784,861 | 114.0 244.6 | 11.4 0.0 | 30 31 | 1 | 336 352 | 0 | 46.7 39.9 | 5,980,804 6,098,096 | 138,738,244 143,776,729 | (5,464,615) 1,991,868 | -4.6% 1.7% |
| Nov-14 Dec-14 Jan-15 | | | 121,758,309 124,290,572 133,625,741 | 25,243,720 26,383,155 28,483,299 | 147,002,028 150,673,727 162,109,040 | 521.9 597.6 800.8 | 0.0 0.0 0.0 | 30 31 31 | 0 0 | 304 336 336 | 0 0 0 | 36.6 36.1 37.5 | 6,215,387 6,332,679 6,459,183 | 144,348,252 154,964,299 159,387,026 | (2,653,777) 4,290,573 (2,722,014) | -2.2% 3.5% -2.0% |
| Feb-15 Mar-15 | | | 124,603,163 127,778,879 | 26,450,486 25,982,067 | 151,053,649 153,760,946 | 917.5 538.0 | 0.0 0.0 | 28 31 | 0 | 304 352 | 0 | 40.0 42.5 | 6,585,688 6,712,192 | 151,502,918 150,025,668 | 449,269 (3,735,278) | 0.4% |
| Apr-15 May-15 Jun-15 | | | 113,553,574 118,977,011 121,965,915 | 22,692,802 23,105,903 22,350,012 | 136,246,376 142,082,914 144,315,928 | 359.0 116.2 54.7 | 0.0 29.8 15.0 | 30 31 30 | 1 1 0 | 336 320 352 | 0 0 0 | 46.6 46.7 40.4 | 6,838,696 6,965,200 7,091,705 | 141,046,076 145,297,926 144,837,838 | 4,799,700 3,215,012 521,910 | 4.2% 2.7% 0.4% |
| Jul-15 Aug-15 | | | 133,656,339 129,788,506 | 25,652,192 25,172,142 | 159,308,531 154,960,648 | 19.3 29.5 | 57.7 47.9 | 31 31 | 0 | 352 320 | 0 | 38.7 42.0 | 7,218,209 7,344,713 | 159,709,298 153,324,469 | 400,768 (1,636,179) | 0.3% |
| Sep-15 Oct-15 Nov-15 | | | 126,407,011 116,420,946 117,582,279 | 24,929,938 22,322,055 22,495,330 | 151,336,949 138,743,001 140,077,609 | 58.2 290.1 391.1 | 45.3 0.0 0.0 | 30 31 30 | 1 1 1 | 336 336 320 | 0 0 0 | 42.8 39.7 33.6 | 7,471,218 7,597,722 7,724,226 | 148,610,130 143,449,831 143,437,274 | (2,726,819) 4,706,829 3,359,665 | -2.2% 4.0% 2.9% |
| Dec-15 Jan-16 | | | 119,503,997 124,164,357 | 23,879,812 27,315,110 | 143,383,809 151,479,468 | 453.0 717.8 | 0.0 0.0 | 31 31 | 0 | 352 320 | 0 | 36.1 39.5 | 7,850,731 7,965,871 | 153,019,905 145,594,201 | 9,636,096 (5,885,267) | 8.1% -4.7% |
| Feb-16 Mar-16 Apr-16 | | | 114,712,727 115,985,691 108,711,843 | 24,324,626 23,571,151 22,027,658 | 139,037,353 139,556,842 130,739,501 | 627.4 492.6 431.8 | 0.0 0.0 0.0 | 29 31 30 | 0 1 1 | 320 352 336 | 1 1 1 | 41.9 45.0 45.1 | 8,081,011 8,196,151 8,311,291 | 138,147,488 138,432,995 133,166,332 | (889,865) (1,123,846) 2,426,831 | -0.8% -1.0% 2.2% |
| May-16 Jun-16 | | | 112,495,044 119,239,116 | 22,299,544 23,713,682 | 134,794,588 142,952,798 | 174.6 51.2 | 18.4 34.3 | 31 30 | 1 0 | 336 352 | 1 | 44.6 41.0 | 8,426,431 8,541,571 | 135,214,045 140,513,196 | 419,457 (2,439,602) | 0.4% |
| Jul-16 Aug-16 Sep-16 | | | 131,773,674 139,667,123 118,293,113 | 27,256,183 29,367,390 25,364,595 | 159,029,857 169,034,513 143,657,708 | 4.8 2.1 68.6 | 101.2 105.0 26.6 | 31 31 30 | 0 0 1 | 320 352 336 | 1 1 1 | 41.2 42.5 41.2 | 8,656,711 8,771,852 8,886,992 | 159,119,390 162,775,387 133,637,886 | 89,533 (6,259,126) (10,019,822) | 0.1% -4.5% -8.5% |
| Oct-16 Nov-16 | | | 110,425,367 110,892,453 | 23,565,451 23,371,536 | 133,990,818 134,263,989 | 242.1 388.2 | 1.9 0.0 | 31 30 | 1 | 320 336 | 1 | 38.9 34.2 | 9,002,132 9,117,272 | 131,713,769 134,727,828 | (2,277,050) 463,839 | -2.1% 0.4% |
| Dec-16 Jan-17 Feb-17 | | | 117,700,254 121,051,180 106,265,432 | 25,949,567 27,189,294 22,193,276 | 143,649,821 148,240,474 128,458,708 | 647.8 635.1 537.9 | 0.0 0 0 | 31 31 28 | 0 0 0 | 336 336 304 | 1 1 1 | 35.3 37.9 41.3 | 9,232,412 9,394,925 9,557,437 | 146,389,987 145,477,045 132,375,117 | 2,740,167 (2,763,429) 3,916,409 | 2.3% -2.3% 3.7% |
| Mar-17 Apr-17 | | | 118,074,264 102,416,015 | 24,660,903 20,876,767 | 142,735,167 123,292,782 | 597.6 281.6 | 0 0 27 | 31 30 | 1 | 368 304 | 1 | 44.4 42.7 | 9,719,950 9,882,463 | 142,470,648 127,342,823 | (264,519) 4,050,040 | -0.2% 4.0% |
| May-17 Jun-17 Jul-17 | | | 107,634,284 113,407,678 120,098,351 | 21,763,069 23,187,859 25,197,254 | 129,397,353 136,595,537 145,295,605 | 214.4 45.2 3.2 | 2.7 43 58.5 | 31 30 31 | 1 0 0 | 352 352 320 | 1 1 1 | 44.2 41.2 43.5 | 10,044,976 10,207,488 10,370,001 | 132,930,043 142,956,938 145,621,716 | 3,532,689 6,361,401 326,111 | 3.3% 5.6% 0.3% |
| Aug-17 Sep-17 | | | 118,460,983 113,240,500 | 26,069,248 24,049,829 | 144,530,231 137,290,329 | 34.5 81.1 | 28.6 36.3 | 31 30 | 0 | 352 320 | 1 1 | 40.4 39.3 | 10,532,514 10,695,027 | 140,922,077 135,875,482 | (3,608,154) (1,414,847) | -3.0% -1.2% |
| Oct-17 Nov-17 Dec-17 | | | 108,245,386 111,845,881 116,335,221 | 22,147,304 23,597,020 25,575,348 | 130,392,690 135,442,901 141,910,569 | 208.9 480 755.7 | 3.2 0 0 | 31 30 31 | 1 1 0 | 336 352 304 | 1 1 1 | 34.3 30.3 30.1 | 10,857,539 11,020,052 11,182,565 | 133,858,522 139,238,227 147,268,460 | 3,465,831 3,795,325 5,357,892 | 3.2% 3.4% 4.6% |
| Jan-18 Feb-18 | | | , , · · · | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,, | 738.6 671.5 | 0.0 0.0 | 31 28 | 0 | 352 304 | 1 1 | 39.1 39.1 | 11,171,128 11,159,691 | 149,045,152 136,014,615 | . , | |
| Mar-18 Apr-18 May-18 | | | | | | 569.2 337.6 162.6 | 0.0 0.3 13.2 | 31 30 31 | 1 1 1 | 336 336 352 | 1 1 1 | 39.1 39.1 39.1 | 11,148,255 11,136,818 11,125,381 | 140,176,341 132,472,518 136,082,161 | | |
| Jun-18 Jul-18 | | | | | | 47.9 13.2 | 35.7 77.0 | 30 31 | 0 | 336 336 | 1 | 39.1 39.1 | 11,113,944 11,102,508 | 139,854,577 153,933,298 | | |
| Aug-18 Sep-18 Oct-18 | | | | | | 23.7 96.9 273.5 | 52.7 20.8 0.5 | 31 30 31 | 0 1 1 | 352 304 352 | 1 1 1 | 39.1 39.1 39.1 | 11,091,071 11,079,634 11,068,198 | 148,242,639 130,154,473 134,849,720 | | |

| | | | | | | | | You want to be a second s | | | | | | | | |
|--------|---------------------|-----|---------------------|--------------|-------------------|-------------|----------------|--|--------------------|------------|---------------|-----------------|--------------|-------------|-----------------|----------|
| | | | | | | | | | | | | Unemployment | | | | |
| | | | | | | | | Number of | | | | Kitchener- | | | | |
| | CND Purchased | | CND Purchased | | | Heating | Cooling Degree | <u>Days in</u> | <u>Spring Fall</u> | | Co-generation | Waterloo-Barrie | | Predicted | | <u>%</u> |
| | <u>kWh Incl WMP</u> | WMP | <u>kWh Excl WMP</u> | BCP Purhased | Energy+ Purchased | Degree Days | <u>Days</u> | <u>Month</u> | <u>Flag</u> | Peak Hours | Facility Flag | <u>(000's)</u> | CDM Activity | Purchases | Variances (kWh) | Variance |
| Nov-18 | | | | | | 439.9 | 0.0 | 30 | 1 | 336 | 1 | 39.1 | 11,056,761 | 134,769,026 | | |
| Dec-18 | | | | | | 640.5 | 0.0 | 31 | 0 | 304 | 1 | 39.1 | 11,045,324 | 142,432,666 | | |
| Jan-19 | | | | | | 738.6 | 0.0 | 31 | 0 | 352 | 1 | 39.1 | 10,973,936 | 149,045,152 | | |
| Feb-19 | | | | | | 671.5 | 0.0 | 28 | 0 | 304 | 1 | 39.1 | 10,902,547 | 136,014,615 | | |
| Mar-19 | | | | | | 569.2 | 0.0 | 31 | 1 | 336 | 1 | 39.1 | 10,831,159 | 140,176,341 | | |
| Apr-19 | | | | | | 337.6 | 0.3 | 30 | 1 | 336 | 1 | 39.1 | 10,759,770 | 132,472,518 | | |
| May-19 | | | | | | 162.6 | 13.2 | 31 | 1 | 352 | 1 | 39.1 | 10,688,382 | 136,082,161 | | |
| Jun-19 | | | | | | 47.9 | 35.7 | 30 | 0 | 320 | 1 | 39.1 | 10,616,993 | 138,415,737 | | |
| Jul-19 | | | | | | 13.2 | 77.0 | 31 | 0 | 352 | 1 | 39.1 | 10,545,605 | 155,372,138 | | |
| Aug-19 | | | | | | 23.7 | 52.7 | 31 | 0 | 336 | 1 | 39.1 | 10,474,216 | 146,803,799 | | |
| Sep-19 | | | | | | 96.9 | 20.8 | 30 | 1 | 320 | 1 | 39.1 | 10,402,827 | 131,593,313 | | |
| Oct-19 | | | | | | 273.5 | 0.5 | 31 | 1 | 352 | 1 | 39.1 | 10,331,439 | 134,849,720 | | |
| Nov-19 | | | | | | 439.9 | 0.0 | 30 | 1 | 320 | 1 | 39.1 | 10,260,050 | 133,330,186 | | |
| Dec-19 | | | | | | 640.5 | 0.0 | 31 | 0 | 320 | 1 | 39.1 | 10,188,662 | 143,871,505 | | |

| | <u>CND Purchased</u> <u>kWh Incl WMP</u> | WMP | CND Purchased <u>kWh Excl WMP</u> | BCP Purhased | Energy+ Purchased | | Cooling Degree | Month | <u>Spring Fall</u> <u>Flag</u> | Number of Peak Hours | Co-generation Facility Flag | <u>(000's)</u> | Predicted Purchases | <u>Variances (kWh)</u> | <u>%</u> <u>Variance</u> |
|----------------------------|---|-------------------------------------|---|--|---|----------------------------|------------------------|----------------|-----------------------------------|-------------------------|--------------------------------|----------------------|---|---|-----------------------------|
| Jan-08 Feb-08 | 140,041,421 132,651,127 | 3,319,567 3,028,038 | 136,721,854 129,623,089 | 27,008,780 25,623,480 | 163,730,634 155,246,569 | 738.59 671.52 | 0 | 31 28 | 0 | 352 320 304 | 0 | 34.6 36.2 | 160,057,177 148,086,528 | (3,673,457) (7,160,041) (2,407,200) | -2.7% -5.5% |
| Mar-08 Apr-08 May-08 | 133,457,374 122,596,206 121,120,167 | 3,214,304 3,270,611 3,465,368 | 130,243,070 119,325,595 117,654,799 | 25,871,810 22,283,980 22,297,260 | 156,114,880 141,609,575 139,952,059 | 569.22 337.61 162.61 | 0 0.32 13.16 | 31 30 31 | 1 1 1 | 304 352 336 | 0 | 37.4 35.5 38.5 | 147,647,520 144,710,223 144,731,650 | (8,467,360) 3,100,648 4,779,591 | -6.5% 2.6% 4.1% |
| Jun-08 Jul-08 | 130,438,115 139,693,948 | 3,708,875 3,934,058 | 126,729,240 135,759,890 | 23,777,670 26,324,020 | 150,506,910 162,083,910 | 47.94 13.19 | 35.67 77.03 | 30 31 | 0 0 | 336 352 | 0 0 | 39.2 42.5 | 149,777,115 164,513,086 | (729,795) 2,429,176 | -0.6% 1.8% |
| Aug-08 Sep-08 | 131,943,162 126,425,825 125,628,542 | 3,850,472 3,625,170 3,481,713 | 128,092,690 122,800,655 122,146,830 | 25,478,520 24,166,620 23,670,350 | 153,571,210 146,967,275 145,817,180 | 23.65 96.9 273.47 | 52.65 20.79 0.51 | 31 30 31 | 0 1 1 | 320 336 352 | 0 | 40.9 40.3 38.1 | 154,884,860 142,694,160 145,032,788 | 1,313,650 (4,273,114) (784,202) | 1.0% -3.5% -0.6% |
| Oct-08 Nov-08 Dec-08 | 125,628,543 125,038,661 128,488,680 | 3,298,956 3,408,624 | 122,146,830 121,739,705 125,080,056 | 23,870,350 24,281,150 26,709,210 | 145,817,180 146,020,855 151,789,266 | 439.9 640.46 | 0.51 | 30 31 | 1 0 | 304 336 | 0 | 39.1 42.3 | 145,032,788 141,837,569 154,498,663 | (784,393) (4,183,286) 2,709,396 | -0.6% -3.4% 2.2% |
| Jan-09 Feb-09 | 132,884,999 117,645,114 | 3,299,592 3,032,789 | 129,585,407 114,612,325 | 27,929,332 23,550,989 | 157,514,739 138,163,314 | 738.6 671.5 | 0.0 0.0 | 31 29 | 0 0 | 336 304 | 0 0 | 48.1 56.2 | 155,420,927 144,292,372 | (2,093,812) 6,129,059 | -1.6% 5.3% |
| Mar-09 Apr-09 | 124,919,264 113,413,654 | 3,437,260 3,339,173 | 121,482,004 110,074,481 | 24,570,961 21,637,635 | 146,052,965 131,712,116 | 569.2 337.6 | 0.0 | 31 30 | 1 | 352 320 | 0 | 64.9 70.3 | 145,450,795 133,590,328 | (602,170) 1,878,212 | -0.5% 1.7% |
| May-09 Jun-09 Jul-09 | 110,681,364 118,125,725 117,925,787 | 3,596,571 3,622,214 3,752,602 | 107,084,793 114,503,511 114,173,185 | 20,988,913 22,361,049 23,002,366 | 128,073,706 136,864,560 137,175,551 | 162.6 47.9 13.2 | 13.2 35.7 77.0 | 31 30 31 | 0 | 320 352 352 | 0 | 71.1 67.4 67.6 | 135,571,655 144,536,919 158,568,271 | 7,497,949 7,672,359 21,392,719 | 7.0% 6.7% 18.7% |
| Aug-09 Sep-09 | 129,756,657 117,720,372 | 3,840,622 3,570,927 | 125,916,035 114,149,445 | 25,799,177 23,063,555 | 151,715,212 137,213,000 | 23.7 96.9 | 52.7 20.8 | 31 30 | 0 | 320 336 | 0 0 | 69.2 66.3 | 148,182,140 136,536,184 | (3,533,072) (676,816) | -2.8% -0.6% |
| Oct-09 Nov-09 | 119,665,804 119,039,063 | 3,490,030 3,367,918 | 116,175,774 115,671,145 | 23,127,451 23,082,942 | 139,303,225 138,754,087 | 273.5 439.9 | 0.5 | 31 30 | 1 | 336 320 | 0 | 61.0 55.2 | 138,170,192 139,463,200 | (1,133,033) 709,113 | -1.0% |
| Dec-09 Jan-10 Feb-10 | 128,577,043 134,104,887 119,717,521 | 3,361,528 3,347,486 2,989,143 | 125,215,515 130,757,401 116,728,378 | 25,929,754 26,725,071 23,541,640 | 151,145,269 157,482,472 140,270,018 | 640.5 738.6 671.5 | 0.0 0.0 0.0 | 31 31 28 | 0 0 0 | 352 320 304 | 0 | 56.0 59.6 64.7 | 152,692,723 151,258,367 139,897,599 | 1,547,454 (6,224,105) (372,419) | 1.2% -4.8% -0.3% |
| Mar-10 Apr-10 | 125,455,107 112,822,227 | 3,370,604 3,395,070 | 122,084,503 109,427,157 | 23,601,051 20,493,533 | 145,685,554 129,920,689 | 569.2 337.6 | 0.0 | 31 30 | 1 1 | 368 320 | 0 | 68.2 66.8 | 146,108,046 134,419,287 | 422,492 4,498,597 | 0.3% |
| May-10 Jun-10 | 122,392,253 127,582,818 | 3,628,575 3,761,081 | 118,763,678 123,821,737 | 22,580,250 23,502,732 | 141,343,928 147,324,468 | 162.6 47.9 | 13.2 35.7 | 31 30 | 1 0 | 320 352 | 0 | 64.3 58.3 | 137,182,203 146,692,210 | (4,161,725) (632,258) (4,452,242) | -3.5% -0.5% |
| Jul-10 Aug-10 Sep-10 | 140,727,870 139,365,541 119,162,847 | 4,126,395 4,052,556 3,695,864 | 136,601,475 135,312,985 115,466,983 | 27,078,109 27,739,353 24,072,313 | 163,679,584 163,052,338 139,539,295 | 13.2 23.7 96.9 | 77.0 52.7 20.8 | 31 31 30 | 0 0 1 | 336 336 336 | 0 | 57.5 56.4 58.1 | 159,521,568 152,652,599 138,478,315 | (4,158,016) (10,399,739) (1,060,980) | -3.0% -7.7% -0.9% |
| Oct-10 Nov-10 | 117,558,713 122,844,772 | 3,584,867 3,350,404 | 113,973,846 119,494,368 | 22,594,689 23,581,778 | 136,568,534 143,076,146 | 273.5 439.9 | 0.5 | 31 30 | 1 | 320 336 | 0 | 56.2 52.4 | 137,868,209 141,565,207 | 1,299,675 (1,510,940) | 1.1% |
| Dec-10 Jan-11 | 131,431,074 136,150,617 | 3,374,793 3,269,339 | 128,056,281 132,881,278 | 25,922,543 27,651,533 | 153,978,824 160,532,811 | 640.5 738.6 | 0.0 | 31 31 | 0 | 368 336 | 0 | 50.5 51.4 | 155,434,211 154,639,337 | 1,455,388 (5,893,474) | 1.1% -4.4% |
| Feb-11 Mar-11 Apr-11 | 122,763,331 131,243,785 114,767,691 | 3,108,098 3,621,504 3,579,073 | 119,655,233 127,622,281 111,188,618 | 23,993,443 25,227,885 22,075,502 | 143,648,676 152,850,166 133,264,120 | 671.5 569.2 337.6 | 0.0 0.0 0.3 | 28 31 30 | 0 1 1 | 304 368 320 | | 54.0 58.6 58.1 | 142,431,843 148,381,760 136,479,840 | (1,216,833) (4,468,406) 3,215,720 | -1.0% -3.5% 2.9% |
| May-11 Jun-11 | 114,321,529 124,731,712 | 3,980,454 4,173,389 | 110,341,075 120,558,323 | 22,139,622 22,855,810 | 132,480,697 143,414,133 | 162.6 47.9 | 13.2 35.7 | 31 30 | 1 0 | 336 352 | 0 | 57.1 52.1 | 140,326,328 148,160,651 | 7,845,631 4,746,518 | 7.1% 3.9% |
| Jul-11 Aug-11 | 144,387,088 137,940,609 | 4,723,223 4,540,643 | 139,663,865 133,399,966 | 28,064,628 26,577,980 | 167,728,493 159,977,946 | 13.2 23.7 | 77.0 52.7 | 31 31 | 0 | 320 352 | 0 | 50.0 50.6 | 159,859,067 155,465,141 | (7,869,426) (4,512,805) | -5.6% -3.4% |
| Sep-11 Oct-11 Nov-11 | 121,929,648 120,057,900 123,311,494 | 4,096,299 3,804,176 3,596,792 | 117,833,349 116,253,723 119,714,702 | 23,936,195 23,119,702 23,381,682 | 141,769,544 139,373,425 143,096,384 | 96.9 273.5 439.9 | 20.8 0.5 0.0 | 30 31 30 | 1 1 1 | 336 320 352 | 0 | 51.2 50.0 48.2 | 140,112,547 139,336,650 143,998,796 | (1,656,997) (36,776) 902,413 | -1.4% 0.0% 0.8% |
| Dec-11 Jan-12 | 123,311,494 127,833,866 134,599,030 | 3,651,442 3,547,428 | 124,182,424 131,051,602 | 24,713,281 24,435,071 | 148,895,705 155,486,673 | 640.5 738.6 | 0.0 | 31 31 | 0 | 336 336 | 0 | 40.2 47.2 49.2 | 153,338,121 155,160,397 | 4,442,416 (326,276) | 3.6% -0.2% |
| Feb-12 Mar-12 | 124,673,922 124,843,815 | 3,262,967 3,646,469 | 121,410,956 121,197,345 | 23,722,941 23,207,526 | 145,133,896 144,404,871 | 671.5 569.2 | 0.0 0.0 | 29 31 | 0 1 | 320 352 | 0 0 | 47.6 49.7 | 147,768,081 149,050,843 | 2,634,185 4,645,972 | 2.2% 3.8% |
| Apr-12 May-12 | 118,034,723 123,884,608 | 3,068,110 4,280,790 | 114,966,614 119,603,818 | 21,426,874 22,659,308 | 136,393,488 142,263,126 151,220,861 | 337.6 162.6 | 0.3 13.2 35.7 | 30 31 | 1 | 320 352 336 | 0 | 49.2 50.6 | 138,587,763 143,304,662 | 2,194,275 1,041,536 (2,271,102) | 1.9% 0.9% |
| Jun-12 Jul-12 Aug-12 | 130,856,826 145,238,063 136,328,817 | 4,002,941 4,456,276 4,204,469 | 126,853,886 140,781,787 132,124,348 | 24,375,975 28,712,608 27,240,000 | 151,229,861 169,494,395 159,364,348 | 47.9 13.2 23.7 | 77.0 52.7 | 30 31 31 | 0 0 0 | 336 352 | 0 | 47.3 49.4 50.6 | 147,858,668 161,440,014 155,465,141 | (3,371,192) (8,054,380) (3,899,207) | -2.7% -5.7% -3.0% |
| Sep-12 Oct-12 | 118,489,635 120,430,908 | 3,823,442 3,686,581 | 114,666,193 116,744,327 | 24,579,119 25,165,133 | 139,245,313 141,909,461 | 96.9 273.5 | 20.8 0.5 | 30 31 | 1 1 | 304 352 | 0 | 50.8 46.2 | 137,329,606 143,114,341 | (1,915,707) 1,204,880 | -1.7% 1.0% |
| Nov-12 Dec-12 | 124,178,017 125,032,972 | 3,435,397 3,448,511 | 120,742,620 121,584,461 | 24,523,211 23,381,742 | 145,265,831 144,966,202 | 439.9 640.5 | 0.0 | 30 31 | 1 0 | 352 304 | 0 | 41.6 43.2 | 145,561,975 151,407,822 | 296,144 6,441,620 | 0.2% |
| Jan-13 Feb-13 Mar-13 | | | 130,239,206 119,027,524 124,413,463 | 27,328,129 23,863,593 25,182,657 | 157,567,335 142,891,117 149,596,120 | 738.6 671.5 569.2 | 0.0 0.0 0.0 | 31 28 31 | 0 0 1 | 352 304 320 | 0 | 44.9 48.0 49.0 | 157,617,671 143,852,914 146,338,955 | 50,336 961,797 (3,257,165) | 0.0% 0.8% -2.6% |
| Apr-13 May-13 | | | 116,362,141 118,146,376 | 23,103,709 22,525,110 | 139,465,850 140,671,486 | 337.6 162.6 | 0.3 13.2 | 30 31 | 1 1 | 352 352 | 0 0 | 50.4 53.1 | 141,181,229 142,712,549 | 1,715,378 2,041,063 | 1.5% 1.7% |
| Jun-13 Jul-13 | | | 122,367,904 135,746,384 | 23,676,410 27,777,446 | 146,044,314 163,523,830 | 47.9 13.2 | 35.7 77.0 | 30 31 | 0 | 320 352 | 0 | 52.3 54.6 | 145,235,602 161,647,259 | (808,712) (1,876,571) | -0.7% |
| Aug-13 Sep-13 Oct-13 | | | 129,053,599 117,047,084 118,510,857 | 27,247,874 24,761,837 23,808,061 | 156,301,473 141,808,921 142,318,918 | 23.7 96.9 273.5 | 52.7 20.8 0.5 | 31 30 31 | 0 1 1 | 336 320 352 | 0 | 52.7 50.4 43.5 | 153,528,926 138,863,184 143,753,823 | (2,772,547) (2,945,738) 1,434,905 | -2.1% -2.5% 1.2% |
| Nov-13 Dec-13 | | | 122,250,368 126,466,736 | 24,683,257 27,084,400 | 146,933,624 153,551,135 | 439.9 640.5 | 0.0 | 30 31 | 1 0 | 336 320 | 0 | 38.6 38.9 | 144,833,671 153,865,097 | (2,099,953) 313,961 | -1.7% 0.2% |
| Jan-14 Feb-14 | | | 135,820,223 120,677,101 | 28,861,547 25,328,199 | 164,681,770 146,005,300 | 738.6 671.5 | 0.0 | 31 28 | 0 | 352 304 | 0 | 42.2 43.2 | 158,257,154 144,989,771 | (6,424,616) (1,015,529) | -4.7% -0.8% |
| Mar-14 Apr-14 May-14 | | | 130,033,931 115,340,822 116,194,343 | 26,535,369 22,615,672 22,402,616 | 156,569,300 137,956,494 138,596,960 | 569.2 337.6 162.6 | 0.0 0.3 13.2 | 31 30 31 | 1 1 1 | 336 320 336 | 0 | 44.9 46.0 48.0 | 148,748,860 139,345,668 142,481,620 | (7,820,440) 1,389,174 3,884,661 | -6.0% 1.2% 3.3% |
| Jun-14 Jul-14 | | | 125,124,613 127,319,695 | 24,344,555 25,584,932 | 149,469,168 | 47.9 | 35.7 77.0 | 30 31 | 0 | 336 352 | 0 | 45.4 45.9 | 148,308,674 163,707,812 | (1,160,494) 10,803,185 | -0.9% 8.5% |
| Aug-14 Sep-14 | | | 125,661,580 118,663,196 | 26,911,021 25,539,663 | 152,572,601 144,202,859 | 23.7 96.9 | 52.7 20.8 | 31 30 | 0 1 | 320 336 | 0 | 45.7 46.7 | 153,748,003 141,178,351 | 1,175,402 (3,024,508) | 0.9% |
| Oct-14 Nov-14 Dec-14 | | | 117,719,882 121,758,309 124,290,572 | 24,064,980 25,243,720 26,383,155 | 141,784,861 147,002,028 150,673,727 | 273.5 439.9 640.5 | 0.5 0.0 0.0 | 31 30 31 | 1 1 0 | 352 304 336 | 0 | 39.9 36.6 36.1 | 144,606,466 142,429,682 155,967,103 | 2,821,605 (4,572,347) 5,293,376 | 2.4% -3.8% 4.3% |
| Jan-15 Feb-15 | | | 133,625,741 124,603,163 | 28,483,299 26,450,486 | 162,109,040 151,053,649 | 738.6 | 0.0 | 31 28 | 0 | 336 304 | 0 | 37.5 40.0 | 157,931,486 145,747,676 | (4,177,553) (5,305,973) | -3.1% -4.3% |
| Mar-15 Apr-15 | | | 127,778,879 113,553,574 | 25,982,067 22,692,802 | 153,760,946 136,246,376 | 569.2 337.6 | 0.0 | 31 30 | 1 | 352 336 | 0 | 42.5 46.6 | 150,756,129 140,642,401 | (3,004,818) 4,396,025 | -2.4% 3.9% |
| May-15 Jun-15 Jul-15 | | | 118,977,011 121,965,915 133,656,339 | 23,105,903 22,350,012 25,652,192 | 142,082,914 144,315,928 159,308,531 | 162.6 47.9 13.2 | 13.2 35.7 77.0 | 31 30 31 | 1 0 0 | 320 352 352 | 0 | 46.7 40.4 38.7 | 141,350,679 150,931,740 165,413,098 | (732,235) 6,615,813 6,104,568 | -0.6% 5.4% 4.6% |
| Aug-15 Sep-15 | | | 129,788,506 126,407,011 | 25,172,142 24,929,938 | 154,960,648 151,336,949 | 23.7 96.9 | 52.7 20.8 | 31 30 | 0 1 | 320 336 | 0 | 42.0 42.8 | 154,624,330 142,102,047 | (336,317) (9,234,902) | -0.3% |
| Oct-15 Nov-15 | | | 116,420,946 117,582,279 | 22,322,055 22,495,330 | 138,743,001 140,077,609 | 273.5 439.9 | 0.5 0.0 | 31 30 | 1 | 336 320 | 0 | 39.7 33.6 | 143,214,995 144,579,057 | 4,471,994 4,501,448 | 3.8% 3.8% |
| Dec-15 Jan-16 Feb-16 | | | 119,503,997 124,164,357 114,712,727 | 23,879,812 27,315,110 24,324,626 | 143,383,809 151,479,468 139,037,353 | 640.5 738.6 671.5 | 0.0 0.0 0.0 | 31 31 29 | 0 0 0 | 352 320 320 | 0 1 1 | 36.1 39.5 41.9 | 157,405,943 146,080,629 139,179,772 | 14,022,134 (5,398,839) 142,419 | 11.7% -4.3% 0.1% |
| Mar-16 Apr-16 | | | 115,985,691 108,711,843 | 23,571,151 22,027,658 | 139,556,842 130,739,501 | 569.2 337.6 | 0.0 0.3 | 31 30 | 1 1 1 | 352 336 | 1 | 45.0 45.1 | 140,225,688 131,059,341 | 668,847 319,840 | 0.6% 0.3% |
| May-16 Jun-16 | | | 112,495,044 119,239,116 | 22,299,544 23,713,682 | 134,794,588 142,952,798 | 162.6 47.9 | 13.2 35.7 | 31 30 | 1 0 | 336 352 | 1 | 44.6 41.0 | 133,348,567 140,851,306 | (1,446,021) (2,101,492) | -1.3% -1.8% |
| Jul-16 Aug-16 Sep-16 | | | 131,773,674 139,667,123 118,293,113 | 27,256,183 29,367,390 25,364,595 | 159,029,857 169,034,513 143,657,708 | 13.2 23.7 96.9 | 77.0 52.7 20.8 | 31 31 30 | 0 0 1 | 320 352 336 | 1 1 1 | 41.2 42.5 41.2 | 152,004,978 147,445,260 132,542,672 | (7,024,879) (21,589,253) (11,115,036) | -5.3% -15.5% -9.4% |
| Oct-16 Nov-16 | | | 118,293,113 110,425,367 110,892,453 | 25,364,595 23,565,451 23,371,536 | 143,657,708 133,990,818 134,263,989 | 96.9 273.5 439.9 | 0.5 0.0 | 30 31 30 | 1 1 1 | 336 320 336 | 1 1 1 | 41.2 38.9 34.2 | 132,542,672 132,027,305 135,937,463 | (11,115,036) (1,963,514) 1,673,474 | -9.4% -1.8% 1.5% |
| Dec-16 Jan-17 | | | 117,700,254 121,051,180 | 25,949,567 27,189,294 | 143,649,821 148,240,474 | 640.5 738.6 | 0.0 0.0 | 31 31 | 0 | 336 336 | 1 | 35.3 37.9 | 146,218,252 147,898,421 | 2,568,432 (342,053) | 2.2% -0.3% |
| Feb-17 Mar-17 Apr-17 | | | 106,265,432 118,074,264 102,416,015 | 22,193,276 24,660,903 20,876,767 | 128,458,708 142,735,167 123,292,782 | 671.5 569.2 337.6 | 0.0 0.0 0.3 | 28 31 30 | 0 1 1 | 304 368 304 | 1 1 1 | 41.3 44.4 42.7 | 135,501,450 141,806,635 128,750,090 | 7,042,742 (928,531) 5,457,308 | 6.6% -0.8% 5.3% |
| Apr-17 May-17 Jun-17 | | | 102,416,015 107,634,284 113,407,678 | 20,876,767 21,763,069 23,187,859 | 123,292,782 129,397,353 136,595,537 | 337.6 162.6 47.9 | 0.3 13.2 35.7 | 30 31 30 | 1 1 0 | 304 352 352 | 1 1 1 | 42.7 44.2 41.2 | 128,750,090 134,882,145 140,803,937 | 5,457,308 5,484,791 4,208,400 | 5.3% 5.1% 3.7% |
| Jul-17 Aug-17 | | | 120,098,351 118,460,983 | 25,197,254 26,069,248 | 145,295,605 144,530,231 | 13.2 23.7 | 77.0 52.7 | 31 31 | 0 | 320 352 | 1 | 43.5 40.4 | 151,460,234 147,942,635 | 6,164,629 3,412,404 | 5.1% 2.9% |
| Sep-17 Oct-17 | | | 113,240,500 108,245,386 | 24,049,829 22,147,304 | 137,290,329 130,392,690 135,442,001 | 96.9 273.5 | 20.8 0.5 | 30 31 | 1 | 320 336 | 1 | 39.3 34.3 | 131,553,839 134,555,633 | (5,736,490) 4,162,942 | -5.1% 3.8% |
| Nov-17 Dec-17 Jan-18 | | | 111,845,881 116,335,221 | 23,597,020 25,575,348 | 135,442,901 141,910,569 | 439.9 640.5 738.6 | 0.0 0.0 0.0 | 30 31 31 | 1 0 0 | 352 304 352 | 1 1 1 | 30.3 30.1 39.1 | 138,299,999 144,572,168 149,045,152 | 2,857,098 2,661,599 | 2.6% 2.3% |
| Feb-18 Mar-18 | | L | | | | 671.5 569.2 | 0.0 0.0 | 28 31 | 0 0 1 | 304 336 | 1 | 39.1 39.1 | 136,014,615 140,176,341 | | |
| Apr-18 May-18 | | | | | | 337.6 162.6 | 0.3 13.2 | 30 31 | 1 | 336 352 | 1 1 · | 39.1 39.1 | 132,472,518 136,082,161 | | |
| Jun-18 Jul-18 Aug-18 | | | | | | 47.9 13.2 23.7 | 35.7 77.0 52.7 | 30 31 31 | 0 0 0 | 336 336 352 | 1 1 1 | 39.1 39.1 39.1 | 139,854,577 153,933,298 148,242,639 | | |
| Sep-18 Oct-18 | | | | | | 23.7 96.9 273.5 | 20.8 0.5 | 31 30 31 | 1 | 352 304 352 | 1 | 39.1 39.1 39.1 | 130,154,473 134,849,720 | | |

| | | | | | | | | | | 4 | | Unemployment | | | |
|--------|---------------------|-----|---------------------|--------------|-------------------|---------------------------------------|----------------|----------------|-------------|------------|---------------|----------------|-------------|------------------------|----------|
| | | | | | | | | Number of | | | | Kitchener- | | | |
| | CND Purchased | | CND Purchased | | | | Cooling Degree | <u>Days in</u> | Spring Fall | | Co-generation | | Predicted | | <u>%</u> |
| | <u>kWh Incl WMP</u> | WMP | <u>kWh Excl WMP</u> | BCP Purhased | Energy+ Purchased | · · · · · · · · · · · · · · · · · · · | | <u>Month</u> | <u>Flag</u> | Peak Hours | Facility Flag | <u>(000's)</u> | Purchases | <u>Variances (kWh)</u> | Variance |
| Nov-18 | | | | | | 439.9 | 0.0 | 30 | 1 | 336 | 1 | 39.1 | 134,769,026 | | |
| Dec-18 | | | | | | 640.5 | 0.0 | 31 | 0 | 304 | 1 | 39.1 | 142,432,666 | | |
| Jan-19 | | | | | | 738.6 | 0.0 | 31 | 0 | 352 | 1 | 39.1 | 149,045,152 | | |
| Feb-19 | | | | | | 671.5 | 0.0 | 28 | 0 | 304 | 1 | 39.1 | 136,014,615 | | |
| Mar-19 | | | | | | 569.2 | 0.0 | 31 | 1 | 336 | 1 | 39.1 | 140,176,341 | | |
| Apr-19 | | | | | | 337.6 | 0.3 | 30 | 1 | 336 | 1 | 39.1 | 132,472,518 | | |
| May-19 | | | | | | 162.6 | 13.2 | 31 | 1 | 352 | 1 | 39.1 | 136,082,161 | | |
| Jun-19 | | | | | | 47.9 | 35.7 | 30 | 0 | 320 | 1 | 39.1 | 138,415,737 | | |
| Jul-19 | | | | | | 13.2 | 77.0 | 31 | 0 | 352 | 1 | 39.1 | 155,372,138 | | |
| Aug-19 | | | | | | 23.7 | 52.7 | 31 | 0 | 336 | 1 | 39.1 | 146,803,799 | | |
| Sep-19 | | | | | | 96.9 | 20.8 | 30 | 1 | 320 | 1 | 39.1 | 131,593,313 | | |
| Oct-19 | | | | | | 273.5 | 0.5 | 31 | 1 | 352 | 1 | 39.1 | 134,849,720 | | |
| Nov-19 | | | | | | 439.9 | 0.0 | 30 | 1 | 320 | 1 | 39.1 | 133,330,186 | | |
| Dec-19 | | | | | | 640.5 | 0.0 | 31 | 0 | 320 | 1 | 39.1 | 143,871,505 | | |

| | | Decker | | | 0/ 5: | Luce Franker | | Desidential | | General Service | General Service > 1000 to 4999 | | Otrect Links | <u>Sentinel</u> | | Embedded Distributors -BPI | | Embedded Distributors - Hydro | | |
|------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|---|
| | V | <u>Purchases</u> Veatther Normal Proj | Modeled Purchases ection | <u>Difference</u> | <u>% Difference</u> | Loss Factor | Total Billed | <u>Residential</u> | <u>< 50 kW</u> | <u>> 50 to 999 kW</u> | <u>KVV</u> | Large User | Street Lights | <u>Lights</u> | Unmetered Loads | BCP | One #1, BCP | One #2, BCP | Hydro One, CNE | <u>/</u> |
| Average | 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 | 1,761,921,851 1,767,032,101 1,775,157,464 1,780,674,124 1,782,419,695 1,777,379,399 1,722,187,256 1,643,582,347 | 1,748,395,387 1,768,963,448 1,787,204,460 1,778,351,375 1,769,039,133 1,793,648,359 1,699,432,505 1,666,337,097 1,678,027,186 1,678,027,186 | (13,526,465) 1,931,347 12,046,996 (2,322,749) (13,380,562) 16,268,960 (22,754,751) 22,754,751 | -0.8% 0.1% 0.7% -0.1% -0.8% 0.9% -1.3% 1.4% | 1.0359 1.0361 1.0312 1.0202 1.0300 1.0155 1.0272 1.0294 | 1,700,869,074 1,705,485,901 1,721,439,858 1,745,480,851 1,730,430,155 1,750,185,363 1,676,617,027 1,596,674,910 1,632,026,489 1,632,026,489 | 476,486,462 478,456,723 479,247,118 464,848,343 477,025,968 486,541,296 479,944,152 453,855,075 | 199,237,830 194,492,494 194,297,829 193,717,267 198,149,245 203,100,575 212,807,519 189,005,848 | 486,523,861 500,487,578 501,135,345 518,348,767 494,277,242 485,904,146 484,199,963 487,037,522 | 250,459,340 269,851,932 256,008,219 270,280,543 263,042,176 263,255,330 261,804,628 241,351,905 | 196,557,281 169,195,800 201,189,505 204,906,257 205,265,395 207,374,362 151,250,312 146,226,388 | 11,359,959 11,262,943 11,406,116 11,394,266 11,108,606 | 175,284 164,006 178,406 152,803 146,515 142,708 136,701 126,989 | 2,609,945 2,512,919 2,457,458 2,430,645 2,451,442 2,413,614 2,346,838 2,273,988 | 373,339 373,339 374,823 356,273 338,022 352,068 380,114 347,757 | 13,348,829 13,695,350 9,863,707 13,883,197 12,996,387 13,819,342 13,560,292 12,191,720 | 50,253,230 51,547,773 52,318,962 52,117,102 51,485,741 62,339,455 46,050,289 43,274,122 | 13,614,985 13,478,594 13,008,529 13,176,711 13,845,907 13,548,203 13,027,612 12,605,162 | |
| CND | 2010 | 2010 | 2010 | 2010 | | 1.0202 | | 396,266,835 | 163,479,893 | 426,513,756 | 220,917,668 | 196,557,281 | 9,519,206 | | 2,130,242 | | | | 13,614,985 | |
| | 2010 2011 2012 2013 2014 2015 2016 2017 | 2010 2011 2012 2013 2014 2015 2016 2017 | 2011 2012 2013 2014 | 2010 2011 2012 2013 2014 2015 2016 2017 | | | | 396,556,720 399,587,578 384,916,688 395,480,270 401,332,022 396,571,030 374,247,658 | 158,322,069 158,595,034 156,590,626 160,543,971 167,151,504 170,125,867 152,251,310 | 437,159,036 437,401,279 452,357,522 426,495,391 436,415,952 416,114,898 424,072,680 | 240,767,175 226,229,939 239,339,190 232,446,555 227,449,908 223,127,015 207,211,616 | 169,195,800 201,189,505 204,906,257 205,265,395 207,374,362 151,250,312 146,226,388 | 9,519,486 9,645,171 9,566,350 9,696,634 9,696,633 9,646,647 | | 2,067,611 2,015,390 1,988,577 2,009,374 1,973,539 1,926,180 1,855,836 | | | | 13,478,594 13,008,529 13,176,711 13,845,907 13,548,203 13,027,612 12,605,162 | |
| BCP | 2010 2011 2012 2013 2014 2015 2016 2017 | | | | | | | 80,219,627 81,900,003 79,659,540 79,931,655 81,545,698 85,209,274 83,373,122 79,607,417 | 35,757,938 36,170,425 35,702,794 37,126,640 37,605,274 35,949,071 42,681,652 36,754,537 | 60,010,106 63,328,541 63,734,065 65,991,245 67,781,851 49,488,193 68,085,065 62,964,842 | 29,541,672 29,084,757 29,778,280 30,941,353 30,595,621 35,805,421 38,677,613 34,140,289 | | 1,709,481 1,709,907 1,714,788 1,696,593 1,709,481 1,697,632 1,461,959 750,582 | 175,284 164,006 178,406 152,803 146,515 142,708 136,701 126,989 | 479,703 445,308 442,068 442,068 442,068 442,068 440,075 420,658 418,152 | 373,339 373,339 374,823 356,273 338,022 352,068 380,114 347,757 | 13,348,829 13,695,350 9,863,707 13,883,197 12,996,387 13,819,342 13,560,292 12,191,720 | 50,253,230 51,547,773 52,318,962 52,117,102 51,485,741 62,339,455 46,050,289 43,274,122 | | |
| Usage Per Cus | tomer | | | | | | | | | | | | | | | | | | | |
| | 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 | | | | | | | 8,981 8,857 8,772 8,441 8,601 8,700 8,485 7,925 7,925 7,925 | 33,807 32,785 32,489 32,263 32,715 33,029 34,100 30,013 30,013 30,013 | 606,191 608,533 597,313 617,082 599,124 601,413 600,791 611,856 611,856 611,856 | 8,079,334 8,177,331 8,000,257 9,162,052 9,070,420 9,077,770 9,186,127 8,619,711 8,619,711 8,619,711 | 98,278,640 84,597,900 100,594,753 81,962,503 82,106,158 103,687,181 75,625,156 73,113,194 73,113,194 73,113,194 | 739 736 739 729 735 733 706 523 523 523 | 800 867 1,009 802 777 756 755 756 756 756 756 | 4,432 4,448 4,564 4,552 4,617 4,520 4,487 4,557 4,557 4,557 | 373,339 373,339 374,823 356,273 338,022 352,068 380,114 347,757 347,757 347,757 | 13,348,829 13,695,350 9,863,707 13,883,197 12,996,387 13,819,342 13,560,292 12,191,720 12,191,720 12,191,720 | 12,563,307 12,886,943 13,079,740 13,029,275 12,871,435 15,584,864 11,512,572 10,818,530 10,818,530 | 6,807,493 6,739,297 6,504,264 6,588,356 6,922,954 6,774,101 6,513,806 6,302,581 6,302,581 6,302,581 | |
| | 2010 2011 2012 2013 2014 2015 2016 2017 | | | | | | | 0.9862 0.9904 0.9623 1.0189 1.0116 0.9753 0.9339 | 0.9698 0.9910 0.9930 1.0140 1.0096 1.0324 0.8801 | 1.0039 0.9816 1.0331 0.9709 1.0038 0.9990 1.0184 | 1.0121 0.9783 1.1452 0.9900 1.0008 1.0119 0.9383 | 0.8608 1.1891 0.8148 1.0018 1.2628 0.7294 0.9668 | 0.9958 1.0051 0.9856 1.0089 0.9973 0.9633 0.7402 | 1.0844 1.1630 0.7949 0.9694 0.9727 0.9990 1.0010 | 1.0036 1.0261 0.9973 1.0143 0.9790 0.9928 1.0156 | 1.0000 1.0040 0.9505 0.9488 1.0416 1.0797 0.9149 | 1.0260 0.7202 1.4075 0.9361 1.0633 0.9813 0.8991 | 1.0258 1.0150 0.9961 0.9879 1.2108 0.7387 0.9397 | 0.9900 0.9651 1.0129 1.0508 0.9785 0.9616 0.9676 | |
| Used | | | | | | | | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | |
| Geomean | | | | | | | | 0.9823 | 0.9831 | 1.0013 | 1.0093 | 0.9586 | 0.9518 | 0.9920 | 1.0040 | 0.9899 | 0.9871 | 0.9789 | 0.9891 | |
| Non Weather C | 2018 2019 | Drecast | | | | | 1,601,537,024 1,606,577,476 | 459,391,244 464,994,943 | 191,292,506 193,606,829 | 488,381,570 489,729,326 | 236,985,785 232,698,649 | 146,226,388 146,226,388 | | 126,989 126,989 | 2,273,988 2,273,988 | 347,757 347,757 | 12,191,720 12,191,720 | 43,274,122 43,274,122 | 12,605,162 12,605,162 | |
| Weather Corre | cted Foreca 2018 2019 | ist | | | | | 1,632,026,489 1,632,026,489 | 462,090,270 461,453,716 | 190,021,846 193,967,011 | 492,875,294 490,088,356 | 235,543,174 214,108,990 | 145,628,457 145,141,006 | 5,151,174 3,798,281 | 126,989 126,989 | 2,273,988 2,273,988 | 347,757 347,757 | 12,191,720 12,191,720 | 43,274,122 43,274,122 | 12,605,162 12,605,162 | Total 1,602,129,953 1,579,377,099 |
| % Weather Sen | sitive 2018 2019 | | | | | | 30,489,465 25,449,013 | 74% 339,847,010 343,992,497 | 74% 141,513,769 143,225,852 | <mark>48%</mark> 234,205,195 234,851,517 | 23% 54,150,551 53,170,953 | <mark>0%</mark> 0 0 | <mark>0%</mark> 0 0 | | <mark>0%</mark> 0 0 | <mark>0%</mark> 0 0 | 0% 0 0 | <mark>0%</mark> 0 0 | <mark>0%</mark> 0 0 | Total 769,716,524 775,240,818 |
| Allocation of We | eather Sensit 2018 2019 | tive Amount | | | | | | 13,461,779 11,292,323 | 5,605,543 4,701,709 | 9,277,170 7,709,526 | 2,144,973 1,745,455 | 0 0 | 0 0 | | 0 0 | | | | 0 0 | 30,489,465 25,449,013 |
| CDM Allocation | 2018 | ther Tripp Feb 15, 20 | 18 | | | | | 36% | 23% | 16% | 12% | 2% | 11% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| CDM Values | 2019 2018 2019 | | | | | | 29,896,536 52,649,390 | 28% 10,762,753 14,833,550 | 8% 6,876,203 4,341,527 | 14% 4,783,446 7,350,496 | 39% 3,587,584 20,335,115 | 2% 597,931 1,085,382 | 9% 3,288,619 4,703,321 | 0% 0 0 | 0% 0 0 | 0% 0 0 | 0% 0 0 | 0% 0 0 | 0% 0 0 | 100% 29,896,536 52,649,390 |

Waterloo North kWh 2018 2019

58,104,381 58,104,381

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| Embedded | |
|--|--|
| Distributors - Waterloo - CND | Direct Market Participant |
| 45,983,610 58,781,039 60,363,736 61,404,044 58,104,381 | 43,796,746 46,753,741 45,452,655 43,073,849 41,667,982 41,569,998 42,104,477 39,682,871 |
| | 43,796,746 46,753,741 45,452,655 |
| 45,983,610 | 43,073,849 |
| 58,781,039 | 41,667,982 |
| 60,363,736 | 41,569,998 |
| 61,404,044 58,104,381 | 42,104,477 39,682,871 |
| | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |

| 0 | 10,949,187 |
|------------|------------|
| 0 | 11,688,435 |
| 0 | 11,363,164 |
| 45,983,610 | 10,768,462 |
| 58,781,039 | 10,416,996 |
| 60,363,736 | 10,392,499 |
| 61,404,044 | 10,526,119 |
| 58,104,381 | 9,920,718 |
| 58,104,381 | 9,920,718 |
| 58,104,381 | 9,920,718 |
| | |

| | 1.0675 |
|------------|------------|
| | 0.9722 |
| | 0.9477 |
| 1.2783 | 0.9674 |
| 1.0269 | 0.9976 |
| 1.0172 | 1.0129 |
| | |
| 1.0000 | 1.0000 |
| 1.1012 | 0.9935 |
| | |
| 58,104,381 | 39,682,871 |
| 58,104,381 | 39,682,871 |
| | |

,129,953 29,896,536 ,377,099 52,649,390

| 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 | Residential 51,351 51,970 53,054 54,019 54,633 55,070 55,463 55,922 56,561 57,272 57,970 58,677 | <u>General Service</u> (<u>< 50 kW</u> 5,652 5,789 5,893 5,932 5,980 6,004 6,057 6,149 6,241 6,298 6,374 6,451 | General Service > 50 to 999 kW 777 786 803 822 839 840 825 808 806 796 798 800 | <u>General Service ></u> <u>1000 to 4999 kW</u> 33 32 31 33 32 30 29 29 29 29 29 28 27 27 | Large User 2 2 2 2 2 3 3 3 2 2 2 2 2 2 2 2 2 | <u>Street Lights</u> 15,006 15,100 15,199 15,264 15,362 15,453 15,512 15,539 15,726 16,024 16,141 16,260 | <u>Sentinel</u> <u>Lights</u> 139 179 219 189 177 191 189 189 181 168 168 168 | <u>Unmetered</u> <u>Loads</u> 512 550 589 565 538 534 534 534 534 534 523 499 499 | Embedded <u>Distributors -</u> <u>BPI - BCP</u> 1 1 1 1 1 1 1 1 1 1 1 1 1 | Embedded Distributors - Hydro One #1, BCP 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Embedded Distributors - Hydro One #2, BCP 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 | Embedded Distributors - Hydro One, 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | Total 73,478 74,415 75,797 76,834 77,572 78,132 78,616 79,179 80,076 81,094 81,988 82,892 |
|--|---|---|--|---|---|--|--|---|--|---|---|---|---|
| 2019 Growth Rate in 2009 2010 2011 2012 2013 2014 2015 2016 2017 | | | 1.0118 1.0216 1.0247 1.0201 1.0012 0.9821 0.9793 0.9975 0.9877 | 0.9545 0.9841 1.0645 0.9697 0.9219 0.9831 1.0000 0.9828 0.9825 | 1.0000 1.0000 1.0000 1.0000 1.2500 1.0000 0.8000 1.0000 1.0000 | 16,260 1.0063 1.0066 1.0043 1.0065 1.0059 1.0038 1.0017 1.0121 1.0189 | 1.2933 1.2237 0.8628 0.9354 1.0775 0.9891 1.0014 0.9589 0.9281 | 1.0760 1.0700 0.9594 0.9531 0.9917 0.9944 1.0056 0.9794 0.9541 | 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 | 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 | 4 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 | 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 | 62,692 |
| Used Geomean | 1.0122 1.0122 | 1.0121 1.0121 | 1.0028 1.0028 | 0.9819 0.9819 | 1.0000 1.0000 | 1.0073 1.0073 | 1.0000 1.0217 | 1.0000 0.9973 | 1.0000 1.0000 | 1.0000 1.0000 | 1.0000 1.0000 | 1.0000 1.0000 | |

| | | | | | | | Embedded | Embedded | Embedded | |
|------|-----------------|-------------------|------------|---------------|-----------------|----------------|----------------|----------------|----------------|-----------|
| | | | | | | Embedded | Distributors - | Distributors - | Distributors - | |
| | General Service | General Service > | | | | Distributors - | Hydro One #1, | Hydro One #2, | Hydro One & | |
| | > 50 to 999 kW | 1000 to 4999 kW | Large User | Street Lights | Sentinel Lights | BPI - BCP | BCP | BCP | Waterloo, CND | Total |
| 2010 | 1,535,992 | 646,504 | 421,436 | 31,415 | 487 | 10 | 29,200 | 109,926 | 101,371 | 2,876,341 |
| 2011 | 1,559,458 | 659,131 | 431,699 | 31,403 | 228 | 44 | 31,128 | 117,161 | 107,151 | 2,937,403 |
| 2012 | 1,578,630 | 606,302 | 483,777 | 31,677 | 311 | 88 | 24,429 | 129,577 | 100,035 | 2,954,827 |
| 2013 | 1,568,193 | 586,435 | 425,912 | 31,772 | 307 | 31 | 31,865 | 119,621 | 119,938 | 2,884,073 |
| 2014 | 1,605,303 | 581,849 | 457,867 | 31,886 | 293 | 95 | 31,822 | 126,065 | 135,496 | 2,970,676 |
| 2015 | 1,555,819 | 581,153 | 430,087 | 31,873 | 288 | 95 | 30,827 | 139,060 | 137,772 | 2,906,975 |
| 2016 | 1,564,561 | 631,904 | 358,566 | 31,300 | 417 | 1,313 | 29,428 | 99,936 | 148,634 | 2,866,059 |
| 2017 | 1,518,753 | 574,484 | 348,189 | 24,144 | 343 | 1,075 | 29,011 | 102,973 | 139,044 | 2,738,017 |
| 2018 | 1,555,495 | 552,801 | 331,944 | 14,844 | 343 | 1,075 | 29,011 | 102,973 | 139,044 | 2,727,530 |
| 2019 | 1,546,700 | 502,496 | 330,833 | 10,945 | 343 | 1,075 | 29,011 | 102,973 | 139,044 | 2,663,420 |

CND

| 2010 | 1,294,863 | 570,060 | 421,436 | 26,614 |
|------|-----------|---------|---------|--------|
| 2011 | 1,331,831 | 582,383 | 431,699 | 26,604 |
| 2012 | 1,350,651 | 527,947 | 483,777 | 26,876 |
| 2013 | 1,335,995 | 502,673 | 425,912 | 26,970 |
| 2014 | 1,364,263 | 498,923 | 457,867 | 27,085 |
| 2015 | 1,332,730 | 485,226 | 430,087 | 27,097 |
| 2016 | 1,327,240 | 529,212 | 358,566 | 26,889 |
| 2017 | 1,295,209 | 466,699 | 348,189 | 21,830 |

BCP

| - · | | | | | | |
|------------|---------|---------|-------|-----|-------|--------|
| 2010 | 241,129 | 76,444 | 4,801 | 487 | 10 | 29,200 |
| 2011 | 227,627 | 76,749 | 4,799 | 228 | 44 | 31,128 |
| 2012 | 227,979 | 78,355 | 4,800 | 311 | 88 | 24,429 |
| 2013 | 232,198 | 83,762 | 4,801 | 307 | 31 | 31,865 |
| 2014 | 241,040 | 82,927 | 4,801 | 293 | 95 | 31,822 |
| 2015 | 223,090 | 95,927 | 4,776 | 288 | 95 | 30,827 |
| 2016 | 237,320 | 102,692 | 4,411 | 417 | 1,313 | 29,428 |
| 2017 | 223,544 | 107,785 | 2,314 | 343 | 1,075 | 29,011 |

kW/kWh

| 2010 | 0.3157% | 0.2581% | 0.2144% | 0.2798% | 0.2778% | 0.0028% | 0.2187% | | |
|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 2011 | 0.3116% | 0.2443% | 0.2551% | 0.2796% | 0.1392% | 0.0119% | 0.2273% | | |
| 2012 | 0.3150% | 0.2368% | 0.2405% | 0.2788% | 0.1744% | 0.0233% | 0.2477% | | |
| 2013 | 0.3025% | 0.2170% | 0.2079% | 0.2821% | 0.2009% | 0.0087% | 0.2295% | | 0.2027% |
| 2014 | 0.3248% | 0.2212% | 0.2231% | 0.2796% | 0.1998% | 0.0280% | 0.2449% | | 0.1866% |
| 2015 | 0.3202% | 0.2208% | 0.2074% | 0.2797% | 0.2021% | 0.0271% | 0.2231% | | 0.1864% |
| 2016 | 0.3231% | 0.2414% | 0.2371% | 0.2818% | 0.3048% | 0.3455% | 0.2170% | | 0.1997% |
| 2017 | 0.3118% | 0.2380% | 0.2381% | 0.2882% | 0.2700% | 0.3091% | 0.2380% | | 0.1966% |
| Used | 0.3156% | 0.2347% | 0.2279% | 0.2882% | 0.2700% | 0.3091% | 0.2380% | 0.2380% | 0.1966% |
| Average | 0.3156% | 0.2347% | 0.2279% | 0.2812% | 0.2211% | 0.0946% | 0.2308% | | 0.1944% |

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APPENDIX H CHAPTER 2 APPENDICES REQUIRED FOR DRAFT RATE ORDER

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| File Number: | EB-2018-0028 |
|--------------|--------------|
| Exhibit: | 1 |
| Tab: | |
| Schedule: | |
| Page: | |
| | |
| Date: | 27-Jun-19 |

Appendix 2-AB Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements Consolidated Former CND and BCP (2014-2015) and Energy+ Inc. (2016-2023)

First year of Forecast Period: 2019

| | | | | | | His | storical Period (| previous pla | n ¹ & actual |) | | | | | | | Forecast Period (planned) | | | | |
|--|----------|-------------------------------------|---------|-----------------|--------------------------------|---------|-------------------|-----------------------------|-------------------------|----------|------------------------------|---------------|----------|------------------------------|---------|--------------------------|---------------------------|----------|----------|----------|--|
| CATEGORY | | 2014 | | | 2015 | | | 2016 | | | 2017 | | | 2018 | | 2019 | 2020 | 2021 | 2022 | 2023 | |
| 0/11200111 | Plan | Actual | Var | Plan Actual Var | | Plan | Actual | Var | Plan | Actual | Var % | Plan Forecast | | Var | | | | | | | |
| | \$ '(| | % | \$ '000 | | % | \$ '000 | | % | | \$ '000 | | \$ '000 | | % | | 1 | \$ '000 | | | |
| System Access | 9,038 | 3,781 | (58.2%) | 11,749 | 8,064 | (31.4%) | 4,355 | 5,486 | 26.0% | 4,867 | 5,599 | 15.0% | 5,423 | 7,588 | 39.9% | 7,069 | 4,007 | 4,352 | 3,934 | 4,129 | |
| System Renewal | 5,921 | 4,361 | (26.3%) | 5,925 | 6,069 | 2.4% | 6,700 | 8,193 | 22.3% | 9,064 | 9,470 | 4.5% | 5,819 | 6,148 | 5.7% | 5,206 | 8,591 | 8,007 | 8,849 | 8,672 | |
| System Service | 862 | 581 | (32.6%) | 745 | 1,399 | 87.8% | 840 | 718 | (14.5%) | 1,984 | 87 | (95.6%) | 2,531 | 704 | (72.2%) | 127 | 591 | 954 | 422 | 422 | |
| General Plant | 4,306 | 3,037 | (29.5%) | 2,476 | 2,337 | (5.6%) | 2,182 | 1,786 | (18.1%) | 3,016 | 2,413 | (20.0%) | 1,880 | 1,527 | (18.8%) | 943 | 5,556 | 1,668 | 8,038 | 1,765 | |
| Deferred Revenue (Capital Contributions) | (2,436) | (756) | (69.0%) | (4,082) | (4,496) | 10.1% | (1,279) | (2,763) | 116.0% | (1,429) | (3,212) | 124.8% | (2,133) | (3,778) | 77.1% | (1,966) | (769) | (886) | (772) | (782) | |
| TOTAL EXPENDITURE | 17,691 | 11,004 | (37.8%) | 16,813 | 13,373 | (20.5%) | 12,798 | 13,420 | 4.9% | 17,502 | 14,357 | (18.0%) | 13,520 | 12,189 | (9.8%) | 11,379 | 17,976 | 14,095 | 20,471 | 14,206 | |
| System O&M | \$ 5,805 | \$ 5,857 | 0.9% | \$ 6,136 | \$ 5,636 | (8.1%) | 5,721 | 5,606 | (2.0%) | \$ 5,661 | \$ 5,747 | 1.5% | \$ 5,915 | \$ 5,915 | 0.0% | \$ 5,931 | \$ 5,976 | \$ 6,022 | \$ 6,069 | \$ 6,116 | |
| Total Net Expenditures Change in Work in Progress Assets Not In Use Asset Transfer on FA Continuity Schedule - Not an Addition Total Net Expenditures, as per Fixed Asset Continuity Schedules | | \$ 11,004 (806) 631 10,829 | | | \$ 13,373 (2,156) 11,217 | | | \$ 13,420 (72) 13,348 | | | \$ 14,357 1,284 15,641 | | | \$ 12,189 (128) 12,061 | | \$ 11,379 - 11,379 | <u>.</u> | | | | |

Notes to the Table:

1. Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last Board-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including the Bridge Year. 12

2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year):

| Explanatory Notes on Variances (complete only if applicable) |
|--|
| Notes on shifts in forecast vs. historical budgets by category |
| Please refer to Exhibit 2. |
| Notes on year over year Plan vs. Actual variances for Total Expenditures |
| Please refer to Exhibit 2. |
| Notes on Plan vs. Actual variance trends for individual expenditure categories |
| Please refer to Exhibit 2. |

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Tab:

Appendix 2-FA

Renewable Generation Connection Investment Summary (past investments or over the future rate setting period)

Not Applicable Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.

All costs entered on this page will be transferred to the appropriate cells in the appendices that follow. For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than five projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are updated. Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submitted for each scenario as required. Scenario 1: Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not receive revenue from the IESO under Regulation 330/09 and did not receive ratepayer revenue for the direct benefit portion of the investment. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval. The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider. The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

io 2: Investments in the Test Year and Bevond. Distributor plans to make investments in 2017 and/or bevond. These investments should be added to 2-FA in the appropriate year.

The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

| REI Investments (Direct Benefit at 6%) Project 1 Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Start-Up) OM&A (Start-Up) OM&A (Ongoing) Project 3 Name: REI Connection Project | 2015 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | 2016 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | 2017 \$0 \$0 \$0 \$0 \$0 \$0 | | 2018 \$0 \$0 \$0 | | Test Year 2019 \$0 \$0 \$0 \$0 | | 2020 \$0 \$0 \$0 | | 2021 \$0 \$0 \$0 | | 2022 \$0 \$0 \$0 | | 2023 \$0 \$0 \$0 |
|---|---|--------------|---|--------------|--|--------------|---------------------------|----------|--|----------|---------------------------|----------|---------------------------|--------------|---------------------------|--------------|---------------------------|
| Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 \$0 | | \$0 \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| OM&A (Start-Up) OM&A (Ongoing) Project 2 Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 | | \$0 \$0 \$0 \$0 \$0 | | \$0 \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Project 2 Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 | \$0 \$0 \$0 \$0 \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Name: REI Connection Project Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 | \$0 \$0 \$0 \$0 | | \$0 | | \$0 | | | | | | | | | | | | |
| Capital Costs OM&A (Start-Up) OM&A (Ongoing) Project 3 | \$0 \$0 \$0 \$0 | | \$0 | | \$0 | | | | | | | | | | | | |
| OM&A (Ongoing) Project 3 | \$0 \$0 \$0 | | | | | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Project 3 | \$0 \$0 | | ψU | | \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| Project 3 Name: REI Connection Project | \$0 | | | | φU | | ΨŪ | | φU | | φU | | φU | | ψŪ | | φU |
| | \$0 | | | | | | | | | | | | | | | | |
| Capital Costs OM&A (Start-Up) | | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| OM&A (Ongoing) | | | \$0 | | \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Project 4 | | | | | | | | | | | | | | | | | |
| Name: REI Connection Project Capital Costs | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| OM&A (Start-Up) | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| OM&A (Ongoing) | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Project 5 Name: REI Connection Project | | | | | | | | | | | | | | | | | |
| Capital Costs | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| OM&A (Start-Up) OM&A (Ongoing) | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| Total Capital Costs | \$ | - \$ | | - \$ | | - \$ | - | \$ | - | \$ | - | \$ | | - \$ | | - \$ | |
| Total OM&A (Start-Up) | \$ \$ | - \$ - \$ | | - \$ - \$ | | - \$ - \$ | - | | - | \$ \$ | - | \$ \$ | | - \$ - \$ | | - \$ - \$ | - |
| rotar olivar (origonig) | • | · · | | Ť | | · · | | • | | v | | v | | , , | | Ŷ | |
| Part B Expansion Investments (Direct Benefit at 17%) | 2015 | | 2016 | | 2017 | | 2018 | | Test Year 2019 | - | 2020 | | 2021 | | 2022 | | 2023 |
| Project 1 | 2013 | | 2010 | | 2017 | | 2010 | | 2019 | | 2020 | - | 2021 | | 2022 | | 2023 |
| Name: Expansion Connection Project Capital Costs | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| OM&A (Start-Up) OM&A (Ongoing) | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| | ψũ | | ψŪ | | ψŪ | | φu | | φu | | ψũ | | ψŪ | | ψu | | ψū |
| Project 2 Name: Expansion Connection Project | | | | | | | | | | | | | | | | | |
| Capital Costs OM&A (Start-Up) | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| OM&A (Ongoing) | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Project 3 | | | | | | | | | | | | | | | | | |
| Name: Expansion Connection Project Capital Costs | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| OM&A (Start-Up) OM&A (Ongoing) | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| | ψυ | | ψŪ | | φυ | | ψŪ | | ψŪ | | ψŪ | | φυ | | ψŪ | | ψŪ |
| Project 4 Name: Expansion Connection Project | | | | | | | | | | | | | | | | | |
| Capital Costs OM&A (Start-Up) | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| OM&A (Ongoing) | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 | | \$0 \$0 |
| Project 5 | | | | | | | | | | | | | | | | | |
| Name: Expansion Connection Project Capital Costs | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| OM&A (Start-Up) | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| | | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 |
| Total Capital Costs Total OM&A (Start-Up) | \$ \$ | - \$ - \$ | | - \$ - \$ | | - \$ - \$ | : | \$ \$ | | \$ \$ | - | \$ \$ | | - \$ - \$ | | - \$ - \$ | : |
| | \$ | - \$ | | - \$ | _ | - \$ | | ŝ | | \$ | | ŝ | | - \$ | | - \$ | |
| Capital Costs DM&A (Start-Up) DM&A (Ongoing) | \$0 | ¢ | \$0 \$0 \$0 | | \$0 \$0 \$0 | | \$0 \$0 \$0 | | \$0 | | \$0 \$0 \$0 | ÷ | \$0 \$0 \$0 | | \$0 \$0 \$0 | ŕ | \$0 \$0 \$0 |

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Appendix 2-FB

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments

NOT APPLICABLE The taken will calculate the definition/conversional areas of the investments retered in Port of Algorida 274. NOT the taken area and the definition of the taken area and the investments retered in Port of Algorida 274. The Algorida 274 and For hotical investments, enter these vanibles for your late cost of service tests your. For 2017 and bytond where an enter vanishies as in the application. Real Refers and or calculated for the TVL TVL area these assess and costs as areasy in the definition rate takeneous requirement. Real Refers and or calculated for the TVL TVL area these assess and costs as areasy in the definition rate takeneous requirement.

| | 2015 | 2016 | 2017 | 2018 | 2019 Test Year | 2020 | 2021 | 2022 | 2023 | | |
|---|--|---------------------------------------|---|--|---|---|--|--|--|--|--|
| Net Fixed Assets (average) \$ Incremental OM&A (on-going, N/A for Provincial Recovery) | Direct Benefit Provincial fotal 6% 94% \$ \$ \$ \$ \$0 \$ \$ \$ \$0 \$ \$ \$ \$0 \$ \$ \$ \$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Total 6% 94% S - S - S - S0 S - | Direct Benefit Provincial Total 6% 94% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Direct Benefit Provincial 6% 94% \$ \$ \$ \$0 \$ \$ \$0 \$ \$ \$0 \$ - \$0 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Direct Benefit Provincial 5 - \$ 50 S - 50 S - 50 S - 50 S - 5 - S 50 S - 5 - S 5 - S | Direct Benefit Provincial Total 6% 94% S S S S 50 S - 50 S - 5 S S 50 S - 5 S S 5 S S | Direct Benefit Provincial Total 6% 94% To \$ \$ \$ \$ \$ \$00 \$ - \$ | - s - s - 0 s - | Direct Benefit Provincial Total 6% 94% \$ \$ \$ \$ \$00 \$ \$ \$ \$00 \$ \$ \$ \$00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | |
| Deemed ST Debt Deemed LT Debt Deemed Equity | \$-\$- \$-\$- \$-\$- | \$-\$- \$-\$- \$-\$- | \$-\$- \$-\$- \$-\$- | \$-\$- \$-\$- \$-\$- | \$-\$- \$-\$- \$-\$- | \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - | | |
| ST interest LT interest ROE Cost of Capital Total | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | s - s - s - s - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ | \$ - \$ - \$ - \$ - <u>\$ - \$ -</u> \$ - \$ - | | |
| OM&A Amortization \$ Grossed-up PILs | \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - | | \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ \$ - \$ - \$ \$ - \$ - | \$ - \$ - - \$ - \$ - \$ \$ - \$ - | \$ - \$ - 5 - \$ - 5 - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | | |
| Revenue Requirement | \$. \$. | \$ - \$ - | \$ • \$ • | \$ • \$ • | \$ • \$ • | \$ • \$ • | \$ • \$ • | \$ • \$ • | \$ • \$ • | | |
| Provincial Rate Protection | \$. | | \$ - | \$ - | \$ - | | \$ - | \$ - | | | |
| Monthly Amount Paid by IESO | \$. | \$ - | \$ - | \$ - | \$ - | \$. | \$. | \$. | \$ - | | |
| Note 1: The difference between the actual costs of approved eligible inve regulatory accounting guidance regarding a variance account either in an Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benef | ndividual proceeding or on a generic basis. | | nay provide | | | | | | | | |
| PILs Calculation | 2015 | 2016 | 2017 | 2018 | 2019 Test Year | 2020 | 2021 | 2022 | 2023 | | |
| Income Tax | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial | Direct Benefit Provincial Total | | |
| Net Income - ROE on Rate Base Amontization (6% DB and 94% P) CCA (6% DB and 94% P) Taxable Income | \$ - \$ - \$ - \$ - <u>\$ - \$ -</u> <u>\$ - \$ -</u> | \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - <u>\$ - \$ -</u> <u>\$ - \$ -</u> | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | | |
| Tax Rate (to be entered) | | | | | | | | | | | |
| Income Taxos Payable Gross Up Income Taxos Payable Grossed Up PILs | \$ - \$ - \$ - \$ - \$ - \$ - | <u> </u> | \$ - \$ - \$ - \$ - \$ - \$ - | \$ • \$ • \$ • \$ • \$ • \$ • | \$ - \$ - \$ - \$ - \$ - \$ - | \$ - \$ - <u>\$ - \$ -</u> <u>\$ - \$ -</u> | <u>\$ - \$ -</u> <u>\$ - \$ -</u> <u>\$ - \$ -</u> | \$ • \$ • \$ • \$ • \$ • \$ • | \$ - \$ - \$ - \$ - \$ - \$ - | | |
| Net Fixed Assets Enter applicable amortization in years: | 2015 2016 | 2017 2018 2019 | 2020 2021 2022 | 2023 | | | | | | | |
| Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets | \$ · \$ · | | \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | \$. | | | | | | | |

Upening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortication

Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets

UCC for PILs Calculation

Opening UCC Capital Additors (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (2Additors - Dusposals) Reduced UCC CCA Rate (to be entened) CCA Rate (to be entened) CCA Rate (to be entened) CCA 47 8%

2015 2016 2017 2018 2019 2020 2021 2022

| | \$ | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--|
| | \$ | Ş | | \$ | | \$ | | \$ | | \$ | | \$ | | Ş | | \$ | | |
| | \$ | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| | \$ | Ş | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| 47 | 47 | | 47 | | 47 | | 47 | | 47 | | 47 | | 47 | | 47 | | 47 | |
| 8% | 8% | | 8% | | 8% | | 8% | | 8% | | 8% | | 8% | | 8% | | 8% | |
| | \$ | Ş | | Ş | | \$ | | Ş | | \$ | | Ş | | \$ | | Ş | | |

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Appendix 2-FC

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

2014 2014 2015 2016 2017

This table will calculate the distributoryboxinoid shares of the investments entered in Part & of Appendix 2+A. MOI APPLICIAGALE This table will calculate the distributoryboxinoid shares of the investments entered in Part & of Appendix 2+A. For latencia in gene table, and the application of the investments entered in Part & of Appendix 2+A. For latencia in gene table, and the application of the investments entered in Part & of Appendix 2+A. For latencia in gene table, and the application of the application of the application of the application. Rate Rides are not calculated for the Test Year as these assets and costs are already in the distributor's rate base.

2

\$

47 8% ş

| | 2015 2016 2017 2018 2019 Test Year 2020 2021 2022 2023 | |
|--|--|----------------------------|
| Nel Fixed Assets (prevage) Incomental OMAA (branching) NA for Provincial Recovery) Incremental OMAA (brance, applicable for Provincial Recovery) WCA Rate Base | Overall Bandle Proviscial Once (Bandle | 83% · \$ · |
| Deemed ST Debt Deemed LT Debt Deemed Equity | s · s · s · s · s · s · s · s · s · s · | - \$ - - \$ - |
| ST Interest LT Interest ROE Cost of Capital Total | <u> </u> | - \$ - - \$ - |
| OM&A Amortization Grossed-up PILs | n s n s n s n s n s n s n s n s n s n s | - \$ - - \$ - - \$ - |
| Revenue Requirement | | · \$ · |
| Provincial Rate Protection | | \$. |
| Monthly Amount Paid by IESO | \$ | <u>s .</u> s . |
| Note 1: The difference between the actual costs of approved eligible investments and revenue re regulatory accounting guidance regarding a variance account either in an individual proceeding or Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benefit are to be included in t | on a generic basis. | |
| PILs Calculation | 2015 2014 2017 2018 2019 Text Year 2020 2021 2022 | 2023 |
| Income Tax | Direct Bandit Provincial Total Tot | |
| Net Income - ROE on Rate Base Amorization (17% DB and 83% P) CCA (17% DB and 83% P) Taxable Income | \$ · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · | - \$ - - \$ - - \$ - |
| Tax Rate (to be entered) | | |
| Income Taxes Payable Gross Up | | · \$ · |
| Income Taxes Payable Grossed Up PLs | | · \$ · |
| Net Fixed Assets Enter applicable amortization in years: 25 | 2011 2012 2013 2014 2015 2016 2017 2018 2019 | |
| Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets | $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ | |
| Opening Accumulated Amoritzation Current Year Amoritzation (before additions) Additions (half year) Closing Accumulated Amoritzation | \$ | |
| Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets | \$ | |

2019

Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets

UCC for PILs Calculation

Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Hall Year Rule Hall Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class (to be entered) CCA Rate (to be entered) CCA Closing UCC

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| Exhibit: | 1 |
| Tab: | |
| Schedule: | |
| Page: | |
| | |
| Date: | 27-Jun-19 |

Appendix 2-H Other Operating Revenue Energy+ Inc. (Consolidated)

| USoA # | USoA Description | 201 | 4 Actual ² | 2014 A | ctual ² | 2015 Actu | al² | 2016 Actual ² | 2017 | Actual ² | Bridge Yea | ır | Test Year |
|--------------|---|-----|-----------------------|---------|--------------------|------------|------|--------------------------|------|---------------------|------------|-------|--------------|
| | | | 2014 | 201 | 4 | 2015 | | 2016 | 2 | 017 | 2018 | | 2019 |
| | Reporting Basis | C | GAAP | MIFF | RS | MIFRS | | MIFRS | M | IFRS | MIFRS | | MIFRS |
| 4235 | Specific Service Charges | | 751,308 | 75 | 51,308 | 728,5 | 545 | 809,688 | | 799,991 | 638,1 | 45 | 637,145 |
| 4225 | Late Payment Charges | | 192,312 | 19 | 92,312 | 188,8 | 382 | 225,148 | | 170,944 | 189,0 | 00 | 189,000 |
| 4082 | Retail Services Revenue | | 34,289 | | 34,289 | 30,8 | 350 | 32,123 | | 27,597 | 32,4 | 00 | 31,200 |
| 4084 | Service Tax Requests | | 747 | | 747 | 5 | 586 | 731 | | 370 | 7 | 80 | 660 |
| 4086 | SSS Administration Revenue | | 149,654 | 14 | 49,654 | 181,1 | 110 | 185,011 | | 187,329 | 185,2 | 83 | 189,732 |
| 4210 | Rent from Electric Property | | 252,210 | 25 | 52,210 | 256,0 |)20 | 270,751 | | 275,748 | 268,8 | 96 | 497,799 |
| 4220 | Other Electric Revenues | | 212,645 | 21 | 12,645 | | - | - | | - | | - | - |
| 4245 | Government Assistance Directly Credited to Income | | - | | 5,213 | | - | 146,349 | | - | 203,7 | 65 | 272,683 |
| 4305 | Regulatory Debits | | (64,320) | | 64,320) | | - | - | (| (876,810) | (726,0 | 00) | - |
| 4310 | Regulatory Credits | | (43,720) | (10 | 07,369) | (647,9 | 982) | 133,064 | | 465,924 | 300,0 | 00 | - |
| 4320 | Expenses of Electric Plant Leased to Others | | (26) | | (26) | | - | - | | - | | - | - |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | | 36,994 | <u></u> | 36,994 | 26,4 | 165 | 23,905 | | 26,266 | 33,8 | 80 | 33,880 |
| 4355 | Gain on Disposition of Utility and Other Property | | 57,603 | | 57,603 | 37,7 | | 6,012 | | 45,767 | 618,0 | | - |
| 4360 | Loss on Disposition of Utility and Other Property | | - | (33 | 38,222) | (337,2 | 290) | (275,018) | (| (465,924) | (300,0 | 00) | (300,000) |
| 4375 | Revenues from Non-Utility Operations | | 497,153 | 49 | 97,153 | 1,678,1 | 127 | 698,393 | | 564,800 | 626,7 | 80 | 617,780 |
| 4380 | Expenses of Non-Utility Operations | | (327,238) | (32 | 27,238) | (1,339,7 | 778) | (550,033) | (| (302,096) | (325,0 | 00) | (330,000) |
| 4390 | Miscellaneous Non-Operating Income | | 142,762 | | 42,762 | 183,0 | 004 | 77,718 | | 90,942 | 79,0 | 71 | 82,200 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | | (17,308) | (1 | 17,308) | (2,6 | 646) | 17,161 | | (5,579) | | - | - |
| 4405 | Interest and Dividend Income | | 95,293 | ç | 95,293 | 599,9 | 903 | 226,616 | | 221,990 | | - | 100,000 |
| 4415 | Equity in Earnings of Subsidiary Companies | | - | | - | | - | - | | - | | - | - |
| Specific Ser | vice Charges | \$ | 751,308 | \$ 75 | 51,308 | \$ 728,5 | 545 | \$ 809,688 | \$ | 799,991 | \$ 638,1 | 45 \$ | 637.145 |
| Late Payme | | \$ | 192,312 | | 92,312 | | | \$ 225,148 | | 170,944 | | | |
| | ating Revenues | \$ | 649,545 | | 54,758 | | | | | 491,043 | | | |
| | ne or Deductions | \$ | 377,194 | | 24,677) | | | \$ 357,818 | | (234,720) | | | |
| Total | | \$ | 1,970,360 | \$ 1,57 | 73,702 | \$ 1,583,5 | 557 | \$ 2,027,617 | | ,227,257 | | 00 \$ | \$ 2,022,079 |

Description Specific Service Charges: Late Payment Charges: Other Distribution Revenues: Other Income and Expenses:

Account(s) 4235

4225

4080, 4081, 4082, 4084, 4086, 4090, 4205, 4210, 4215, 4220, 4230, 4240, 4245 4305, 4310, 4315, 4320, 4324, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4235 - Specific Service Charges

| | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|---------------------------------|--------------------------|--------------------------|--------------------------|-------------|-------------|-------------|------------|
| | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| Change of Occupancy Charges | 263,574 | 263,575 | 275,250 | 277,455 | 281,040 | 236,000 | 238,000 |
| Document Charges | 260,767 | 260,767 | 257,415 | 411,071 | 379,113 | 281,000 | 278,000 |
| Collection/Reconnection Charges | 136,690 | 136,690 | 121,631 | 31,265 | 46,667 | 15,555 | 15,555 |
| Legal Letter Revenue | 899 | 899 | 765 | 375 | 315 | 420 | 420 |
| Meter Related Charges | 29,880 | 29,880 | 31,740 | 2,430 | 390 | 360 | 360 |
| Returned Cheques Revenue | 9,738 | 9,738 | 8,130 | 7,887 | 6,486 | 8,400 | 8,400 |
| FIT/Microfit Service Charges | 5,721 | 5,721 | - | - | 85,951 | 96,410 | 96,410 |
| Miscellaneous charges | 44,038 | 44,037 | 33,615 | 79,205 | 29 | - | - |
| Total | \$ 751,308 | \$ 751,308 | \$ 728,545 | \$ 809,688 | \$ 799,991 | \$ 638,145 | \$ 637,145 |

Other Operating Revenues

| | | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|-------|---|--------------------------|--------------------------|--------------------------|-------------|-------------|-------------|------------|
| | | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| 4082 | Retail Services Revenue | 34,289 | 34,289 | 30,850 | 32,123 | 27,597 | 32,400 | 31,200 |
| 4084 | Service Tax Requests | 747 | 747 | 586 | 731 | 370 | 780 | 660 |
| 4086 | SSS Administration Revenue | 149,654 | 149,654 | 181,110 | 185,011 | 187,329 | 185,283 | 189,732 |
| 4210 | Rent from Electric Property | 252,210 | 252,210 | 256,020 | 270,751 | 275,748 | 268,896 | 497,799 |
| 4220 | Other Electric Revenues | 212,645 | 212,645 | - | - | - | - | - |
| 4245 | Government Assistance Directly Credited to Income | - | 5,213 | - | 146,349 | - | 203,765 | 272,683 |
| Total | | \$ 649,545 | \$ 654,758 | \$ 468,566 | \$ 634,964 | \$ 491,043 | \$ 691,124 | \$ 992,074 |

Other Income or Deductions

| | | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|-------|---|--------------------------|--------------------------|--------------------------|-------------|--------------|-------------|------------|
| | | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| 4305 | Regulatory Debits | (64,320) | (64,320) | - | - | (876,810) | (726,000) | - |
| 4310 | Regulatory Credits | (43,720) | (107,369) | (647,982) | 133,064 | 465,924 | 300,000 | - |
| 4320 | Expenses of Electric Plant Leased to Others | (26) | (26) | - | - | - | - | - |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | 36,994 | 36,994 | 26,465 | 23,905 | 26,266 | 33,880 | 33,880 |
| 4355 | Gain on Disposition of Utility and Other Property | 57,603 | 57,603 | 37,760 | 6,012 | 45,767 | 618,000 | - |
| 4360 | Loss on Disposition of Utility and Other Property | - | (338,222) | (337,290) | (275,018) | (465,924) | (300,000) | (300,000) |
| 4375 | Revenues from Non-Utility Operations | 497,153 | 497,153 | 1,678,127 | 698,393 | 564,800 | 626,780 | 617,780 |
| 4380 | Expenses of Non-Utility Operations | (327,238) | (327,238) | (1,339,778) | (550,033) | (302,096) | (325,000) | (330,000) |
| 4390 | Miscellaneous Non-Operating Income | 142,762 | 142,762 | 183,004 | 77,718 | 90,942 | 79,071 | 82,200 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | (17,308) | (17,308) | (2,646) | 17,161 | (5,579) | - | - |
| 4405 | Interest and Dividend Income | 95,293 | 95,293 | 599,903 | 226,616 | 221,990 | - | 100,000 |
| Total | | \$ 377,194 | \$ (24,677) | \$ 197,564 | \$ 357,818 | \$ (234,720) | \$ 306,731 | \$ 203,860 |

Account 4210 - Rent from Electric Property

| | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|-----------------------|--------------------------|--------------------------|--------------------------|-------------|-------------|-------------|------------|
| | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| Pole and Ducts Rental | 239,710 | 239,710 | 243,020 | 257,751 | 260,749 | 255,900 | 484,803 |
| Rental Income | 12,500 | 12,500 | 13,000 | 13,000 | 14,999 | 12,996 | 12,996 |
| Total | \$ 252,210 | \$ 252,210 | \$ 256,020 | \$ 270,751 | \$ 275,748 | \$ 268,896 | \$ 497,799 |

Account 4375 - Revenues from Non-Utility Operations

| | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|------------------------------------|--------------------------|--------------------------|--------------------------|-------------|-------------|-------------|------------|
| | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| Streetlighting Service Billings | 437,951 | 437,951 | 380,012 | 262,526 | 276,419 | 325,000 | 330,000 |
| Water and Sewer Billing Admin Fees | - | - | 226,492 | 247,789 | 276,731 | 278,400 | 283,200 |
| CDM Program Revenue | 3,227 | 3,227 | 1,033,145 | 171,822 | - | - | - |
| Connection Impact Assessment | 24,720 | 24,720 | - | - | - | 20,800 | 2,000 |
| Miscellaneous | 31,255 | 31,255 | 38,478 | 16,256 | 11,650 | 2,580 | 2,580 |
| Total | \$ 497,153 | \$ 497,153 | \$ 1,678,127 | \$ 698,393 | \$ 564,800 | \$ 626,780 | \$ 617,780 |

Account 4380 - Expenses from Non-Utility Operations

| | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------|--------------|--------------|--------------|
| | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| Streetlighting Service Billings | (437,951) | (437,951) | (380,012) | (262,526) | (276,419) | (325,000) | (330,000) |
| Water and Sewer Billing Admin Fees | - | - | (226,492) | (247,789) | - | - | - |
| CDM Program Revenue and (Expenses) | 110,713 | 110,713 | (733,145) | - | - | - | - |
| Miscellaneous | - | - | (129) | (39,718) | (25,677) | - | - |
| Total | \$ (327,238) | \$ (327,238) | \$ (1,339,778) | \$ (550,033) | \$ (302,096) | \$ (325,000) | \$ (330,000) |

Account 4390 - Miscellaneous Non-Operating Income

| | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|------------------------|--------------------------|--------------------------|--------------------------|-------------|-------------|-------------|-----------|
| | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| Discounts Taken | 21,260 | 21,260 | 55,127 | 14,867 | 11,420 | 9,600 | 10,200 |
| Sale of Scrap Material | 55,050 | 55,050 | 84,086 | 62,530 | 57,123 | 66,800 | 70,000 |
| Other | 66,452 | 66,452 | 43,791 | 321 | 22,399 | 2,671 | 2,000 |
| Total | \$ 142,762 | \$ 142,762 | \$ 183,004 | \$ 77,718 | \$ 90,942 | \$ 79,071 | \$ 82,200 |

Account 4405 - Interest and Dividend Income

| | 2014 Actual ² | 2014 Actual ² | 2015 Actual ² | 2016 Actual | 2017 Actual | Bridge Year | Test Year |
|--|--------------------------|--------------------------|--------------------------|-------------|-------------|-------------|-----------|
| | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| Investment Income | 137,303 | 137,303 | 135,614 | 97,374 | 122,235 | - | - |
| Intercompany interest (Loan to former Brant County Power Inc.) | - | - | 389,351 | - | - | - | - |
| OEB Carrying Charges CR | 43,179 | 43,179 | 69,119 | 129,242 | 99,755 | - | - |
| OEB Carrying Charges DR | (84,025) | (84,025) | - | - | - | - | - |
| Miscellaneous | (1,164) | (1,164) | 5,819 | - | - | - | - |
| Total | \$ 95,293 | \$ 95,293 | \$ 599,903 | \$ 226,616 | \$ 221,990 | \$- | \$- |

Notes:

1 List and specify any other interest revenue.

2 In the transition year to IFRS, the applicant is to present information in both MIFRS and CGAAP. For the typical applicant that adopted IFRS on January 1, 2015, 2014 must be presented in both a CGAAP and MIFRS basis.

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| Date: | 27-Jun-19 |

Appendix 2-JA Summary of <u>Recoverable</u> OM&A Expenses Consolidated Former CND and BCP (2014-2015) and Energy+ Inc. (2016-2019)

| | Last Rebasing Year L (2014 Board- Approved Proxy) | | ast Rebasing Year (2014 Actuals) | 2 | 015 Actuals | 2016 Actuals | | | 017 Actuals | 2 | 018 Bridge Year | 20 | 19 Test Year |
|---|---|----|--|----|-------------|--------------|------------|----|-------------|----|--------------------|----|--------------|
| Reporting Basis | CGAAP | | CGAAP | | MIFRS | MIFRS | | | MIFRS | | MIFRS | | MIFRS |
| Operations | \$ 3,228,515 | \$ | 2,738,607 | \$ | 2,880,615 | \$ | 2,934,425 | \$ | 3,204,993 | \$ | 3,240,629 | \$ | 3,289,039 |
| Maintenance | \$ 2,661,929 | \$ | 3,118,876 | \$ | 2,755,290 | \$ | 2,671,173 | \$ | 2,541,688 | \$ | 2,674,678 | \$ | 2,641,602 |
| SubTotal | \$ 5,890,444 | \$ | 5,857,483 | \$ | 5,635,905 | \$ | 5,605,598 | \$ | 5,746,681 | \$ | 5,915,308 | \$ | 5,930,641 |
| %Change (year over year) | | | | | (4.3%) | | (0.5%) | | 2.5% | | 2.9% | | 0.3% |
| %Change (Test Year vs Last Rebasing Year - Actual) | | | | | | | | | | | | | 1.2% |
| Billing and Collecting | \$ 3,730,609 | \$ | 3,477,666 | \$ | 3,330,327 | \$ | 3,548,298 | \$ | 3,084,314 | \$ | 3,372,867 | \$ | 3,891,824 |
| Community Relations | \$ 333,707 | \$ | 256,788 | \$ | 117,727 | \$ | 97,839 | \$ | 97,712 | \$ | 93,555 | \$ | 98,215 |
| Administrative and General | \$ 8,456,671 | \$ | 8,765,568 | \$ | 8,309,038 | \$ | 7,905,340 | \$ | 8,510,756 | \$ | 8,213,696 | \$ | 8,289,968 |
| SubTotal | \$ 12,520,987 | \$ | 12,500,022 | \$ | 11,757,092 | \$ | 11,551,476 | \$ | 11,692,781 | \$ | 11,680,117 | \$ | 12,280,007 |
| %Change (year over year) | | | | | (6.1%) | | (1.7%) | | 1.2% | | (0.1%) | | 5.1% |
| %Change (Test Year vs Last Rebasing Year - Actual) | | | | | | | | | | | | | -1.8% |
| Total | \$ 18,411,431 | \$ | 18,357,504 | \$ | 17,392,997 | \$ | 17,157,075 | \$ | 17,439,463 | \$ | 17,595,425 | \$ | 18,210,648 |
| %Change (year over year) | | | | | (5.5%) | | (6.5%) | | 1.6% | | 0.9% | | 3.5% |

| | Last Rebasing Year L (2014 Board- Approved Proxy) | | Last Rebasing Year (2014 Actuals) | | 2015 Actuals | | 2016 Actuals | | 017 Actuals | 2 | 2018 Bridge Year | 20 | 19 Test Year | |
|----------------------------|---|------------|---|------------|--------------|------------|--------------|------------|-------------|------------|---------------------|------------|--------------|------------|
| Operations | \$ | 3,228,515 | \$ | 2,738,607 | \$ | 2,880,615 | \$ | 2,934,425 | \$ | 3,204,993 | \$ | 3,240,629 | \$ | 3,289,039 |
| Maintenance | \$ | 2,661,929 | \$ | 3,118,876 | \$ | 2,755,290 | \$ | 2,671,173 | ŝ | 2,541,688 | \$ | 2,674,678 | \$ | 2,641,602 |
| Billing and Collecting | \$ | 3,730,609 | \$ | 3,477,666 | \$ | 3,330,327 | \$ | 3,548,298 | \$ | 3,084,314 | \$ | 3,372,867 | \$ | 3,891,824 |
| Community Relations | \$ | 333,707 | \$ | 256,788 | \$ | 117,727 | \$ | 97,839 | \$ | 97,712 | \$ | 93,555 | \$ | 98,215 |
| Administrative and General | \$ | 8,456,671 | \$ | 8,765,568 | \$ | 8,309,038 | \$ | 7,905,340 | ŝ | 8,510,756 | \$ | 8,213,696 | \$ | 8,289,968 |
| Total | \$ | 18,411,431 | \$ | 18,357,504 | \$ | 17,392,997 | \$ | 17,157,075 | \$ | 17,439,463 | \$ | 17,595,425 | \$ | 18,210,648 |
| %Change (year over year) | | | | | | (5.5%) | | (1.4%) | | 1.6% | | 0.9% | | 3.5% |

| | Last Rebasing Year (2014 Board- Approved Proxy) | Last Rebasing Year (2014 Actuals) | Variance 2014 Board-approved – 2014 Actuals | 2015 Actuals | Variance 2015 Actuals vs. 2014 Actuals | 2016 Actuals | Variance 2016 Actuals vs. 2015 Actuals | 2017 Actuals | Variance 2017 Actuals vs. 2016 Actuals | 2018 Bridge Year | Variance 2018 Bridge vs. 2017 Actuals | 2019 Test Year | Variance 2019 Test vs. 2018 Bridge |
|--|---|---|---|---------------|--|---------------|--|---------------|--|---------------------|---|-------------------|--|
| Operations | \$ 3,228,515 | \$ 2,738,607 | \$ 489,908 | \$ 2,880,615 | \$ (347,900) | \$ 2,934,425 | \$ 53,810 | \$ 3,204,993 | \$ 270,568 | \$ 3,240,629 | \$ 35,636 | \$ 3,289,039 | \$ 48,410 |
| Maintenance | \$ 2,661,929 | \$ 3,118,876 | \$ (456,947) | \$ 2,755,290 | \$ 93,360 | \$ 2,671,173 | \$ (84,116) | \$ 2,541,688 | \$ (129,485) | \$ 2,674,678 | \$ 132,990 | \$ 2,641,602 | \$ (33,076) |
| Billing and Collecting | \$ 3,730,609 | \$ 3,477,666 | \$ 252,943 | \$ 3,330,327 | \$ (400,282) | \$ 3,548,298 | \$ 217,971 | \$ 3,084,314 | \$ (463,984) | \$ 3,372,867 | \$ 288,553 | \$ 3,891,824 | \$ 518,957 |
| Community Relations | \$ 333,707 | \$ 256,788 | \$ 76,919 | \$ 117,727 | \$ (215,980) | \$ 97,839 | \$ (19,889) | \$ 97,712 | \$ (127) | \$ 93,555 | \$ (4,157) | \$ 98,215 | \$ 4,660 |
| Administrative and General | \$ 8,456,671 | \$ 8,765,568 | \$ (308,897) | \$ 8,309,038 | \$ (147,633) | \$ 7,905,340 | \$ (403,698) | \$ 8,510,756 | \$ 605,416 | \$ 8,213,696 | \$ (297,060) | \$ 8,289,968 | \$ 76,273 |
| Total OM&A Expenses | \$ 18,411,431 | \$ 18,357,504 | \$ 53,927 | \$ 17,392,997 | \$ (1,018,435) | \$ 17,157,075 | \$ (235,922) | \$ 17,439,463 | \$ 282,388 | \$ 17,595,425 | \$ 155,962 | \$ 18,210,648 | \$ 615,223 |
| Adjustments for Total non- recoverable items (from Appendices 2-JA and 2-JB) | | | | | | | | | | | | | |
| Total Recoverable OM&A Expenses | \$ 18,411,431 | \$ 18,357,504 | \$ 53,927 | \$ 17,392,997 | \$ (1,018,435) | \$ 17,157,075 | \$ (235,922) | \$ 17,439,463 | \$ 282,388 | \$ 17,595,425 | \$ 155,962 | \$ 18,210,648 | \$ 615,223 |
| Variance from previous year | | | | \$ (964,508) | | \$ (235,922) | | \$ 282,388 | | \$ 155,962 | | \$ 615,223 | |
| Percent change (year over year) | | | | (5.3%) | | (1.3%) | | 2% | | 0.9% | | 3% | |
| Percent Change: Test year vs. Most Current Actual | | | | | | | | 4.42% | | | - | | - |
| Simple average of % variance for all years | | | | | | | | -0.80% | | | | | -0.1% |
| Compound Annual Growth Rate for all years | | | | | | | | | | | | | -0.2% |
| Compound Growth Rate (2017 Actuals vs. 2014 Actuals) | | | | | | | | (1.70%) | | | | | |

Note:

If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
 Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

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Appendix 2-K Employee Costs Energy+ Inc. (Consolidated)

| | ۱ | ast Rebasing /ear - 2014- ard Approved Proxy | Last Rebasing Year - 2014- Actual | 2015 Actuals | | : | 2016 Actuals | 2 | 017 Actuals | 2018 Bridge Year | | | 019 Test Year |
|---|----|---|---|--------------|------------|----|--------------|----|-------------|------------------|------------|----|------------------|
| Number of Employees (FTEs including Part-Time) ¹ | | | | | | | | | | | | | |
| Management (including executive) | | 31 | 26 | | 30 | | 25 | | 25 | | 26 | | 27 |
| Non-Management (union and non-union) | | 113 | 106 | | 103 | | 101 | | 101 | | 105 | | 103 |
| Total | | 144 | 132 | | 133 | | 126 | | 126 | | 131 | | 130 |
| Total Salary and Wages including ovetime and incentive pay | | | | | | | | | | | | | |
| Management (including executive) | \$ | 3,487,244 | \$ 3,098,542 | \$ | 3,411,676 | \$ | 3,544,071 | \$ | 3,566,145 | \$ | 3,681,136 | \$ | 3,746,319 |
| Non-Management (union and non-union) | \$ | 7,985,237 | \$ 8,183,816 | \$ | 8,409,187 | \$ | 8,668,084 | \$ | 8,512,927 | \$ | 8,473,012 | \$ | 8,339,516 |
| Total | \$ | 11,472,481 | \$ 11,282,357 | \$ | 11,820,863 | \$ | 12,212,155 | \$ | 12,079,072 | \$ | 12,154,148 | \$ | 12,085,835 |
| Total Benefits (Current + Accrued) ² | | | | | | | | | | | | | |
| Management (including executive) | \$ | 921,349 | \$ 788,757 | \$ | 805,117 | \$ | 813,831 | \$ | 903,903 | \$ | 890,409 | \$ | 903,912 |
| Non-Management (union and non-union) | \$ | 2,500,003 | \$ 1,994,079 | \$ | 1,896,525 | \$ | 1,974,126 | \$ | 2,056,983 | \$ | 2,219,478 | \$ | 2,160,521 |
| Total | \$ | 3,421,352 | \$ 2,782,837 | \$ | 2,701,642 | \$ | 2,787,957 | \$ | 2,960,887 | \$ | 3,109,887 | \$ | 3,064,433 |
| Total Compensation (Salary, Wages, & Benefits) | | | | | | | | | | | | | |
| Management (including executive) | \$ | 4,408,592 | | | 4,216,793 | | 4,357,903 | \$ | 4,470,048 | | 4,571,544 | \$ | 4,650,231 |
| Non-Management (union and non-union) | \$ | 10,485,240 | \$ 10,177,895 | \$ | 10,305,712 | \$ | 10,642,210 | \$ | 10,569,910 | \$ | 10,692,490 | \$ | 10,500,037 |
| Total | \$ | 14,893,832 | \$ 14,065,194 | \$ | 14,522,505 | \$ | 15,000,112 | \$ | 15,039,958 | \$ | 15,264,035 | \$ | 15,150,268 |

Note:

¹ If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.

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TO BE UPDATED AT THE DRAFT RATE ORDER STAGE

Appendix 2-M Regulatory Cost Schedule

| | Regulatory Cost Category | USoA Account | USoA Account Balance | Last Rebasing Year (2014 Board Approved) | | Last Rebasing Year (2014 Actual) | | | ost Current ctuals Year 2017 | 2018 Bridge Year | | Annual % Change | 2019 Test Year | | Annual % Change |
|----|--|--------------|-------------------------|---|---------|--|-----------|----|------------------------------------|---------------------|---------|--------------------|-------------------|---------|---------------------|
| | (A) | (B) | (C) | | (D) | | (E) | | (F) | | (G) | (H)=[(G)-(F)]/(F) | | (I) | (J) = [(I)-(G)]/(G) |
| | Regulatory Costs (Ongoing) | | | | | | | | | | | | | | |
| 1 | OEB Annual Assessment | 5655 | \$- | \$ | 201,901 | \$ | 187,631 | \$ | 287,529 | \$ | 291,329 | 1.32% | \$ | 298,912 | 2.60% |
| 2 | OEB Section 30 Costs (OEB-initiated) | 5655 | | \$ | 12,000 | \$ | 19,226 | \$ | 6,415 | \$ | 14,000 | 118.24% | \$ | 14,000 | 0.00% |
| 3 | Expert Witness costs for regulatory matters | | | | | | | | | | | | | | |
| 4 | Legal costs for regulatory matters | 5655 | | \$ | 29,474 | \$ | - | | | | | | | | |
| 5 | Consultants' costs for regulatory matters | 5655 | | \$ | 45,000 | \$ | - | | | | | | | | |
| 6 | Operating expenses associated with staff | | | | | \$ | - | | | | | | | | |
| | resources allocated to regulatory matters | | | | | | | | | | | | | | |
| 7 | Operating expenses associated with other | | | | | | | | | | | | | | |
| | resources allocated to regulatory matters 1 | | | | | | | | | | | | | | |
| 8 | Other regulatory agency fees or assessments | 5655 | | \$ | 800 | ŝ | 1,600 | ŝ | 800 | \$ | 800 | 0.00% | \$ | 800 | 0.00% |
| ľ | earler regulatory agoney rece or associationa | 5055 | | Ψ | 000 | Ŷ | 1,000 | Ŷ | 000 | Ψ | 000 | 0.0078 | Ψ | 000 | 0.0078 |
| 9 | Any other costs for regulatory matters (please | | | | | | | | | | | | | | |
| ľ | define) | | | | | | | | | | | | | | |
| 10 | Intervenor costs | | | | | \$ | - | | | | | | | | |
| | | | | | | Ť | | - | | _ | | | | | |
| 11 | Include other items in green cells, as applicable | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| | Regulatory Costs (One-Time) | | | | | | | | | | | | | | |
| 1 | Expert Witness costs | | | | | | | | | | | | | | |
| 2 | Legal costs | 5655 | | \$ | 75,000 | \$ | 306,186 | \$ | | | 125,000 | 87.81% | | 241,556 | 93.24% |
| 3 | Consultants' costs | 5655 | | \$ | 188,500 | \$ | 299,962 | \$ | 207,236 | | 80,000 | -61.40% | \$ | 347,861 | 334.83% |
| 4 | Incremental operating expenses associated with | 5655 | | \$ | 35,000 | \$ | 88,000 | \$ | - | \$ | - | | \$ | 107,538 | |
| | staff resources allocated to this application. | | | | | | | | | | | | | | |
| 5 | Incremental operating expenses associated with | | | \$ | 20,000 | \$ | - | \$ | 163,163 | | | -100.00% | | | |
| | other resources allocated to this application. 1 | | | | | | | | | | | | | | |
| 6 | Intervenor costs | 5655 | | \$ | 47,000 | \$ | 141,069 | \$ | - | \$ | - | | \$ | 100,000 | |
| | | | | | | | | | | | | | | | |
| 7 | OEB Section 30 Costs (application-related) | 5655 | | | | | | | | | | | \$ | 35,000 | |
| | | | | | | | | | | | | | | | |
| 8 | Include other items in green cells, as applicable | | | | | | | | | | | | | | |
| 9 | Other expenses | 5655 | | \$ | 40,000 | \$ | 33,509 | \$ | 9,040 | \$ | 10,000 | 10.62% | \$ | 19,040 | 90.40% |
| 10 | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | 1 | | | | | | | |
| 1 | Sub-total - Ongoing Costs ² | | \$- | \$ | 289,175 | \$ | 208,457 | \$ | 294,744 | \$ | 306,129 | 3.86% | \$ | 313,712 | 2.48% |
| 2 | Sub-total - Ongoing Costs Sub-total - One-time Costs ³ | | \$ - | \$ | 405,500 | \$ | 868,725 | \$ | 445,995 | | 215,000 | -51.79% | \$ | 850,995 | 295.81% |
| | | | | | | • | | • | | | | | Ŧ | | |
| 3 | Total | | \$ | \$ | 694,675 | \$ | 1,077,181 | \$ | 740,739 | \$ | 521,129 | -29.65% | \$ | 483,911 | -7.14% |