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

Borden Ladner Gervais LLP

Bay Adelaide Centre, East Tower 22 Adelaide St W. Toronto ON M5H 4E3

John A.D. Vellone

Tel: (416) 367-6730 Facsimile: (416) 361-2758 Email: jvellone@blg.com

Counsel to the Applicant

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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.

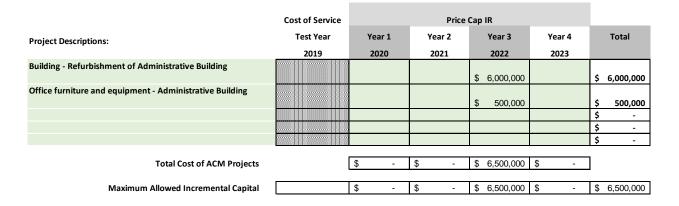
		Foreca	ast Period	(planned)	
CATEGORY	2019	2020	2021	2022	2023
			\$ '000		
System Access	7,069	4,007	4,352	3,934	4,129
System Renewal	5,206	8,591	8,007	8,849	8,672
System Service	127	591	954	422	422
General Plant	943	5,556	1,668	8,038	1,765
Deferred Revenue (Capital Contributions)	(1,966)	(769)	(886)	(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
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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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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

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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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

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

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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

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

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			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

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		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 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -76.5 -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 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1													
Fixed Rate Riders \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 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 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 1,347.16 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) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 7.74.45 \$ (157.16) 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 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 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 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 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 \$ 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 \$ 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 \$ \$ 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 C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C C 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)

4

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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.

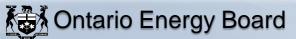
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(D) Proposed Revenue-to-Cost Ratios (11)

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 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 32,518.0284 \$ 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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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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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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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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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

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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 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

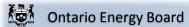
		2.1.7 RRR	
Account Descriptions	Account Number	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$26,854	\$1,744
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other 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 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$0 \$\$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 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$15,81,5007 \$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
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\$0	\$0 \$0	\$0	\$0	\$0	\$0
\$0	\$0		\$0	\$0	
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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
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2019 Cost Allocation Model

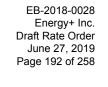
Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Application

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
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284 <mark>463)</mark> 322	\$0 \$0 \$0
338	\$0
391	\$0
384	\$1,410
073	\$1,619
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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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2019 Cost All

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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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	
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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 \$0 \$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) (\$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 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$3,02 \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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
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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
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	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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2019 Cost Allc

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
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Ontario Energy Board

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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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	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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2019 Cost Allocation

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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2019 Cost Allocation

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

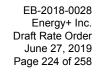
					Categorization			Related 1	2	3	5	6	7	8	9	10	12	13	14	15		Related 1
USoA Accoun #	nt Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS> 50- 999 kW	GS> 1,000 - 4,999 kW	Large Use 1	Street 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
June 27, 2019
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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

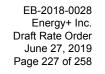
Uniform System of Accounts - Detail Accounts

		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

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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

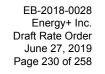
Uniform System of Accounts - Detail Accounts

		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
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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

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Sheet O6 Composite Allocator Detail Worksheet - Application

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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
1															
2															
3															
5															
7 8															
9 10 11															
2 3 4 5 7 8 9 10 11 12 13 14															
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															
96															
07															
97															
98															
98 99 100 101															
400															
100															
101															
102															
103															
104															
105															
106															
107															
103 104 105 106 107 108 109															
109															

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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) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$27,143) (\$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

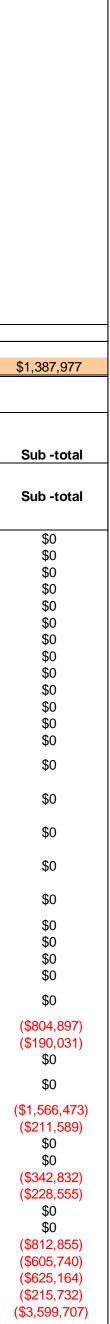
 Poles, Towers and Fixtures
 Subtransmis

 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
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
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	(\$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
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	(\$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)
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	(\$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
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	(\$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)

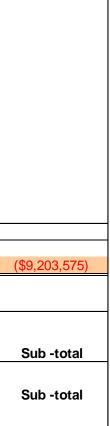
(\$300,309)

\$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	\$(
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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



\$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		

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

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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File Number:	EB-2018-0028
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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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%