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

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

# DRAFT RATE ORDER OF 

 ENERGY+ INC.June 27, 2019

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## A. INTRODUCTION

1. 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").
2. 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. ${ }^{1}$

[^0]- 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 $1,653,951,480 \mathrm{kWh}$ 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.
8. 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.

Table 1: Summary of Revenue Requirement and Rate Base Components

| Description |  | Application | Settlement |  | Variance | Decision |  | riance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | (A) | (B) |  | ) $=(\mathrm{B})-(\mathrm{A})$ | (D) |  | (D)-(B) |
| Cost of Capital | Regulated Return on Capital | \$ 10,507,388 | \$ 10,690,995 | \$ | 183,607 | \$ 10,690,995 | \$ | - |
|  | Regulated Rate of Return | 6.14\% | 6.15\% |  | 0.01\% | 6.15\% |  | 0.00\% |
| Rate Base \& Capital Expenditures | Rate Base | \$ 171,191,397 | \$ 173,825,304 | \$ | 2,633,906 | \$ 173,825,304 | \$ | - |
|  | Net Fixed Assets | \$ 157,990,651 | \$ 157,130,096 | \$ | $(860,556)$ | \$ 157,130,096 | \$ | - |
|  | 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 | \$ | - |
| Operating Expenses | Amortization | \$ 6,703,335 | \$ 6,432,205 | \$ | $(271,130)$ | \$ 6,432,205 | \$ | - |
|  | 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 | \$ | - |
| Revenue Requirement | Service Revenue Requirement | \$ 36,825,314 | \$ 36,349,867 | \$ | $(475,447)$ | \$ 36,349,867 | \$ | - |
|  | Other Revenue | \$ 1,654,991 | \$ 2,022,079 | \$ | 367,088 | \$ 2,022,079 | \$ | - |
|  | 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 |

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 fivemonth period, which is further explained in Section D, and exclude the impact of the Forgone Distribution Revenue rate rider.

Table 2: Summary of Bill Impacts

| CND Service Territory | kWh | kW | Distribution (Fixed \& Volumetric) |  |  |  | Total Bill (Excluding HST) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \hline \text { Current } \\ 2018 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Proposed } \\ 2019 \\ \hline \end{gathered}$ | \$ Change | \% Impact | Current 2018 | Proposed 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 | \$ 4.09 | 17.9\% | 52.99 | 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 | \$ 8,341.83 | \$ 8,492.41 | \$ 150.58 | 1.8\% | \$124,738.16 | \$ 126,132.01 | \$ 1,393.85 | 1.1\% |
| Large Use | 6,600,000 | 16,000 | \$48,858.20 | \$35,796.87 | \$(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 | \$44,773.08 | \$35,427.58 | \$ (9,345.50) | -20.9\% | \$101,505.50 | \$ 114,047.47 | \$ 12,541.97 | 12.4\% |
| EMB - WNH |  | 8,280 | \$15,870.25 | \$13,563.47 | \$ $(2,306.78)$ | -14.5\% | \$ 47,845.40 | \$ 29,589.30 | \$ (18,256.10) | -38.2\% |
| EMB - HONI | 1,382,000 | 2,574 | \$ 5,296.14 | \$ 5,431.65 | \$ 135.51 | 2.6\% | \$207,486.91 | \$ 201,711.19 | \$ (5,775.72) | -2.8\% |
| Brant Service Territory | kWh | kW | Distribution (Fixed \& Volumetric) |  |  |  | Total Bill (Excluding HST) |  |  |  |
|  |  |  | $\begin{gathered} \hline \text { Current } \\ 2018 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Proposed } \\ 2019 \\ \hline \end{gathered}$ | \$ Change | \% Impact | Current 2018 | Proposed 2019 | \$ Change | \% Impact |
| Residential | 750 | - | \$ 28.28 | \$ 28.03 | \$ (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 | 60 | \$ 53.36 | \$ 46.96 | \$ $\quad(6.40)$ | - $-12.0 \%$ | 262.81 | \$ 253.21 | \$ (9.60) | -3.7\% |
| GS >50 to 999 kW Interval <1000 | 20,000 |  | \$ 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 | \$ 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 | \$ 7,956.38 | \$ 8,492.41 | \$ 536.03 | 6.7\% | \$134,337.28 | \$ 126,132.01 | \$ (8,205.26) |  |
| Unmetered Scattered Load | 100 | - | \$ 4.37 | \$ 7.25 | \$ $\quad 2.88$ | -65.9\% | \$ 14.84 | \$ 12.74 | \$ (2.10) | -6.14.2\% |
| Sentinel Lighting | 10,000 | 29 | \$ 1,227.30 | \$ 1,694.34 | \$ 467.04 | - 38.1\% | \$ 2,378.60 | \$ 2,989.28 | \$ 610.68 | 25.7\% |
| Street Lighting | 600,000 | 176 | \$12,373.13 | \$ 8,250.61 | \$ (4,122.52) | $-33.3 \%$ <br> $24.6 \%$ | \$104,532.03 | \$ 97,718.45 | \$ (6,813.59) | -6.5\% |
| EMB - BPI | 50,000 | 27 | \$ 203.08 | \$ 253.14 | \$ 50.05 |  | \$ 7,849.35 | \$ 7,272.78 | \$ (576.57) |  |
| EMB - HON \#1 | 1,300,000 | 2,340 | \$ 9,292.48 | \$ 2,833.08 | \$ (6,459.40) | $\begin{array}{\|c\|} \hline-69.5 \% \\ \hline-28.1 \% \\ \hline \end{array}$ | \$212,927.34 | \$ 187,680.36 | \$ (25,246.98) | $\begin{array}{\|r\|} \hline-11.9 \% \\ \hline-3.7 \% \\ \hline \end{array}$ |
| EMB - HON \#2 | 1,990,000 | 4,050 | \$ 96.98 | \$ 69.77 | \$ (27.21) |  | \$276,731.57 | \$ 266,444.37 | \$ (10,287.20) |  |

## 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." ${ }^{8}$

[^1]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.

Table 3: Revised 2019 to 2023 Distribution System Plan Expenditures

| CATEGORY | Forecast Period (planned) |  |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: |
|  | $\mathbf{2 0 1 9}$ |  | $\mathbf{2 0 2 0}$ |  | $\mathbf{2 0 2 1}$ | $\mathbf{2 0 2 2}$ |
|  | $\mathbf{2 0 2 3}$ |  |  |  |  |  |
| 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 | $(1,966)$ | $(769)$ | $(886)$ | $(772)$ | $(782)$ |  |
| (Capital Contributions) |  |  |  |  |  |  |
| 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 |

[^2]Table 4: Changes to the 2022 Capital Expenditures

| CATEGORY | 2022 Capital Expenditures |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 Contributions) |  | (772) |  | (772) |  |  |
| TOTAL EXPENDITURE |  | 22,071 |  | 20,471 |  | 1,600 |
| System O\&M | \$ | 6,069 | \$ | 6,069 | \$ | - |

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

19. "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." 11
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.

## Table 6: Large Use Class Direct Allocation

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

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

[^3]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.
[^4]
## 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.
[^5]Table 7: Revenue to Cost Ratios and Distribution Revenue by Rate Class

| Class | Revenue to Cost Ratios from 2019 Cost Allocation Model - Line 75 from O1 in CA | Proposed Revenue to Cost Ratio | Proposed Revenue | Miscellaneous <br> 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 |

## C. $3 \quad$ 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." ${ }^{22}$

[^6]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.

Table 8: Fixed and Variable Distribution Rates by Rate Class

| Customer Class | Proposed Fixed <br> Rate |  | Proposed <br> Variable 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 | $\$$ | - |

[^7]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.

[^8]47. In computing the RTSR Connection Rate, Energy+ has added an additional $74,376 \mathrm{~kW}$, to the billing determinants for the Large Use class, as illustrated in Table 9: RTSR Network and Connection Rates ( $330,833 \mathrm{~kW}$ for Network versus $405,209 \mathrm{~kW}$ 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.

Table 9: RTSR Network and Connection Rates

| Network | kWh/kW | $\mathbf{2 0 1 9}$ <br> Rate | $\$$ |  |
| :--- | ---: | ---: | :--- | ---: |
| Residential | $475,613,262$ | 0.0060 | $\$$ | $2,863,032$ |
| GS< 50kW | $199,918,821$ | 0.0054 | $\$$ | $1,076,166$ |
| GS > 50-999 kW (Non Interval) | 539,150 | 3.2039 | $\$$ | $1,727,399$ |
| GS > 50-999 kW | $1,025,177$ | 3.2260 | $\$$ | $3,307,259$ |
| GS >1000-4999 kW | 552,811 | 2.5449 | $\$$ | $1,406,829$ |
| Large Use | 330,833 | 2.3839 | $\$$ | 788,679 |
| Street Lighting | 10,945 | 1.6865 | $\$$ | 18,459 |
| Sentinel Lighting | 343 | 1.8501 | $\$$ | 634 |
| Unmetered Scattered Load | $2,343,765$ | 0.0052 | $\$$ | 12,289 |
| Embedded WNH | 114,657 | 2.3839 | $\$$ | 273,333 |
| Embedded HON | 24,387 | 2.3839 | $\$$ | 58,138 |
| Embedded - Brantford | 1,075 | 2.6625 | $\$$ | 2,862 |
| Embedded - HON \#1 | 29,011 | 2.6625 | $\$$ | 77,242 |
| Embedded - HON \#2 | 102,973 | - | $\$$ | - |
| Total |  |  | $\mathbf{1 1 , 6 1 2 , 3 2 1}$ |  |


| Connection | kWh/kW | $\mathbf{2 0 1 9}$ <br> Rate | \$ |  |
| :--- | ---: | ---: | ---: | ---: |
| Residential | $475,613,262$ | 0.0045 | $\$$ | $2,117,500$ |
| GS< 50kW | $199,918,821$ | 0.0041 | $\$$ | 811,588 |
| GS > 50-999 kW (Non Interval) | 541,384 | 2.3954 | $\$$ | $1,296,831$ |
| GS > 50-999 kW | $1,029,352$ | 2.4195 | $\$$ | $2,490,516$ |
| GS >1000-4999 kW | 552,811 | 1.9266 | $\$$ | $1,065,034$ |
| Large Use | 405,209 | 1.6548 | $\$$ | 670,557 |
| Street Lighting | 10,945 | 1.2650 | $\$$ | 13,846 |
| Sentinel Lighting | 343 | 1.2233 | $\$$ | 419 |
| Unmetered Scattered Load | $2,343,765$ | 0.0041 | $\$$ | 9,681 |
| Embedded WNH | 114,657 | 2.0269 | $\$$ | 232,395 |
| Embedded HON | 24,387 | 2.0269 | $\$$ | 49,430 |
| Embedded - Brantford | 1,075 | 1.6731 | $\$$ | 1,798 |
| Embedded - HON \#1 | 29,011 | 1.6731 | $\$$ | 48,537 |
| Embedded - HON \#2 | 102,973 | - | $\$$ | - |
| Total |  |  |  | $\mathbf{8 , 8 0 8 , 1 3 2}$ |

## 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-
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.

Table 10: Low Voltage Rates

| Customer Class | LV Adj. <br> Allocated | Calculated kWh | Calculated kW | Volumetric Rate Type | LVI Adj. Rates/kWh |  | LV Adj. Rates/ 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 |  |  |  |  |  |

## 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.

Table 11: Load Forecast Consumption and Demand

| Rate Class | Decision |  | Settlement |  | Difference |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 | - | - |

[^9]Table 12: 2019 Expected CDM Savings by Rate Class for LRAM Variance Account

|  | Residential | General <br> Service < <br> $\mathbf{5 0 ~ k W}$ | General <br> Service > <br> $\mathbf{5 0}$ to 999 <br> kW | General <br> Service > <br> $\mathbf{1 0 0 0} \mathbf{~ t o ~}$ <br> $\mathbf{4 9 9 9} \mathbf{k W}$ | Large User | Street <br> Lights | Total |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2019 kWh | $21,412,371$ | $6,267,036$ | $10,610,512$ | $29,353,933$ | $1,566,759$ | $6,789,288$ | $75,999,899$ |
| $2019 \mathrm{~kW}-$ Annual |  |  | 33,486 | 68,891 | 3,571 | 19,565 | 125,514 |
| $2019 \mathrm{~kW}-$ Monthly |  |  | 2,791 | 5,741 | 298 | 1,630 | 10,459 |

## 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
[^10]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." ${ }^{31}$
59. 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

[^11]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.

## Accounting Order - 1508 Other Regulatory Asset - Sub-account Gain on Sale of

## Property

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 onetime 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

Bill C-97
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

[^12]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.

Table 1. LRAMVA Balance for Disposition

| Account <br> Name | Account <br> Number | Actual CDM <br> Savings (\$) <br> $\mathbf{A}$ | Forecasted <br> CDM Savings <br> (\$) <br> B | Carrying <br> Charges <br> (\$) <br> C | Total <br> Claim (\$) <br> D=(A-B)+C |
| :---: | :---: | :---: | :---: | :---: | :---: |
| LRAMVA - <br> CND Hydro <br> service territory | 1568 | $\$ 3,051,336$ | $\$ 1,906,981$ | $\$ 33,093$ | $\$ 1,177,449$ |
| LRAMVA - <br> BCP service <br> territory | 1568 | $\$ 395,267$ | $\$ 37,169$ | $\$ 10,226$ | $\$ 368,323$ |
| LRAMVA - <br> Total | 1568 | $\$ 3,446,603$ | $\$ 1,944,150$ | $\$ 43,319$ | $\$ \mathbf{1 , 5 4 5 , 7 7 2}$ |

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
[^13]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.

Table 13: DVA Balances

|  |  | Decision |  |  | Settlement |  |  | Difference |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Description | Account Number | Principal Balance | Total Interest | Total Claim | Principal Balance | Total Interest | Total Claim | Principal Balance | Total 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.
[^14]
## 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:
i. 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).

Table 14: Bill Impacts of DVA Disposition 5 Months versus 12 Months

| CND Service Territory | kWh | kW | Total Bill with 5 Month DVA Disposition |  |  |  |  | Total Bill with 12 Month DVA Disposition |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Current 2018 | Proposed 2019 |  | \$ Change | \% Impact | Current 2018 |  | posed 2019 |  | 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\% | \$124,738.16 | \$ | 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\% | \$959,490.65 | \$ | 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\% | \$101,505.50 | \$ | 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\% | \$207,486.91 | \$ | 202,951.65 | \$ | (4,535.26) | -2.2\% |


| Brant Service Territory | kWh | kW | Total Bill with 5 Month DVA Disposition |  |  |  |  |  | Total Bill with 12 Month DVA Disposition |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Current 2018 | Proposed 2019 |  | \$ Change |  | \% Impact | Current 2018 |  | Proposed 2019 |  | \$ 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\% |  | 134,337.28 | \$ | 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\% |  | 104,532.03 | \$ | 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\% |  | 212,927.34 | \$ | 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\% |  | 276,731.57 | \$ | 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 <br> (Enter Rate Classes in cells below) | Units | kW / kWh / \# of Customers | Allocated Group 1 Balance (excluding |  | Rate Rider over 12 Months |  | Rate Rider over 5 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 <br> (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

| Rate Class (Enter Rate Classes in cells below) | Units | kWh | Allocated Global Adjustment Balance |  | Rate Rider over 12 Months |  | Rate Rider over 5 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 <br> (Enter Rate Classes in cells below) | Units | \# of Customers | Allocated Group 2 Balance |  | Rate Rider over 12 Months |  | Rate Rider over 5 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) | \$ | (0.5137) |
| GENERAL SERVICE < 50 KW | kWh | 193,967,011 | \$ | $(63,348)$ | \$ | (0.0003) | \$ | (0.0008) |
| GENERAL SERVICE > 50 TO 999 KW | kW | 1,564,327 | \$ | $(163,421)$ | \$ | (0.1045) | \$ | (0.2507) |
| GENERAL SERVICE > 1000 TO 4999 KW | kW | 552,811 | \$ | $(79,524)$ | \$ | (0.1439) | \$ | (0.3452) |
| 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 <br> (Enter Rate Classes in cells below) | Units | kW / kWh / \# of Customers | Allocated Account 1568 |  | Rate Rider over 12 Months |  | Rate Rider over 5 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 <br> (Enter Rate Classes in cells below) | Units | kW / kWh / \# of Customers | Allocated Account 1568 |  | Rate Rider over 12 Months |  | Rate Rider over 5 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 |  |  |  |  |



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

| Allocation of CBR Class B Balan \# of Class A/B Transition |  | Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017 | \% of kWh |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Customer | Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers |  |  | Customer Specific CBR Class B 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 |  | 40.21\% | \$ | 316.20 | \$ | 26.35 | \$ | 63.24 |
| Customer 2 | 12,157,124 | 12,157,124 | 7.39\% | \$ | 58.15 | \$ | 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 |

## 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

| Rate Class | Weighted Average 2018 Rates |  |  |  | 2019 Rates |  |  |  | Difference |  |  |  | Foregone Rate Riders |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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) | \$ | - |


| Rate Class | Monthly Billing Determinants |  |  | Foregone Revenue |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Customers | kWh | kW |  | Fixed |  | Variable |  |  |
| 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.

Table 17: Bill Impacts Including Forgone Revenue Rider

| CND Service Territory | kWh | kW | Total Bill excluding Forgone Rate Rider |  |  |  |  | Total Bill including Forgone Rate Rider |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Current 2018 | Proposed 2019 |  | \$ Change | \% Impact | Current 2018 |  | posed 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\% | \$124,738.16 | \$ | 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\% | \$959,490.65 | \$ | 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\% | \$101,505.50 | \$ | 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\% | \$207,486.91 | \$ | 201,849.45 | \$ | $(5,637.45)$ | -2.7\% |


| Brant Service Territory | kWh | kW | Total Bill excluding Forgone Rate Rider |  |  |  |  |  | Total Bill including Forgone Rate Rider |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Current 2018 | Proposed 2019 |  | \$ Change |  | \% Impact | Current 2018 | Proposed 2019 |  | \$ Change |  | \% Impact |
| Residential | 750 | - | \$ 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 | - | \$ 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 | \$ 3,512.04 | \$ | 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 | \$ 3,496.48 | \$ | 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 | \$134,337.28 | \$ | 126,132.01 | \$ | $(8,205.26)$ | -6.1\% | \$134,337.28 | \$ | 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 | \$ 2,378.60 | \$ | 2,989.28 | \$ | 610.68 | 25.7\% | \$ 2,378.60 | \$ | 3,461.63 | \$ | 1,083.04 | 45.5\% |
| Street Lighting | 600,000 | 176 | \$104,532.03 | \$ | 97,718.45 | \$ | $(6,813.59)$ | -6.5\% | \$104,532.03 | \$ | 96,783.52 | \$ | (7,748.51) | -7.4\% |
| EMB - BPI | 50,000 | 27 | \$ 7,849.35 | \$ | 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 | \$212,927.34 | \$ | 187,680.36 | \$ | (25,246.98) | -11.9\% | \$212,927.34 | \$ | 178,637.12 | \$ | (34,290.21) | -16.1\% |
| EMB - HON \#2 | 1,990,000 | 4,050 | \$276,731.57 | \$ | 266,444.37 | \$ | $(10,287.20)$ | -3.7\% | \$276,731.57 | \$ | 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.

Table 18: Energy Retail Service Charges

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

## 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 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 "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.

## 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

## Energy+ Inc.

## EB-2018-0028

## Settlement Proposal

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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. Settlement Conference

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");<br>Hydro One Networks Inc. ("HONI")<br>School Energy Coalition ("SEC");<br>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 | $\mathbf{5}$ |
| 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 | $\mathbf{3}$ |
| 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 not |
| was reached. Energy+ and the Intervenors who take a position on | settled: |
| the issue will adduce evidence and/or argument at the hearing on | $\mathbf{6}$ |
| 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.

Table 1 - Issues List Summary

| Issue |  | Status | Supporting Parties | Parties taking <br> no position |  |
| :---: | :--- | :---: | :---: | :---: | :---: |
| 1.1 | Capital | Partial <br> Settlement | Energy+, CCC, <br> VEC, SEC | TMMC, HONI |  |
| 1.2 | OM\&A | Complete <br> Settlement | Energy+, CCC, <br> VEC, SEC | TMMC, HONI |  |
| 2.1 | Revenue Requirement Components | Complete <br> Settlement | Energy+, CCC, <br> VEC, SEC | TMMC, HONI |  |
| 2.2 | Revenue Requirement Determination | Complete <br> Settlement | Energy+, CCC, <br> VEC, SEC | TMMC, HONI |  |
| 3.1 | Load Forecast | Partial <br> Settlement | Energy+, CCC, <br> VEC, SEC | TMMC, HONI |  |
| 3.2 | Cost Allocation | No Settlement |  |  |  |

${ }^{1}$ 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.

Table 2 - Revenue Requirement Summary

| Description |  | Application | Interrogatories |  | Variance | Settlement |  | ariance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | (A) | (B) |  | C) $=(\mathrm{B})-(\mathrm{A})$ | (D) |  | (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 \& Capital Expenditures | Rate Base | \$ 171,191,397 | \$ 173,375,892 | \$ | 2,184,495 | \$ 173,825,304 | \$ | 449,411 |
|  | Net Fixed Assets | \$ 157,990,651 | \$ 156,667,934 | \$ | (1,322,717) | \$ 157,130,096 | \$ | 462,161 |
|  | 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 | \$ | $(12,750)$ |
| Operating Expenses | Amortization | \$ 6,703,335 | \$ 6,423,985 | \$ | $(279,350)$ | \$ 6,432,205 | \$ | 8,220 |
|  | Taxes/PILs (Grossed Up) | \$ 796,233 | \$ 753,897 | \$ | $(42,336)$ | \$ 773,309 | \$ | 19,412 |
|  | OM\&A (incl. Property Taxes and LEAP) | \$ 18,818,358 | \$ 18,623,358 | \$ | $(195,000)$ | \$ 18,453,358 | \$ | $(170,000)$ |
| Revenue Requirement | Service Revenue Requirement | \$ 36,825,314 | \$ 36,442,709 | \$ | $(382,606)$ | \$ 36,349,867 | \$ | $(92,841)$ |
|  | Other Revenue | \$ 1,654,991 | \$ 1,870,459 | \$ | 215,468 | \$ 2,022,079 | \$ | 151,620 |
|  | 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 3 - Summary of Bill Impacts

| CND Service Territory | kWh | kW | Distribution (Fixed \& Volumetric) |  |  |  |  | Total Bill (Excluding HST) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \hline \text { Current } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { Proposed } \\ 2019 \end{gathered}$ |  | Change | \% Impact | Current 2018 | Proposed 2019 |  | \$ 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 | \$48,858.20 | \$46,679.76 | \$ | (2,178.44) | -4.5\% | \$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 | \$44,773.08 | \$35,339.88 |  | (9,433.20) | -21.1\% | \$101,505.50 | \$ 98,037.38 | \$ | $(3,468.12)$ | -3.4\% |
| EMB - WNH | - | 8,280 | \$15,870.25 | \$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\% | \$207,486.91 | \$ 201,417.93 | \$ | $(6,068.98)$ | -2.9\% |


| Brant Service Territory | kWh | kW | Distribution (Fixed \& Volumetric) |  |  |  | Total Bill (Excluding HST) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \hline \text { Current } \\ 2018 \\ \hline \end{gathered}$ | $\begin{gathered} \text { Proposed } \\ 2019 \end{gathered}$ | \$ Change | \% Impact | Current 2018 | Proposed 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 | \$ 1,696.61 | \$ 469.31 | 38.2\% | \$ 2,378.60 | \$ 2,774.43 | \$ 395.83 | 16.6\% |
| Street Lighting | 600,000 | 176 | \$12,373.13 | \$ 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\% | \$ 7,849.35 | \$ 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\% | \$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\% | \$276,731.57 | \$ 268,125.65 | \$ (8,605.92) | -3.1\% |

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 | $\$$ | $16,886,408$ | $\$$ | $12,486,408$ | $\$$ | $(4,400,000)$ |
|  | Net Fixed Asset Additions | $\$$ | $16,069,408$ | $\$$ | $11,669,408$ | $\$$ | $(4,400,000)$ |

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. TMMC ${ }^{2}$ 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.

[^15]- 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. TMMC ${ }^{3}$ 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.
${ }^{3}$ Ibid.
- 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 $4,999 \mathrm{Kw}$ 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 application ${ }^{4}$. 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);

[^16]- 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-Staff23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff30, 2-Staff-31, 2-Staff-32, 2-Staff-33, 2-Staff-34, 2-Staff-35, 2-Staff-36, 2-Staff37, 2-Staff-38, 2-Staff-39, 2-Staff-40, 2-Staff-41, 2-Staff-42, 2-Staff-43, 2-Staff44, 2-Staff-45, 2-Staff-46, 2-Staff-47, 2-Staff-48, 2-Staff-49, 2-Staff-50, 2-VECC4, 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, CCC8, CCC-9, CCC-10, CCC-11, CCC-12, CCC-13, CCC-14, CCC-15, CCC-16, CCC17, 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 $O M \& A$ 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
- 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-SEC33, 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, CCC41, 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-Staff23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff30, 2-Staff-31, 2-Staff-32, 2-Staff-33, 2-Staff-34, 2-Staff-35, 2-Staff-36, 2-Staff37, 2-Staff-38, 2-Staff-39, 2-Staff-40, 2-Staff-41, 2-Staff-42, 2-Staff-43, 2-Staff44, 2-Staff-45, 2-Staff-46, 2-Staff-47, 2-Staff-48, 2-Staff-49, 2-Staff-50, 3-Staff56, 3-Staff-57, 4-Staff-60, 4-Staff-62, 4-Staff-63, 4-Staff-73, 4-Staff-74, 6-Staff75, 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, CCC22, 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, CCC39, 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-Staff23, 2-Staff-24, 2-Staff-25, 2-Staff-26, 2-Staff-27, 2-Staff-28, 2-Staff-29, 2-Staff30, 2-Staff-31, 2-Staff-32, 2-Staff-33, 2-Staff-34, 2-Staff-35, 2-Staff-36, 2-Staff37, 2-Staff-38, 2-Staff-39, 2-Staff-40, 2-Staff-41, 2-Staff-42, 2-Staff-43, 2-Staff44, 2-Staff-45, 2-Staff-46, 2-Staff-47, 2-Staff-48, 2-Staff-49, 2-Staff-50, 3-Staff56, 3-Staff-57, 4-Staff-60, 4-Staff-62, 4-Staff-63, 4-Staff-73, 4-Staff-74, 6-Staff75, 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, CCC22, ССС-23, ССС-24, ССС-25, ССС-26, ССС-27, ССС-28, ССС-29, ССС-3, CCC-30, CCC-31, CCC-33, CCC-34, CCC-35, CCC-36, CCC-37, CCC-38, CCC39 , 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 $1,653,951,480 \mathrm{kWh}$ 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


The CDM savings are shown in Table 6 below:

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

| Year | Residential | $\begin{array}{\|c\|} \hline \text { General } \\ \text { Service < } 50 \\ \text { kW } \\ \hline \end{array}$ | General Service > 50 to 999 kW | $\begin{array}{\|c\|} \hline \text { General } \\ \text { Service }>1000 \\ \text { to } 4999 \mathrm{~kW} \\ \hline \end{array}$ | Large User | Street 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-Staff59, 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: TMMC ${ }^{5}$ 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).

[^17]
### 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.

Table 7 - Revenue-to-Cost Ratios

| Customer Class | Cost Ratios from <br> 2019 Cost <br> Allocation Model <br> Line 75 Tab O1 | Proposed <br> Revenue to Cost <br> Ratio | Board Target Low | Board Target |
| :--- | :---: | :---: | :---: | :---: |
| High |  |  |  |  |

### 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.

Table 8 - Distribution Charges

| Customer Class | 2019 Distribution Rates Application | 2019 <br> Distribution <br> Rates <br> Interrogatories | Variance | 2019 <br> Distribution <br> Rates <br> Settlement | Variance | 2019 <br> Fixed/Variable 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 > $\mathbf{1 0 0 0}$ 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\% |

### 3.4 Residential Rate Design

Has the applicant appropriately applied the $O E B$ '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 <br> Distribution <br> Rates | 2019 <br> Distribution <br> Rates <br> Settlement | Difference \$ | Difference \% |
| :--- | ---: | ---: | ---: | ---: |
| CND Service Territory |  |  |  |  |
| Monthly Service Charge | $\$$ | 21.35 | $\$$ | 27.61 |
| Distribution Volumetric per kWh | $\$$ | 0.0046 | $\$$ | - |

### 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.

## Table 10 - Group 1 DVA Accounts

| 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 | $(2,034,405)$ | - |

## 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.

## Table 11 - Group 2 DVA Accounts ${ }^{67}$

| Group 2 DVA Accounts |  | Application |  | Interrogatories |  | 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 | \$ | $(69,187)$ |  |  |

${ }^{6}$ 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.

## 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.

## APPENDIX A

## UPDATED REVENUE REQUIREMENT WORK FORM

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

EB-2018-0028

## 䋵 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers



Version 8.00


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.

## 罗焉 Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2019 Filers 

\author{

1. Info <br> 2. Table of Contents <br> 3. Data Input Sheet <br> 4. Rate Base <br> 5. Utility Income <br> 6. Taxes PILS <br> 7. Cost of Capital <br> 8. Rev Def Suff <br> 9. Rev Reqt <br> 10. Load Forecast <br> 11. Cost Allocation <br> 12. Residential Rate Design <br> 13. Rate Design and Revenue Reconciliation <br> 14. Tracking Sheet <br> Pale yellow cells represent drop-down lists <br> (4) Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
}

## 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
(5)

# Revenue Requirement Workform (RRWF) for 2019 Filers 

## Data Input ${ }^{(1)}$

1 Rate Base
Gross Fixed Assets (average)
Accumulated Depreciation (average)
Allowance for Working Capital:
Controllable Expenses
Cost of Power
Working Capital Rate (\%)

| Initial Application | (2) | Adjustments |
| :---: | :---: | :---: |
| $\begin{gathered} \$ 184,201,142 \\ (\$ 26,210,491) \end{gathered}$ | (5) | $\begin{gathered} \text { \#\#\#\#\#\#\#\#\#\#\#\# } \\ \$ 746,309.65 \end{gathered}$ |
| \$18,355,589 |  | $(\$ 360,412)$ |
| \$157,654,356 |  | \$46,953,238 |
| 7.50\% | (9) |  |


| Settlement <br> Agreement | (6) | Adjustments | Per Board <br> Decision |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| $\$ 182,594,277$ |  |  |  |
| $(\$ 25,464,181)$ |  |  | $\$ 182,594,277$ |
|  |  |  | $(\$ 25,464,181)$ |

## 2 Utility Income

Operating Revenues
Distribution Revenue at Current Rates
Distribution Revenue at Proposed Rates
Other Revenue:
Specific Service Charges
Late Payment Charges
Other Distribution Revenue
Other Income and Deductions

| $\$ 33,626,933$ | $(\$ 168,713)$ |
| ---: | ---: |
| $\$ 35,170,323$ | $(\$ 842,535)$ |
| $\$ 1,765,991$ |  |
| $\$ 189,000$ | $\$ 367,088$ |
| $(\$ 300,000)$ | $\$ 0$ |
| $\$ 1,654,991$ | $(7)$ |
| $\$ 0$ |  |
| $\$ 18,575,648$ | $\$ 367,088$ |
| $\$ 6,703,335$ | $(\$ 365,000)$ |
| $\$ 200,710$ | $(\$ 271,130)$ |
| $\$ 42,000$ |  |


|  | \$33,458,220 | \$0 |
| :---: | :---: | :---: |
|  | \$34,327,788 | \$0 |
|  | \$2,133,079 | \$0 |
|  | \$189,000 | \$0 |
|  | \$ | \$0 |
|  | $(\$ 300,000)$ | \$0 |
|  | \$2,022,079 | \$0 |
| \$ | 18,210,648 |  |
| \$ | 6,432,205 |  |
| \$ | 200,710 |  |
|  | 42000 |  |


| $\$ 33,458,220$ |
| ---: |
| $\$ 34,327,788$ |
|  |
| $\$ 2,133,079$ |
| $\$ 189,000$ |
| $\$-$ |
| $(\$ 300,000)$ |
| $\$ 2,022,079$ |
|  |
| $\$ 18,210,648$ |
| $\$ 6,432,205$ |
| $\$ 200,710$ |
| $\$ 42,000$ |

Taxes/PILs
Taxable Income:
(\$3,954,470) ${ }^{(3)}$

| Adjustments required to arrive at taxable income |  |
| :--- | :---: |
|  |  |
| Utility Income Taxes and Rates: |  |
| Income taxes (not grossed up) |  |
| Income taxes (grossed up) |  |
| Federal tax (\%) |  |
| Provincial tax (\%) |  |
| Income Tax Credits |  |


| $(\$ 4,098,966)$ | $(\$ 4,098,966)$ |
| ---: | ---: | ---: |
| $\$ 568,382$ |  |
| $\$ 773,309$ | $\$ 568,382$ |
| $15.00 \%$ | $\$ 773,309$ |
| $11.50 \%$ | $15.00 \%$ |
| $0.00 \%$ | $11.50 \%$ |
|  | $0.00 \%$ |

4 Capitalization/Cost of Capital Capital Structure:

Long-term debt Capitalization Ratio (\%) Short-term debt Capitalization Ratio (\%) Common Equity Capitalization Ratio (\%)
Prefered Shares Capitalization Ratio (\%)


Cost of Capital
Long-term debt Cost Rate (\%) Short-term debt Cost Rate (\%) Common Equity Cost Rate (\%) Prefered Shares Cost Rate (\%)

| $4.37 \%$ |
| :---: |
| $2.29 \%$ |
| $9.00 \%$ |
| $0.00 \%$ |


| $4.37 \%$ |
| :---: |
| $2.82 \%$ |
| $8.98 \%$ |
| $0.00 \%$ |


| $4.37 \%$ |
| :--- |
| $2.82 \%$ |
| $8.98 \%$ |
| $0.00 \%$ |

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.
${ }^{(1)} \quad$ 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 Data in column E is for Application as or
(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.

## 罗面 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

| $\begin{gathered} \text { Line } \\ \text { No. } \\ \hline \end{gathered}$ | Rate Base Particulars |  | Initial Application | Adjustments | Settlement <br> 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 | \$ | \$173,825,304 |

(1) Allowance for Working Capital - Derivation

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

[^18]
## 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 | \$ | \$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 | \$ - | \$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 | \$ - | \$773,309 |
| 14 | Utility net income |  | \$6,162,890 | \$80,915 | \$6,243,805 | \$- | \$6,243,805 |

Other Revenues / Revenue Offsets

| Specific Service Charges | \$1,765,991 | \$367,088 | \$2,133,079 | \$ | \$2,133,079 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Late Payment Charges | \$189,000 | \$ | \$189,000 | \$ | \$189,000 |
| Other Distribution Revenue Other Income and Deductions | $\begin{array}{r} \$- \\ (\$ 300,000) \end{array}$ | \$ - | $\begin{array}{r} \$- \\ (\$ 300,000) \end{array}$ | \$- | $\begin{array}{r} \$- \\ (\$ 300,000) \end{array}$ |
| Total Revenue Offsets | \$1,654,991 | \$367,088 | \$2,022,079 | \$ - | \$2,022,079 |

## 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 | Federal tax (\%) | 15.00\% | 15.00\% | 15.00\% |
| 12 | Provincial tax (\%) | 11.50\% | 11.50\% | 11.50\% |
| 13 | Total tax rate (\%) | 26.50\% | 26.50\% | 26.50\% |

Notes

## 憲 Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2019 Filers 

## Capitalization/Cost of Capital

| Line No. | Particulars | Capitalization Ratio |  | Cost Rate | Return |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Initial Application |  |  |  |
|  |  | (\%) | (\$) | (\%) | (\$) |
|  | 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 |
|  |  | Settlement Agreement |  |  |  |
|  | Debt | (\%) | (\$) | (\%) | (\$) |
| 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 |
|  | Equity |  |  |  |  |
| 4 | Common Equity | 40.00\% | \$69,530,121 | 8.98\% | \$6,243,805 |
| 5 | Preferred Shares | 0.00\% | \$ | 0.00\% | \$ |
| 6 | Total Equity | 40.00\% | \$69,530,121 | 8.98\% | \$6,243,805 |
| 7 | Total | 100.00\% | \$173,825,304 | 6.15\% | \$10,690,995 |
|  |  | Per Board Decision |  |  |  |
|  | Debt | (\%) | (\$) | (\%) | (\$) |
| 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 |
|  | Equity |  |  |  |  |
| 11 | Common Equity | 40.00\% | \$69,530,121 | 8.98\% | \$6,243,805 |
| 12 | Preferred Shares | 0.00\% | \$ - | 0.00\% | \$ |
| 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

## 腬 Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2019 Filers 

## Revenue Deficiency/Sufficiency



## Notes:

(1)

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

## 霊 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 (excluding Tranformer Owership | \$35,170,323 | \$34,327,788 | \$34,327,788 |
|  | 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) | \$ - | \$ - | \$ - |

## Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

|  | Application | Settlement Agreement | $\Delta \%^{(2)}$ | Per Board Decision | $\Delta \%$ (2) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Service Revenue Requirement Grossed-Up Revenue <br> Deficiency/(Sufficiency) | \$36,825,314 <br> $\$ 1543390$ | $\$ 36,349,867$ | (\$0) | $\$ 36,349,867$ | (\$1) |
|  | \$1,543,390 | \$869,568 | (\$0) | \$869,568 | (\$1) |
| Base Revenue Requirement (to be recovered from Distribution Rates) | \$35,170,323 | \$34,327,788 | (\$0) | \$34,327,788 | (\$1) |
| Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement | \$1,543,390 | \$869,568 | (\$0) | \$869,568 | (\$1) |

## 篤 Ontario Energy Board <br> 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. 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 |  | Application |  |  | ent Agreemen |  |  | rd Decisi |  |
|  | Input the name of each customer class. | $\begin{aligned} & \text { Customer / } \\ & \text { Connections } \\ & \text { Test Year average } \\ & \text { or mid-year } \end{aligned}$ | kWh <br> Annual | kW/kVA ${ }^{(1)}$ | Customer/ Connections Test Year average or mid-year | kWh <br> Annual | kW/kVA ${ }^{(1)}$ <br> Annual | Customer / Connections Test Year average or mid-year | kWh Annual | kW/kVA ${ }^{(1)}$ <br> Annual |
| 1 | Residential | 58,677 | 466,068,279 | - | 58,677 | 461,453,716 |  |  |  |  |
| 2 | GS <50 | 6,451 | 195,276,256 | - | 6,451 | 193,967,011 |  |  |  |  |
| 3 | GS> $50-999 \mathrm{~kW}$ | 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 - | 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 Brantiord Power - BCP | 1 | 347,757 | 1,075 | 1 | 347,757 | 1,075 |  |  |  |
| 13 | Embedded Distributor Hydro One 2 - BCP | 4 | 43,274,122 | 0 | 4 | 43,274,122 | 102,973 |  |  |  |
| 14 |  |  |  |  |  |  |  |  |  |  |
| 15 16 |  |  |  |  |  |  |  |  |  |  |
| 17 |  |  |  |  |  |  |  |  |  |  |
| 18 |  |  |  |  |  |  |  |  |  |  |
| 19 |  |  |  |  |  |  |  |  |  |  |
| 20 |  |  |  |  |  |  |  |  |  |  |
|  | Total |  | 1,665,268,498 | 2,734,324 |  | ,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)

## 篤 Ontario 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

(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 | Load Forecast (LF) X current approved rates <br> (7B) | LF X current approved rates X (1+d) (7C) |  | LF X Proposed Rates |  | Miscellaneous Revenues <br> (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 |
| Embedded Distributor Hydro One 2 - BC | \$ 4,655 | \$ | 4,776 | \$ | 2,754 | \$ | 224 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 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,

EB-2018-0028
C) Rebalancing Revenue-to-Cost Ratios

(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 | Proposed Revenue-to-Cost Ratio |  |  | Policy Range |
| :---: | :---: | :---: | :---: | :---: |
|  | Test Year | Price Ca |  |  |
|  | 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 $2-\mathrm{BC}$ | 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'.

## Ontario 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 | 58,677 |
| kWh | $461,453,716$ |
| Proposed Residential Class Specific Revenue <br> Requirement | $\$ 19,437,845.97$ |


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

B Current Fixed/Variable Split

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

C Calculating Test Year Base Rates

| Number of Remaining Rate Design Policy <br> Transition Years |
| :--- | :---: |


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


|  | New F/V Split | Revenue @ new F/V Split |  | Final Adjusted Base Rates |  | Revenue Reconciliation @ 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 | $\$$ |
| Difference Between Revenues @ Proposed Rates <br> and Class Specific Revenue Requirement | 3.43 |
|  |  |

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 $\mathrm{R} / \mathrm{C}$ 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 $\$ 4 / y e a r$, 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)

## 劵密Ontario Energy Board <br> Revenue Requirement Workform <br> (RRWF) for 2019 Filers

Rate Design and Revenue Reconcillation




## 尔 Ontario Energy Board <br> 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.)
(Coase 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.
${ }^{(2)}$ Short description of chanae. issue. etc.
Summary of Proposed Changes


## 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)


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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 |  |  |  |  | 2018 |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Cost |  |  |  |  |  |  |  | Accumulated Depreciation |  |  |  |  |  |  |  |  |  |
| $\begin{array}{\|c\|} \hline \text { CCA } \\ \text { Class }^{2} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \text { OEB } \\ \text { Account }{ }^{3} \\ \hline \end{array}$ | Description ${ }^{3}$ | Opening Balance |  |  | Additions ${ }^{4}$ |  | Disposals ${ }^{6}$ | Closing Balance |  | Opening Balance |  | Additions |  | Disposals ${ }^{6}$ |  | Closing Balance |  | Net Book Value |  |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ | 4,906,380 | \$ | 315,358 | \$ | - | \$ | 5,221,738 | \$ | $(2,950,984)$ | \$ | $(703,947)$ | \$ | - | \$ | $(3,654,931)$ | \$ | 1,566,807 |
| CEC | 1612 | Land Rights (Formally known as Account 1906) | \$ | . | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | . |
| N/A | 1805 | Land | \$ | 347,843 | \$ |  | \$ |  | \$ | 347,843 | \$ |  | \$ |  | \$ | - | \$ |  | \$ | 347,843 |
| 47 | 1808 | Buildings | \$ | 1,451,373 | \$ |  | \$ |  | \$ | 1,451,373 | \$ | (132,454) | \$ | $(32,798)$ | \$ | - | \$ | (165,252) | \$ | 1,286,121 |
| 13 | 1810 | Leasehold Improvements | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ | - | \$ |  | + |  |
| 47 | 1815 | Transformer Station Equipment $>50 \mathrm{kV}$ | \$ | 9,434,192 | \$ | 35,000 | \$ |  | \$ | 9,469,192 | \$ | $(1,632,523)$ | \$ | $(270,136)$ | \$ | - | \$ | $(1,902,659)$ | \$ | 7,566,533 |
| 47 | 1820 | Distribution Station Equipment $<50 \mathrm{kV}$ | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ | - | \$ |  | \$ | - | \$ | - |
| 47 | 1825 | Storage Battery Equipment | \$ |  | \$ |  | \$ |  | \$ | - | \$ |  | \$ |  | \$ | - | \$ | - | \$ | - |
| 47 | 1830 | Poles, Towers \& Fixtures | \$ | 35,205,590 | \$ | 3,819,096 | \$ | $(250,000)$ | \$ | 38,774,686 | \$ | $(1,482,979)$ | \$ | (855,540) | \$ | 175,000 | \$ | $(2,163,519)$ | \$ | 36,611,167 |
| 47 | 1835 | Overhead Conductors \& Devices | \$ | 36,799,611 | \$ | 4,395,213 | \$ |  | \$ | 41,194,824 | \$ | $(2,929,443)$ | \$ | $(1,046,324)$ | \$ | - | \$ | $(3,975,767)$ | \$ | 37,219,057 |
| 47 | 1840 | Underground Conduit | \$ | 21,077,556 | \$ | 1,562,020 | \$ | - | \$ | 22,639,576 | \$ | (965,475) | \$ | $(301,972)$ | \$ | - | \$ | $(1,267,447)$ | \$ | 21,372,129 |
| 47 | 1845 | Underground Conductors \& Devices | \$ | 30,744,742 | \$ | 2,201,884 | \$ |  | \$ | 32,946,626 | \$ | $(2,433,073)$ | \$ | $(725,197)$ | \$ |  | \$ | $(3,158,270)$ | \$ | 29,788,355 |
| 47 | 1850 | Line Transformers | \$ | 33,301,784 | \$ | 2,297,895 | \$ | $(450,000)$ | \$ | 35,149,679 | \$ | $(764,508)$ | \$ | (863,698) | \$ | 315,000 | \$ | $(1,313,206)$ | \$ | 33,836,473 |
| 47 | 1855 | Services (Overhead \& Underground) | \$ | 1,547,792 | \$ |  | \$ |  | \$ | 1,547,792 | \$ | $(151,960)$ | \$ | $(42,514)$ | \$ |  | \$ | (194,474) | \$ | 1,353,319 |
| 47 | 1860 | Meters | \$ | 10,256,363 | \$ | 774,242 | \$ | $(300,000)$ | \$ | 10,730,605 | \$ | $(3,373,075)$ | \$ | $(789,744)$ | \$ | 210,000 | \$ | $(3,952,818)$ | \$ | 6,777,787 |
| N/A | 1905 | Land | \$ | 301,423 | \$ | - | \$ | $(87,795)$ | \$ | 213,628 | \$ |  | \$ |  | \$ | - | \$ | - | \$ | 213,628 |
| 47 | 1908 | Buildings \& Fixtures | \$ | 2,670,200 | \$ | 14,500 | \$ | $(544,100)$ | \$ | 2,140,600 | \$ | $(731,007)$ | \$ | $(132,838)$ | \$ | 273,198 | \$ | (590,647) | \$ | 1,549,953 |
| 13 | 1910 | Leasehold Improvements | \$ | 24,525 | \$ |  | \$ |  | \$ | 24,525 | \$ | $(24,525)$ | \$ | - | \$ | - | \$ | $(24,525)$ | \$ |  |
| 8 | 1915 | Office Furniture \& Equipment | \$ | 529,195 | \$ | 9,200 | \$ | - | \$ | 538,395 | \$ | $(212,231)$ | \$ | $(58,393)$ | \$ | - | \$ | $(270,624)$ | \$ | 267,770 |
| 45.1 | 1920 | Computer Equip.-Hardware | \$ | 1,926,509 | \$ | 205,200 | \$ |  | \$ | 2,131,709 | \$ | $(1,593,866)$ | \$ | $(216,453)$ | \$ | - | \$ | $(1,810,318)$ | \$ | 321,391 |
| 10 | 1930 | Transportation Equipment | \$ | 3,523,708 | \$ | 100,000 | \$ |  | \$ | 3,623,708 | \$ | $(620,686)$ | \$ | $(455,861)$ | \$ | - | \$ | $(1,076,547)$ | + | 2,547,161 |
| 8 | 1935 | Stores Equipment | \$ | 15,399 | \$ |  | \$ |  | \$ | 15,399 | \$ | $(4,431)$ | \$ | $(1,463)$ | \$ | - | \$ | $(5,894)$ | + | 9,505 |
| 8 | 1940 | Tools, Shop \& Garage Equipment | \$ | 679,589 | \$ | 108,500 | \$ | - | \$ | 788,089 | \$ | $(217,812)$ | \$ | $(100,598)$ | \$ | - | \$ | $(318,410)$ | \$ | 469,679 |
| 8 | 1945 | Measurement \& Testing Equipment | \$ | 11,161 | \$ |  | \$ | - | \$ | 11,161 | \$ | $(11,161)$ | \$ | - | \$ | . | \$ | $(11,161)$ | -\$ | 0 |
| 8 | 1950 | Power Operated Equipment | \$ | 12,750 | \$ |  | \$ |  | \$ | 12,750 | \$ | $(8,936)$ | \$ | $(2,549)$ | \$ | - | \$ | $(11,485)$ | \$ | 1,265 |
| 8 | 1955 | Communications Equipment | \$ | 512 | \$ | - | \$ | - | \$ | 512 | \$ | (571) | \$ | - | \$ | - | \$ | (571) | - | 59 |
| 8 | 1960 | Miscellaneous Equipment | \$ | 304,897 | \$ | - | \$ | - | \$ | 304,897 | \$ | $(299,557)$ | \$ | (501) | \$ | - | \$ | $(300,058)$ | \$ | 4,839 |
| 47 | 1970 | Load Management Controls Customer Premises | \$ | - | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | \$ | - | \$ | . | \$ | . |
| 47 | 1975 | Load Management Controls Utility Premises | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  | \$ | - | \$ |  |
| 47 | 1980 | System Supervisor Equipment | \$ | 17,689 | \$ | - | \$ | - | \$ | 17,689 | \$ | (590) | \$ | $(1,179)$ | \$ | - | \$ | 1,769 | \$ | 15,920 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ | - | \$ | - | \$ | - | \$ | - | \$ |  | \$ | - | + | - | \$ | - | \$ | - |
| 47 | 1990 | Other Tangible Property | \$ | - | \$ | - | \$ | - | \$ |  | \$ |  | \$ | - | \$ | - | \$ | - | \$ | - |
| 47 | 1995 | Contributions \& Grants | \$ | (16,106,934) | \$ |  | \$ | - | \$ | (16,106,934) | \$ | 1,787,513 | \$ | 412,556 | \$ | - | \$ | 2,200,069 |  | $(13,906,865)$ |
|  | 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 |  | (14,442,532) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Sub-Total |  | 167,692,316 |  | 12,060,108 | \$ | $(1,631,895)$ | \$ | 178,120,529 | \$ | $(18,336,791)$ | \$ | $(5,979,689)$ | \$ | 973,198 | \$ | $(23,343,281)$ |  | 154,777,247 |
|  |  | Less Socialized Renewable Energy Generation Investments (input as negative) |  |  |  |  |  |  | \$ |  |  |  |  |  |  |  | \$ | - | \$ | - |
|  |  | Less Other Non Rate-Regulated Utility Assets (input as negative) |  |  |  |  |  |  | \$ | - |  |  |  |  |  |  | \$ | - | \$ | - |
|  |  | Total PP\&E |  | 167,692,316 |  | 12,060,108 |  | $(1,631,895)$ | \$ | 178,120,529 | \$ | $(18,336,791)$ | \$ | $(5,979,689)$ | \$ | 973,198 | \$ | $(23,343,281)$ |  | 154,777,247 |
|  |  | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ${ }^{6}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

```
*10
```

| Less: Fully Allocated Depreciation |  |  |
| :--- | :--- | ---: |
| Transportation | $\$$ | $(455,861)$ |
| Stores Equipment |  |  |
| Removal Costs |  | 316,160 |
| Deferred Revenue incl. in Other Revenue | $\$$ | 209,45 |
|  | $\$$ | $6,049,447$ |

Appendix 2-BA
Fixed Asset Continuity Schedule ${ }^{1}$
Accounting Standard
Year $\quad 2019$


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

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## 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.

2019 Update Capital Expenditures

|  | 2019 Plan - DSP <br> (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 |

```
System Access
System Renewal
System Service
General Plant
```

Deffered Revenue (Capital Contributions)

| 2018 Plan-DSP |  | 2018 Update |  | Variance |  |
| :--- | :---: | :--- | ---: | :--- | ---: |
| $\mathbf{\$}$ | $5,423,015$ | $\$$ | $7,588,226$ | $\$$ | $2,165,211$ |
| $\$$ | $5,818,700$ | $\$$ | $6,147,534$ | $\$$ | 328,834 |
| $\$$ | $2,531,100$ | $\$$ | 703,837 | $\$$ | $(1,827,263)$ |
| $\$$ | $1,880,342$ | $\$$ | $1,527,000$ | $\$$ | $(353,342)$ |
| $\$$ | $15,653,157$ | $\$$ | $15,966,597$ | $\$$ | 313,440 |
| $\$$ | $(2,132,910)$ | $\$$ | $(3,778,000)$ | $\$$ | $(1,645,090)$ |
| $\$$ | $\mathbf{1 3 , 5 2 0 , 2 4 7}$ | $\$$ | $\mathbf{1 2 , 1 8 8 , 5 9 7}$ | $\$$ | $\mathbf{( 1 , 3 3 1 , 6 5 0 )}$ |

## 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
$>$ 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
$>$ the distribution system plan, and
> 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 $4,999 \mathrm{~kW}$ 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?

## 5. OTHER

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

## 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 | $\$ / \mathrm{kWh}$ |
| :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ .0032$ |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ |
| Standard Supply Service - Administrative Charge (if applicable) | $\$ / \mathrm{kWh}$ |

## 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

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 | $\$ / \mathrm{kWh}$ | 0.0032 |
| :--- | :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ / \mathrm{kWh}$ | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $\$$ | 0.25 |

## 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 50 TO 999 KW SERVICE CLASSIFICATION

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 $1,000 \mathrm{~kW}$. 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 |

## 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 1,000 TO 4,999 KW 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 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, $1,000 \mathrm{~kW}$ but less than $5,000 \mathrm{~kW}$. 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

| Wholesale Market Service Rate (WMS) - not including CBR | $\$ / \mathrm{kWh}$ |
| :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ .0032$ |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ |
| Standard Supply Service - Administrative Charge (if applicable) | $\$ / \mathrm{kWh}$ |

## 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

## 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 | $\$ / \mathrm{kWh}$ | 0.0032 |
| :--- | :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ / \mathrm{kWh}$ | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $\$$ | 0.25 |

## 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

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

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 | $\$ / \mathrm{kWh}$ |
| :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ / \mathrm{kWh}$ |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / 0032$ |
| Standard Supply Service - Administrative Charge (if applicable) | 0.0003 |

## 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

## EB-2018-0028

## 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 |

## 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
EB-2018-0028

## 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 | $\$ / \mathrm{kWh}$ | 0.0032 |
| :--- | :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ / \mathrm{kWh}$ | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $\$$ | 0.2500 |

## 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

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

MONTHLY RATES AND CHARGES - Regulatory Component

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

## 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
EB-2018-0028

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

MONTHLY RATES AND CHARGES - Regulatory Component

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

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

MONTHLY RATES AND CHARGES - Regulatory Component

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

## 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

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 | $\$ / \mathrm{kWh}$ | 0.0032 |
| :--- | :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ / \mathrm{kWh}$ | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $\$$ | 0.25 |

## 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 | $\$ / \mathrm{kWh}$ | 0.0032 |
| :--- | :--- | :--- |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $\$ / \mathrm{kWh}$ | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $\$ / \mathrm{kWh}$ | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $\$$ | 0.25 |

## 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

EB-2018-0028

## 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

## ALLOWANCES

| Transformer Allowance for Ownership - per kW of billing demand/month | (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
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## 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 permittec 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 | $\$ 0$ |
| Reconnection at Meter - after regular hours | $\$ 5$ |
| Reconnection at Pole - during regular hours | 185.00 |
| Reconnection at Pole - after regular hours | $\$$ |

## Other

| Specific charge for access to the power poles $-\$ /$ pole/year <br> (with the exception of wireless attachments) | $\$ 4.63$ |
| :--- | :--- |
| Service call - customer owned equipment | $\$$ |
| Service call - customer-owned equipment - after regular hours | $\$ 0.00$ |

## Energy+ Inc.

## TARIFF OF RATES AND CHARGES

Effective January 1, 2019
Implementation August 1, 2019
This schedule supersedes and replaces all previously

## 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
Monthly Fixed Charge, per retailer
Monthly Variable Charge, per customer, per retailer
Distributor-consolidated billing monthly charge, per customer, per retailer
Retailer-consolidated billing monthly credit, per customer, per retailer
Service Transaction Requests (STR)
Request fee, per request, applied to the requesting party
Processing fee, per request, applied to the requesting party
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
More than twice a year, per request (plus incremental delivery costs)
Notice of switch charge, per letter

## 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 $<5,000 \mathrm{~kW}$ | 1.0307 |
| :--- | :--- |
| Total Loss Factor - Secondary Metered Customer $>5,000 \mathrm{~kW}$ | 1.0145 |
| Total Loss Factor - Primary Metered Customer $<5,000 \mathrm{~kW}$ | 1.0204 |
| Total Loss Factor - Primary Metered Customer $>5,000 \mathrm{~kW}$ | 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.

## APPENDIX C

## BILL IMPACTS



|  | Current OEB-Approved |  |  |  |  | Proposed |  |  |  |  |  | Impact |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rate (\$) |  | Volume | Charge <br> (\$) |  | Rate (\$) |  | Volume |  | Charge <br> (\$) |  | S Change |  | \% Change |
| Monthly Service Charge | \$ | 21.35 | ${ }^{1}$ | \$ | 21.35 | \$ | 26.08 |  |  | \$ | 26.08 | \$ | 4.73 | 22.15\% |
| Distribution Volumetric Rate | \$ | 0.0046 | 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 | \$ | 5.73 | 25.12\% |
| Line Losses on Cost of Power | \$ | 0.0822 | 10 | \$ | 0.86 | \$ | 0.0822 |  | 10 | \$ | 0.79 | \$ | (0.07) | -8.40\% |
| Total Deferra/Variance Account Rate Riders | -\$ | 0.0059 | 313 | \$ | (1.84) | - | 0.0045 |  | 313 | \$ | (1.39) | \$ | 0.44 | -24.12\% |
| GA Rate Riders | \$ | 0.0033 | 313 | \$ | 1.03 | \$ | 0.0029 |  | 313 | \$ | 0.91 | \$ | (0.12) | -11.68\% |
| Low Voltage Service Charge | \$ | 0.0001 | 313 | \$ | 0.03 | \$ | 0.0003 |  | 313 | \$ | 0.09 | \$ | 0.06 | 200.00\% |
| Smart Meter Entity Charge (if applicable) | \$ | 0.5700 | 1 | \$ | 0.57 | \$ | 0.5700 |  |  | \$ | 0.57 | \$ | - | 0.00\% |
| Sub-Total B - Distribution (includes Sub-Total A) |  |  |  | s | 22.43 |  |  |  |  | \$ | 28.59 | \$ | 6.16 | 27.47\% |
| RTSR - Network | \$ | 0.0059 | 323 | \$ | 1.91 | \$ | 0.0060 |  | 323 | \$ | 1.94 | \$ | 0.03 | 1.75\% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.0044 | 323 | \$ | 1.42 | \$ | 0.0045 |  | 323 | \$ | 1.44 | \$ | 0.01 | 0.91\% |
| Sub-Total C - Delivery (including Sub-Total B) |  |  |  | S | 25.76 |  |  |  |  | \$ | 31.97 | \$ | 6.21 | 24.10\% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 323 | \$ | 1.04 | \$ | 0.0032 |  | 323 | \$ | 1.03 | \$ | (0.00) | -0.27\% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 323 | \$ | 0.13 | \$ | 0.0004 |  | 323 | \$ | 0.13 | \$ | (0.00) | -0.27\% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 323 | \$ | 0.10 | \$ | 0.0003 |  | 323 | \$ | 0.10 | \$ | (0.00) | -0.27\% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ | 0.25 | \$ | 0.2500 | \$ | 1.00 | \$ | 0.25 | \$ | - | 0.00\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tou - Off Peak | \$ | 0.0650 | 203 | \$ | 13.22 | \$ | 0.0650 |  | 203 | \$ | 13.22 | \$ | - | 0.00\% |
| TOU - Mid Peak | \$ | 0.0950 | 53 | \$ | 5.05 | s | 0.0950 |  | 53 | \$ | 5.05 | \$ | - | 0.00\% |
| TOU - On Peak | \$ | 0.1320 | 56 | \$ | 7.44 | s | 0.1320 |  | 56 | \$ | 7.44 | \$ | - | 0.00\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Bill on TOU (before Taxes) |  |  |  | s | 52.99 |  |  |  |  | \$ | 59.19 | \$ | 6.20 | 11.71\% |
| HST |  | 13\% |  | \$ | 6.89 |  | 13\% |  |  | \$ | 7.70 | \$ | 0.81 | 11.71\% |
| 8\% Rebate |  | 8\% |  | \$ | (4.24) |  | 8\% |  |  | \$ | (4.74) | \$ | (0.50) |  |
| Total Bill on TOU |  |  |  | s | 55.64 |  |  |  |  | \$ | 62.15 | \$ | 6.51 | 11.71\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
















|  | Current OEB-Approved |  |  |  |  | Proposed |  |  |  |  |  | Impact |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & \hline \text { Rate } \\ & \text { (\$) } \end{aligned}$ |  | Volume | Charge <br> (\$) |  | Rate(\$) |  | Volume |  | Charge <br> (\$) |  | \$ Change |  | \% Change |
| Monthly Service Charge | \$ | 96.98 | 1 | \$ | 96.98 | \$ | 102.34 |  |  | \$ | 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 | \$ | 77.37 |  |
| Sub-Total A (excluding pass through) |  |  |  | S | 332.76 |  |  |  |  | \$ | 451.92 | \$ | 119.16 | 35.81\% |
| Line Losses on Cost of Power | \$ |  |  | \$ |  | \$ |  |  |  | \$ |  | \$ |  |  |
| Total Deferra/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 | s | 0.1438 |  | 60 | \$ | 8.63 | \$ | (58.70) | -87.19\% |
| Smart Meter Entity Charge (if applicable) | \$ | . | 1 | \$ | - | s | - |  | 1 | \$ | - | \$ | - |  |
| Sub-Total B - Distribution (includes Sub-Total A) |  |  |  | s | 511.53 |  |  |  |  | \$ | 435.21 | s | (76.32) | -14.92\% |
| RTSR - Network | \$ | 2.2264 | 60 | \$ | 133.58 | \$ | 3.2039 |  | 60 | \$ | 192.24 | \$ | 58.65 | 43.91\% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 1.1812 | 60 | \$ | 70.87 | \$ | 2.3954 |  | 60 | \$ | 143.72 | \$ | 72.85 | 102.79\% |
| Sub-Total C - Delivery (including Sub-Total B) |  |  |  | s | 715.99 |  |  |  |  | \$ | 771.17 | \$ | 55.19 | 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 | s | 0.2500 | \$ | 1.00 | \$ | 0.25 | \$ |  | 0.00\% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 20,000 | \$ | 140.00 | s | 0.0070 |  | 20,000 | \$ | 140.00 | \$ | - | 0.00\% |
| TOU - Off Peak | \$ | 0.0650 |  | \$ | - | s | 0.0650 |  |  | \$ | . | \$ | - |  |
| TOU - Mid Peak | \$ | 0.0950 |  | \$ | - | s | 0.0950 |  |  | \$ | - | \$ | - |  |
| TOU - On Peak | \$ | 0.1320 |  | \$ | - | s | 0.1320 |  |  | \$ | - | \$ | - |  |
| Commodity | \$ | 0.0189 | 20,990 | \$ | 395.78 | s | 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 HST |  | 13\% |  | \$ | $\begin{array}{r} 3,496.48 \\ 454.54 \end{array}$ |  | 13\% |  |  | \$ | $\begin{array}{r} 3,504.33 \\ 455.56 \end{array}$ | \$ | 7.85 1.02 | 0.22\% $0.22 \%$ |
| Total Bill on Average IESO Wholesale Market Price |  |  |  | s | 3,951.02 |  |  |  |  | \$ | 3,959.90 | s | 8.87 | 0.22\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |





|  | Current OEB-Approved |  |  |  |  | Proposed |  |  |  |  |  | Impact |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rate <br> (\$) |  | Volume | Charge <br> (\$) |  | Rate(\$) |  | Volume |  | Charge <br> (\$) |  | S Change |  | \% Change |
| Monthly Service Charge | \$ | 1.53 | 2923 | \$ | 4,472.19 | \$ | 1.90 |  | 2923 | \$ | 5,556.33 | \$ | 1,084.14 | 24.24\% |
| Distribution Volumetric Rate | \$ | 44.8917 | 176 | \$ | 7,900.94 | \$ | 15.3084 |  | 176 | \$ | 2,694.28 | \$ | $(5,206.66)$ | -65.90\% |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - |  | 1 | \$ | - | \$ | - |  |
| Volumetric Rate Riders | \$ | . | 176 | \$ | - | \$ | 31.0550 |  | 176 | \$ | 5,465.68 | \$ | 5,465.68 |  |
| Sub-Total A (excluding pass through) |  |  |  | s | 12,373.13 |  |  |  |  | \$ | 13,716.28 | \$ | 1,343.16 | 10.86\% |
| Line Losses on Cost of Power | \$ |  | - | \$ |  | \$ |  |  |  | \$ |  | \$ |  |  |
| Total Deferra/Variance Account Rate Riders | -s | 2.1186 | 176 | \$ | (372.88) | -s | 1.5174 |  | 176 | \$ | (267.05) | \$ | 105.82 | -28.38\% |
| GA Rate Riders | \$ | 0.0142 | 600,000 | \$ | 8,520.00 | \$ | 0.0029 |  | 600,000 | \$ | 1,748.82 | \$ | (6,771.18) | -79.47\% |
| Low Voltage Service Charge | \$ | 0.8406 | 176 | \$ | 147.95 | \$ | 0.0760 |  | 176 | \$ | 13.38 | \$ | (134.57) | -90.96\% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ | . | s | . |  | 1 | \$ | - | \$ | - |  |
| Sub-Total B - Distribution (includes Sub-Total A) |  |  |  | s | 20,668.20 |  |  |  |  | \$ | 15,211.42 | \$ | (5,456.77) | -26.40\% |
| RTSR - Network | \$ | 1.6793 | 176 | \$ | 295.56 | \$ | 1.6865 |  | 176 | \$ | 296.82 | \$ | 1.27 | 0.43\% |
| RTSR - Connection and/or Line and Transformation Connection | \$ | 0.9130 | 176 | \$ | 160.69 | \$ | 1.2650 |  | 176 | \$ | 222.63 | \$ | 61.94 | 38.55\% |
| Sub-Total C - Delivery (including Sub-Total B) |  |  |  | s | 21,124.44 |  |  |  |  | \$ | 15,730.88 | \$ | (5,393.56) | -25.53\% |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0032 | 629,700 | \$ | 2,015.04 | \$ | 0.0032 |  | 618,411 | \$ | 1,978.91 | \$ | (36.13) | -1.79\% |
| Capacity Based Recovery (CBR) | \$ | 0.0004 | 629,700 | \$ | 251.88 | \$ | 0.0004 |  | 618,411 | \$ | 247.36 | \$ | (4.52) | -1.79\% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 629,700 | \$ | 188.91 | \$ | 0.0003 |  | 618,411 | \$ | 185.52 | \$ | (3.39) | -1.79\% |
| Standard Supply Service Charge | \$ | 0.2500 | 1 | \$ | 0.25 | s | 0.2500 | \$ | 1.00 | \$ | 0.25 | \$ | - | 0.00\% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 600,000 | \$ | 4,200.00 | s | 0.0070 |  | 600,000 | \$ | 4,200.00 | \$ | - | 0.00\% |
| TOU - Off Peak |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Commodity | \$ | 0.0189 | 629,700 | \$ | 11,873.52 | s | 0.0189 |  | 618,411 | \$ | 11,660.65 | \$ | (212.87) | -1.79\% |
| Global Adjustment | \$ | 0.1030 | 629,700 | \$ | 64,877.99 | s | 0.1030 |  | 618,411 | \$ | 63,714.86 | \$ | (1,163.13) | -1.79\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Bill on Average IESO Wholesale Market Price |  |  |  | s | 104,532.03 |  |  |  |  | \$ | 97,718.45 | s | (6,813.59) | -6.52\% |
| HST |  | 13\% |  | \$ | 13,589.16 |  | 13\% |  |  | \$ | 12,703.40 | \$ | (885.77) | -6.52\% |
| 8\% Rebate |  | 8\% |  | \$ | - |  | 8\% |  |  | \$ | - |  |  |  |
| Total Bill on Average IESO Wholesale Market Price |  |  |  | \$ | 118,121.20 |  |  |  |  | \$ | 110,421.85 | \$ | (7,699.35) | -6.52\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



|  | Current OEB-Approved |  |  |  |  | Proposed |  |  |  |  |  | Impact |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rate(\$) |  | Volume | Charge <br> (\$) |  | Rate(\$) |  | Volume |  | Charge <br> (\$) |  | \$ Change |  | \% Change |
| Monthly Service Charge | \$ | 2.0400 | 168 | \$ | 342.72 | \$ | 2.8163 |  | 168 | \$ | 473.14 | \$ | 130.42 | 38.05\% |
| Distribution Volumetric Rate | \$ | 30.5028 | 29 | \$ | 884.58 | \$ | 42.1104 |  | 29 | \$ | 1,221.20 | \$ | 336.62 | 38.05\% |
| Fixed Rate Riders | \$ | - |  | \$ | - | \$ | - |  | 1 | \$ | - | \$ | - |  |
| Volumetric Rate Riders | \$ | - | 29 | \$ | . | \$ | 9.1113 |  | 29 | \$ | 264.23 | \$ | 264.23 |  |
| Sub-Total A (excluding pass through) |  |  |  | s | 1,227.30 |  |  |  |  | \$ | 1,958.57 | \$ | 731.27 | 59.58\% |
| Line Losses on Cost of Power | \$ | - | - | \$ | - | \$ | - |  | - | \$ |  | \$ |  |  |
| Total Deferra/Variance Account Rate Riders | \$ | - | 29 | \$ | - | \$ | 1.6192 |  | 29 | \$ | (46.96) | \$ | (46.96) |  |
| GA Rate Riders | \$ | 0.0142 | 10,000 | \$ | 142.00 | \$ | 0.0029 |  | 10,000 | \$ | 29.15 | \$ | (112.85) | -79.47\% |
| Low Voltage Service Charge | \$ | 0.7192 | 29 | \$ | 20.86 | \$ | 0.0735 |  | 29 | \$ | 2.13 | \$ | (18.73) | -89.78\% |
| Smart Meter Entity Charge (if applicable) | \$ | - | 1 | \$ | . | s | - |  |  | \$ | - | \$ | - |  |
| Sub-Total B - Distribution (includes Sub-Total A) |  |  |  | s | 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) |  |  |  | s | 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) | \$ | 0.0004 | 10,495 | \$ | 4.20 | \$ | 0.0004 |  | 10,307 | \$ | 4.12 | \$ | (0.08) | -1.79\% |
| Rural and Remote Rate Protection (RRRP) | \$ | 0.0003 | 10,495 | \$ | 3.15 | \$ | 0.0003 |  | 10,307 | \$ | 3.09 | \$ | (0.06) | -1.79\% |
| Standard Supply Service Charge | \$ | 0.2500 |  | \$ | 0.25 | s | 0.2500 | \$ | 1.00 | \$ | 0.25 | \$ | - | 0.00\% |
| Debt Retirement Charge (DRC) | \$ | 0.0070 | 10,000 | \$ | 70.00 | \$ | 0.0070 |  | 10,000 | \$ | 70.00 | \$ | - | 0.00\% |
| TOU - Off Peak | \$ | 0.0650 | 6822 | \$ | 443.41 | s | 0.0650 |  | 6699 | \$ | 435.46 | \$ | (7.95) | -1.79\% |
| TOU - Mid Peak | \$ | 0.0950 | 1784 | \$ | 169.49 | s | 0.0950 |  | 1752 | \$ | 166.46 | \$ | (3.04) | -1.79\% |
| TOU - On Peak | \$ | 0.1320 | 1889 | \$ | 249.36 | s | 0.1320 |  | 1855 | \$ | 244.89 | \$ | (4.47) | -1.79\% |
| Commodity |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Global Adjustment |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Bill on Average IESO Wholesale Market Price |  |  |  | S | 2,378.59 |  |  |  |  | \$ | 2,989.28 | \$ | 610.68 | 25.67\% |
| HST |  | 13\% |  | \$ | 309.22 |  | 13\% |  |  | \$ | 388.61 | \$ | 79.39 | 25.67\% |
| 8\% Rebate |  | 8\% |  | \$ | - |  | 8\% |  |  | \$ | - |  |  |  |
| Total Bill on Average IESO Wholesale Market Price |  |  |  | s | 2,687.81 |  |  |  |  | \$ | 3,377.88 | \$ | 690.07 | 25.67\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |





## APPENDIX D

## REVENUE REQUIREMENT WORK <br> FORM

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## 触 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers



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 rato mhe 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 ate 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 results.

## 侸 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers

\author{

1. Info <br> 2. Table of Contents <br> 3. Data Input Sheet <br> 4. Rate Base <br> 5. Utility Income <br> 6. Taxes PILs <br> 7. Cost of Capital <br> 8. Rev Def Suff <br> 9. Rev Reqt <br> 10. Load Forecast <br> 11. Cost Allocation <br> 12. Residential Rate Design <br> 13. Rate Design and Revenue Reconciliation <br> 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.

## Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2019 Filers 

Data Input ${ }^{(1)}$

1 Rate Base
Gross Fixed Assets (average)
Accumulated Depreciation (average)
Allowance for Working Capital
Controllable Expenses
Cost of Powe
Working Capital Rate (\%)

| Initial Application | (2) | Adjustments |
| :---: | :---: | :---: |
| $\begin{gathered} \$ 184,201,142 \\ (\$ 26,210,491) \end{gathered}$ | (5) | $\begin{gathered} \text { \#\#\#\#\#\#\#\#\#\#\#\#\# } \\ \$ 746,309.65 \end{gathered}$ |
| $\begin{array}{r} \$ 18,355,589 \\ \$ 157,654,356 \\ 7.50 \% \end{array}$ | (9) | $\begin{array}{r} (\$ 360,412) \\ \$ 46,953,238 \end{array}$ |



## 2 Utility Income

Operating Revenues
Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:
Specific Service Charges
Late Payment Charges
Other Distribution Revenue
Other Income and Deductions

| $\$ 33,626,933$ | $(\$ 168,713)$ |
| ---: | ---: |
| $\$ 35,170,323$ | $(\$ 842,535)$ |
| $\$ 1,765,991$ | $\$ 367,088$ |
| $\$ 189,000$ | $\$ 0$ |
| $(\$ 300,000)$ | $\$ 0$ |
| $\$ 1,654,991$ | $(7)$ |
| $\$ 367,088$ |  |
| $\$ 18,575,648$ | $(\$ 365,000)$ |
| $\$ 6,703,335$ | $(\$ 271,130)$ |
| $\$ 200,710$ |  |
| $\$ 42,000$ |  |


|  | \$33,458,220 | (\$152,531) | \$33,305,689 |
| :---: | :---: | :---: | :---: |
|  | \$34,327,788 | \$0 | \$34,327,788 |
|  | \$2,133,079 | \$0 | \$2,133,079 |
|  | \$189,000 | \$0 | \$189,000 |
|  | \$ - | \$0 | \$ - |
|  | $(\$ 300,000)$ | \$0 | $(\$ 300,000)$ |
|  | \$2,022,079 | \$0 | \$2,022,079 |
| \$ | 18,210,648 |  | \$18,210,648 |
| \$ | 6,432,205 |  | \$6,432,205 |
| \$ | 200,710 |  | \$200,710 |
|  | 42000 |  | \$42,000 |

Total Revenue Offsets
Operating Expenses:
OM+A Expenses
Depreciation/Amortization
Property taxes
Other expenses
(\$3,954,470)

| $(\$ 4,098,966)$ |
| ---: |
| $\$ 568,382$ |
| $\$ 773,309$ |
| $15.00 \%$ |
| $11.50 \%$ |
| $0.00 \%$ |

(\$4,098,966)
Adjustments required to arrive at taxable income
Utility Income Taxes and Rates: Income taxes (not grossed up) income taxes (grossed up)
Federal tax (\%)
Provincial tax (\%)
Income Tax Credits

|  |
| ---: |
| $\$ 585,231$ |
| $\$ 796,233$ |
| $15.00 \%$ |
| $11.50 \%$ |
| $\$-$ |


| $(\$ 4,098,966)$ |
| ---: |
| $\$ 568,382$ |
| $\$ 773,309$ |
| $15.00 \%$ |
| $11.50 \%$ |
| $0.00 \%$ |

4 Capitalization/Cost of Capital Capital Structure:

Long-term debt Capitalization Ratio (\%) Short-term debt Capitalization Ratio (\%) Common Equity Capitalization Ratio (\%) Prefered Shares Capitalization Ratio (\%)


Cost of Capital
Long-term debt Cost Rate (\%) Short-term debt Cost Rate (\%) Common Equity Cost Rate (\%) Prefered Shares Cost Rate (\%)

| $4.37 \%$ |
| :---: |
| $2.29 \%$ |
| $9.00 \%$ |
| $0.00 \%$ |


| $4.37 \%$ |
| :---: |
| $2.82 \%$ |
| $8.98 \%$ |
| $0.00 \%$ |


| $4.37 \%$ |
| :---: |
| $2.82 \%$ |
| $8.98 \%$ |
| $0.00 \%$ |

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.
${ }^{(1)} \quad$ 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 Data in column $E$ is for Application as or
(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.

## 腬 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

| Rate Base |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line No. | Particulars |  | Initial Application | Adjustments | Settlement <br> 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 | \$ - | \$173,825,304 |

(1) Allowance for Working Capital - Derivation

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

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.
Average of opening and closing balances for the year.

## 签 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers



## 筑 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers

## Taxes/PILs

| Line No. | Particulars | Application | Settlement <br> 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 | Federal tax (\%) | 15.00\% | 15.00\% | 15.00\% |
| 12 | Provincial tax (\%) | 11.50\% | 11.50\% | 11.50\% |
| 13 | Total tax rate (\%) | $\underline{26.50 \%}$ | $\underline{26.50 \%}$ | $\underline{26.50 \%}$ |

Notes

## 翟 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers

## Capitalization/Cost of Capital

| Line No. | Particulars | Capitalization Ratio |  | Cost Rate | Return |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Initial Application |  |  |  |
|  |  | (\%) | (\$) | (\%) | (\$) |
|  | 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 |
|  |  | Settlement Agreement |  |  |  |
|  | Debt | (\%) | (\$) | (\%) | (\$) |
| 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 |
|  | Equity |  |  |  |  |
| 4 | Common Equity | 40.00\% | \$69,530,121 | 8.98\% | \$6,243,805 |
| 5 | Preferred Shares | 0.00\% | \$ | 0.00\% | \$ - |
| 6 | Total Equity | 40.00\% | \$69,530,121 | 8.98\% | \$6,243,805 |
| 7 | Total | 100.00\% | \$173,825,304 | 6.15\% | \$10,690,995 |
|  |  | Per Board Decision |  |  |  |
|  | Debt | (\%) | (\$) | (\%) | (\$) |
| 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 |
|  | Equity |  |  |  |  |
| 11 | Common Equity | 40.00\% | \$69,530,121 | 8.98\% | \$6,243,805 |
| 12 | Preferred Shares | 0.00\% | \$ | 0.00\% | \$ - |
| 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

## 解 Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2019 Filers 

## Revenue DeficiencylSufficiency



Notes:
(1)

## 㥒 Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2019 Filers

## Revenue Requirement

| Line No. | Particulars | Application | Settlement <br> 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 |
|  | 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) | \$ - | \$ - | \$ - |

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

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

## 篤 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: | Per Board Decision |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Customer Class |  | Application |  |  | ent Agreemen |  |  | ard Decision |  |
|  | Input the name of each customer class. | Customer $I$ Connections Test Year average or mid-year | kWh Annual | kW/kVA ${ }^{(1)}$ | Customer I Connections Test Year average or mid-year | kWh <br> Annual | kW/kVA ${ }^{(1)}$ | Customer $I$ Connections Test Year average or mid-year | kWh <br> Annual | kW/kVA ${ }^{(1)}$ |
| 1 | Residential | 58,677 | 466,068,279 | - | 58,677 | 461,453,716 |  | 58,677 | 461,453,716 |  |
| 2 | GS <50 | 6,451 | 195,276,256 | - | 6,451 | 193,967,011 |  | 6,451 | 193,967,011 |  |
| 3 | GS> 50-999 kW | 801 | 493,112,062 | 1,574,312 | 801 | 491,288,356 | 1,568,556 | 801 | 490,088,356 | 1,564,769 |
| 4 | GS> 1,000-4,999 kW | 30 | 231,017,192 | 592,051 | 30 | 229,378,990 | 588,206 | 30 | 214,108,990 | 552,369 |
| 5 | Large Use | 2 | 145,503,126 | 382,038 | 2 | 145,141,006 | 361,276 | 2 | 145,141,006 | 330,833 |
| 6 | Street Light | 16,260 | 5,367,464 | 15,467 | 16,260 | 3,798,281 | 10,945 | 16,260 | 3,798,281 | 10,945 |
| 7 | Sentinel | 168 | 126,989 | 343 | 168 | 126,989 | 343 | 168 | 126,989 | 343 |
| 8 | Unmetered Scattered Load | 499 | 2,273,988 | - | 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 | 2 | 12,605,162 | 24,387 |
| 10 | Embedded Distributor Waterloo North Hydro - | 1 | 58,104,381 | 114,657 | 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 | 1 | 12,191,720 | 29,011 |
| 12 | Embedded Distributor Brantford Power - BCP | 1 | 347,757 | 1,075 | 1 | 347,757 | 1,075 | 1 | 347,757 | 1,075 |
| 13 | Embedded Distributor Hydro One 2 - BCP | 4 | 43,274,122 | 0 | 4 | 43,274,122 | 102,973 | 4 | 43,274,122 | 102,973 |
| 14 |  |  |  |  |  |  |  |  |  |  |
| 15 |  |  |  |  |  |  |  |  |  |  |
| 16 17 |  |  |  |  |  |  |  |  |  |  |
| 18 |  |  |  |  |  |  |  |  |  |  |
| 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)

# 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: Per Board Decision

A) Allocated Costs

(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.
B) Calculated Class Revenues

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable $\times 12$ 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 " $1+\mathrm{d}$ " on worksheet $\mathrm{O}-1$, cell C 22 . " 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,
C) Rebalancing Revenue-to-Cost Ratios

(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.
(D) Proposed Revenue-to-Cost Ratios ${ }^{(11)}$

(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'.

# 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 <br> Requirement ${ }^{1}$ | $\$$ | $19,573,578.76$ |
| :--- | :--- | :--- |


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

B Current Fixed/Variable Split

|  | Base Rates | Billing Determinants | Revenue | \% of Total Revenue |
| :--- | ---: | ---: | ---: | ---: |
| Fixed | 21.80819867 | 58,677 | $\$$ | $15,355,735.85$ |
| Variable | 0.004708725 | $461,453,716$ | $\$$ | $2,172,858.70$ |$)$

C Calculating Test Year Base Rates

| Number of Remaining Rate Design Policy <br> Transition Years ${ }^{2}$ | 2 |  | Test Year Base Rates <br> @ Current F/V Split |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Test Year Revenue @ 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 | \$ |
| Difference Between Revenues @ Proposed Rates |  |
| and Class Specific Revenue Requirement | $(\$ 10,173.71)$ |

## Notes:

[^19]
## Revenue Requirement Workform

 (RRWF) for 2019 FilersRate Design and Revenue Reconciliation



The FixediNariale spint, for each customer class, dirives the "rate genenator" portion of othis sheet of the RRWF. Ony

Ontario 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.)
(Cease 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
${ }^{(2)}$ )
${ }^{(2)}$ Short description of chance. issue. etc
Summary of Proposed Changes

|  |  |  | Cost of Capital |  | Rate Base and Capital Expenditures |  |  | Operating Expenses |  |  | Revenue Requirement |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Reference ${ }^{(1)}$ | Item / Description ${ }^{(2)}$ | Regulated Return on Capital | Regulated Rate of Return | Rate Base | Working Capital | $\begin{aligned} & \text { Working Capital } \\ & \text { Allowance (\$) } \end{aligned}$ | Amortization / Depreciation | Taxes/PILs | OM\&A | Service Revenue Requirement | $\begin{gathered} \text { Other } \\ \text { Revenues } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Base Revenue } \\ \text { Requirement } \end{array}$ | Grossed up <br> Revenue <br> Deficiency I <br> 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 | $\begin{array}{\|\|rr} \mid \$ & 10,776,272 \\ \$ & 268,884 \end{array}$ | $6.14 \%$ $0.00 \%$ | \$r\$ $175,572,184$ <br> $\$$ $4,380,787$ <br>   | \$ $2222,967,772$ | $\begin{array}{rr} \$ & 16,722,583 \\ \$ & 3,521,837 \end{array}$ | $\begin{array}{\|cc} \$ & 6,460,652 \\ -\$ & 242,683 \end{array}$ | $\left\|\begin{array}{rr} \$ & 732,168 \\ -\$ & 64,065 \end{array}\right\|$ | \$ $18.575,648$ | $\begin{array}{\|lr} \hline \$ & 36,787,451 \\ -\$ & 37,863 \end{array}$ | $\begin{array}{\|rr} \$ & 1,641,556 \\ -\$ & 13,435 \end{array}$ | $\begin{array}{\|lr} \$ \$ & 35,145,895 \\ -\$ & 24,428 \end{array}$ | $\begin{array}{lr} \$ & 1,687,675 \\ \$ & 144,285 \end{array}$ |
| 2 | 3-Staff-56 | Pole rental impact Change | $\begin{array}{\|l\|} \hline \$ \\ \$ \\ \$ \\ \hline \end{array}$ | $\begin{aligned} & 6.14 \% \\ & 0.00 \% \end{aligned}$ | \$ 175,572,184 | \$ 222,967,772 | $\begin{array}{ll} \$ & 16,722,583 \\ \$ & - \end{array}$ | $\begin{array}{\|ll} \$ & 6,460,652 \\ \$ & - \end{array}$ | $\begin{array}{ll} \$ & 732,168 \\ \$ & - \end{array}$ | $\begin{array}{\|cc} \$ & 18,575,648 \\ \$ & - \end{array}$ | $\begin{array}{\|lc} \$ & 36,787,451 \\ \$ & - \end{array}$ | $\begin{array}{\|rr} \$ & 1,870,459 \\ \$ & 228,903 \end{array}$ | $\begin{array}{\|rr} \$ \$ & 34,916,992 \\ -\$ & 228,903 \end{array}$ | $\begin{array}{rr} \$ & 1,458,772 \\ -\$ & 228,903 \end{array}$ |
| 3 | 1-Staff-15 f) | Remove BPI Shared Services Change | \$\$ $10,641,468$ <br> $-\$$ 134,804 | $6.14 \%$ $0.00 \%$ | \$\$ $173,375,892$ <br>   | \$ $222,772,772$ | $\begin{array}{rr} \$ & 16,707,958 \\ -\$ & 14,625 \end{array}$ | $\begin{array}{\|rr} \$ & 6,423,985 \\ -\$ & 36,667 \end{array}$ | $\begin{array}{\|rr\|} \hline \$ & 753,897 \\ \$ & 21,729 \end{array}$ | $\left\|\begin{array}{rr} \$ & 18,380,648 \\ -\$ & 195,000 \end{array}\right\|$ | $\begin{array}{\|lr} \hline \$ & 36,442,709 \\ -\$ & 344,742 \end{array}$ | $\begin{array}{lc} \$ & 1,870,459 \\ \$ & - \end{array}$ | $\begin{array}{\|rr} \$ \$ & 34,572,250 \\ -\$ & 344,742 \end{array}$ | $\begin{array}{rr} \$ & 1,114,029 \\ -\$ & 344,742 \end{array}$ |
| 4 |  | Settlement Proposal Change | $\begin{array}{\|l\|l\|l\|l\|l\|l\|l\|} \hline \$ & 10,690,995 \\ \hline \end{array}$ | $\begin{aligned} & 6.15 \% \\ & 0.01 \% \end{aligned}$ | $\begin{array}{\|lr} \$ & 173,825,304 \\ \$ & 449,412 \end{array}$ | $\left\|\begin{array}{rr} \$ & 222,602,772 \\ -\$ & 170,000 \end{array}\right\|$ | $\begin{array}{\|cc} \$ & 16,695,208 \\ -\$ & 12,750 \end{array}$ | $\left\lvert\, \begin{array}{\|rr} \hline \$ & 6,432,205 \\ \$ & 8,220 \end{array}\right.$ | $\begin{array}{lr} \$ & 773,309 \\ \$ & 19,412 \end{array}$ | $\left\|\begin{array}{rr} \$ & 18,210,648 \\ -\$ & 170,000 \end{array}\right\|$ | $\begin{array}{\|lr} \hline \$ & 36,349,867 \\ -\$ & 92,842 \end{array}$ | $\left\|\begin{array}{cc} \$ & 2,022,079 \\ \$ & 151,620 \end{array}\right\|$ | $\begin{array}{\|rr} \$ & 34,327,788 \\ -\$ & 244,462 \end{array}$ | $\begin{array}{cc} \$ & 869,568 \\ -\$ & 244,461 \end{array}$ |
| 5 |  | Final Decision <br> Change | $\\| \$ 10,690,995$ | $\begin{aligned} & 6.15 \% \\ & 0.00 \% \end{aligned}$ | \$ 173,825,304 | $\begin{array}{lr} \$ & 222,602,772 \\ \$ & - \end{array}$ | $\begin{array}{ll} \$ & 16,695,208 \\ \$ & - \end{array}$ | \$ 6,432,205 | $\left\|\begin{array}{ll} \$ & 773,309 \\ \$ & - \end{array}\right\|$ | $\begin{array}{ll}\$ & 18,210,648 \\ \$ & -\end{array}$ | \$ 36,349,867 | $\begin{aligned} & \$ \\ & \$ \\ & \$ 2,022,079 \end{aligned}$ | $\begin{array}{\|l\|l} \$ & 34,327,788 \\ \$ \end{array}$ | $\begin{array}{lr} \$ & 1,022,100 \\ \$ & 152,531 \end{array}$ |
| 6 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## APPENDIX E

## DVA CONTINUITY SCHEDULE

EB-2018-0028

## 䇾 Ontario 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
$\square$ Pale green cells represent input cells
$\square$ Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list
$\square$ 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.

## Instructions

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


| 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. <br> Under \#2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. <br> If no, proceed to \#3a in step 8. <br> If yes, tab 6.2a. will be generated. Proceed to \#3a in step 8. <br> Under \#3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. $\mathrm{kWh} / \mathrm{kW}$ for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1 a . and 6.2 a ., respectively. Each transition customer identified in tab 6 , table 3 a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1 a . and 6.2 a . The data in tab 6 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable. <br> Under \#3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable. |
| :---: | :---: | :---: | :---: |
| 6.1a. - GA Allocation | This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance). | 10 | This tab is generated when the utility indicates that they have transition customers in tab 6, \#2a during the period when the GA balance accumulated. <br> In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). <br> The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7. |
| 6.2 - CBR | This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated. | 11 | This tab is generated when the utility checks in tab 2a. that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. <br> The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6 . |
| 6.2a - CBR_B Allocation | This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance). | 12 | This tab is generated when the utility indicates that they have transition customers in tab 6 , \#2b during the period where the CBR Class $B$ balance accumulated. In B16 select the year when the balance in CBR Class B was last disposed. <br> In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for eiher partial or full year). <br> The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider. |
| 7 - Calculation of Def-Var RR | This tab calculates all the applicable DVA rate riders. | 13 | Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly . |
|  |  |  |  |

## 2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595 , s data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31,2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved 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 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 have never been disposed, start inputting data from the year the account was approved to be used

|  | 2012 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions ${ }_{\text {a }} \begin{gathered}\text { Account } \\ \text { Number }\end{gathered}$ |  | Transactions(1) Debit/ (Credit) during 2012 | $\underset{\substack{\text { OEEB-Approved } \\ \text { Disposition during } \\ \text { 2012 }}}{ }$ | $\begin{gathered} \text { Pincipal } \\ \text { Adjustments during } \\ 2012 \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Prinicial } \\ \text { Balance as of } \\ \text { Dec-31-12 } \end{gathered}$ | $\begin{gathered} \text { Opening } \\ \text { Interest } \\ \text { Amounts as of } \\ \text { Jan-1-12 } \end{gathered}$ | Interest Jan-1 to Dec-31-12 | OEB-Approved Disposition during 2012 during 2012 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(1) } \\ \text { during } 2012 \end{gathered}$ | Closing Interest <br> Amounts os of <br> Dec. 3112 |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account 1550 |  |  |  |  | \$0 |  |  |  |  | \$0 |
| Smart Metering Entity Charge Variance Account 1551 |  |  |  |  |  |  |  |  |  |  |
| RSVA - Wholesale Market Serice Charge ${ }^{9} 1580$ |  |  |  |  | \$0 |  |  |  |  | \$0 |
| Variance WMS - Sub-account CBR Class A ${ }^{9}$ a 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 |  |  |  |  | so |
| RSVA - Global Adjustment ${ }^{\text {12 }}{ }^{\text {2 }}$ ( 1589 |  |  |  |  | \$0 |  |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ${ }^{7}$ ( ${ }^{\text {a }}$ |  |  |  |  | \$0 |  |  |  |  | so |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ${ }^{7}$ ( 1595 |  |  |  |  | \$0 |  |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ${ }^{7}$ ( ${ }^{\text {a }}$ |  |  |  |  | \$0 |  |  |  |  | so |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ${ }^{7}$ ( 1595 |  |  |  |  | \$0 |  |  |  |  | \$0 |
|  |  |  |  |  | \$0 |  |  |  |  | \$0 |
| ${ }^{\text {Disposition and Recovery/Refiud of Regulatory Balances (2017) }{ }^{7}} 151595$ |  |  |  |  | \$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) |  |  | so |  | \$0 | so | \$0 | \$0 |  |  |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | \$0 | \$0 | so | so | so | so | \$0 | \$0 | so | \$0 |
| RSVA - Global Adjustment $12 \times 1589$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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

## Deferral/Variance Account Workfs

This continuity schedule must be completed for each account and sub-account that the utitart inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 Ig 2014
balance in the Adjustment column under 2014. For each Account 1595 sub-account, start itarting in 2014 balance in the Adjustment column under 2014. For each Account 1595 sub-account, start titarting in
when the relevant balances approved for disposition was first transferred into Account 15iould be
provided starting from the vintage year. For any new accounts that have never been dispo

|  | 2013 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions ${ }^{\text {a }}$ Acount | $\underset{\substack{\text { Opening } \\ \text { Prinipal } \\ \text { Amountsan of fan- } \\ 1-13}}{\substack{\text { and } \\ \hline}}$ | Transactions(1) Debit/ (Credit) during 2013 | $\underset{\substack{\text { OEB-Approved } \\ \text { Disposition during } \\ 2013}}{ }$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during 2013 } \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Prinicial } \\ \text { Balance as of } \\ \text { Dec-31-13 } \end{gathered}$ | $\begin{gathered} \text { Opening } \\ \text { Interest } \\ \text { Amounts as of } \\ \text { Jan-1-13 } \end{gathered}$ | $\begin{aligned} & \text { Interest Jan-1 to } \\ & \text { Dec-31-13 } \end{aligned}$ | OEb-Approved Disposition during 20 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(2) } \\ \text { during 2013 } \end{gathered}$ | Closing Interest <br> Amounts as of <br> Dec. 3113 |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account 1550 <br>   <br>   <br> 1551  | so |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Smart Metering Entity Charge Variance Account 1551 |  |  |  |  | so | so |  |  |  | \$0 |
| RSVA - Wholesale Market Service Charge ${ }^{9}$, 1580 | so |  |  |  | so | so |  |  |  | ${ }_{50}$ |
| Variance WMS - Sub-account CBR Class A ${ }^{\circ}$ a 1580 |  |  |  |  |  |  |  |  |  |  |
| Variance WMS - Sub-account CBR Class B ${ }^{\circ}$ a ${ }^{\text {a }}$ (1580 |  |  |  |  |  |  |  |  |  |  |
| RSVA - Retai Transmission Network Charge 1584 | so |  |  |  | so | \$0 |  |  |  | \$0 |
| RSVA - Retail Transmission Connection Charge 1586 | so |  |  |  | so | \$0 |  |  |  | \$0 |
| RSVA - Power (excluding Global Adjustment ${ }^{12}$ 12 1588 | so |  |  |  | so | so |  |  |  | \$0 |
| RSVA - Global Adjustment ${ }^{\text {22 }}$ ( 1589 | so |  |  |  | so | so |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ${ }^{\text {² }}$, 1595 | so |  |  |  | so | \$0 |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ${ }^{7}$ | so |  |  |  | so | so |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ${ }^{7}$ | so |  |  |  | so | so |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ${ }^{7}$ | so |  |  |  | so | so |  |  |  | \$0 |
|  | so |  |  |  | so | \$0 |  |  |  | \$0 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Group 1 Sub-Total (including Account 1589-Global Adjustment) | so |  | \$0 | \$0 | \$0 | so | \$0 | \$0 | so |  |
|  | \$0 ${ }_{\text {s }}$ | \$0 | \$0 | \$0 | \$0 | \$00 | \$00 | \$0 | \$0 | \$00\| |

For all OEB-APproved dispositions, please ensure that the disposition amount has the same si
positive figure and credit balance are to have a negative figure) as per the related OEB decisior

## Deferral/Variance Account Workfs

This continuity schedule must be completed for each account and sub-account that the uti 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
bhen the relevant Aasanances capproved for disposition was first transferred into Account 15
provided starting from the vintage year. For any new accounts that have never been disp

|  | 2014 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions ${ }^{\text {a }}$ ( ${ }^{\text {Account }}$ Number | $\underset{\substack{\text { Opening } \\ \text { Prinipipl } \\ \text { Amounts.an of fan- } \\ 1-14}}{\substack{\text { and } \\ \hline}}$ | Transactions(1) Debit/ (Credit) during 2014 | $\begin{aligned} & \text { OEB-Approved } \\ & \text { Disposition during } \\ & 2014 \end{aligned}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during 2014 } \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Prinicipal } \\ \text { Balance as of } \\ \text { Dec-31-14 } \end{gathered}$ | $\begin{gathered} \text { Opening } \\ \text { Interest } \\ \text { Amounts as of } \\ \text { Jan-1-14 } \end{gathered}$ | Interest Jan-1 to Dec-31-14 | OEB-Approved Disposition during 2014 | $\begin{gathered} \text { Interest } \\ \begin{array}{c} \text { Adjustments(2) } \\ \text { during 2014 } \end{array} \end{gathered}$ | Closing Interest <br> Amounts as of <br> Dec.31-14 |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account ${ }^{\text {L }}$, 1550 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Smart Metering Entity Charge Variance Account 1551 | so |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| RSVA - Wholesale Market Serice Charge ${ }^{\text {a }}$ ( 1580 | so |  |  |  | so | \$0 |  |  |  | \$0 |
| Variance WMS - Sub-account CBR Class A ${ }^{9}$ a 1580 |  |  |  |  |  |  |  |  |  |  |
| Variance WMS - Sub-account CBR Class B ${ }^{\text {a }}$ ( 1580 |  |  |  |  |  |  |  |  |  |  |
| RSVA - Retail Transmission Network Charge 1584 | so |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| RSVA - Retail Transmission Connection Charge 1586 | so |  |  |  | so | \$0 |  |  |  | \$0 |
| RSVA - Power (excluding Global Adjustment ${ }^{1{ }^{12}} 1588$ | so |  |  |  | so | \$0 |  |  |  | \$0 |
| RSVA - Global Adjustment ${ }^{\text {12 }}$ 2 1589 | so |  |  |  | \$0 | so |  |  |  | \$0 |
|  | so |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ${ }^{7}{ }^{\text {a }}$ | so |  |  |  | so | \$0 |  |  |  | \$0 |
|  | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
|  | \$0 |  |  |  | so | \$0 |  |  |  | \$0 |
|  | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
|  | \$0 |  |  |  | so | \$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 | \$0 |  |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) <br> RSVA - Global Adjustment 12 | \$0 ${ }_{\text {S }}$ | \$0 | \$00 | \$0 | \$0 ${ }_{\text {\$0 }}$ | \$0 | \$00 | \$0 | \$0 | $\$ 0$ $\$ 0$ |

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

## Deferral/Variance Account Workfs

This continuity schedule must be completed for each account and sub-account that the uti 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
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 $\underbrace{\substack{\text { a } \\ \hline}}_{\substack{\text { Account } \\ \text { Number }}}$ |  | Transactions(1) Debit / (Credit) during 2015 | $\begin{gathered} \text { OEB-Approved } \\ \text { Dispospition during } \end{gathered}$ | $\begin{gathered} \text { Principal } \\ \text { Adiusiments(2) } \\ \text { during } 2015 \end{gathered}$ | $\underset{\substack{\text { Prosing } \\ \text { Palanipal } \\ \text { Bec-31-15 of }}}{\text { Deces }}$ | $\begin{gathered} \text { Opening } \\ \text { Interest } \\ \text { Amounts as of } \\ \text { Jan-1-15 } \end{gathered}$ | Interest Jan-1 to Dec-31-15 | OEB-Approved Disposition during 2015 during 201 | $\begin{gathered} \text { Interest } \\ \begin{array}{c} \text { Adjustments(2) } \\ \text { during 2015 } \end{array} \end{gathered}$ | Closing Interest <br> Amountsan of <br> Dec.31-15 |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account 1550 | so | -\$568,358 | so | \$0 | - $\$ 568,358$ | \$0 | \$2,283 | \$0 | so | \$2,283 |
| Smart Metering Entity Charge Variance Account 1551 | \$0 | \$ $\$ 26,362$ | so | \$0 | -\$26,362 | \$0 | \$ $\$ 313$ | \$0 | \$0 | \$ $\$ 313$ |
| RSVA - Wholesale Market Serice Charge ${ }^{9}$ a 1580 | \$0 | -53,992,152 | so | \$0 | -\$3,992,152 | \$0 | - \$157,241 | \$0 | \$0 | -\$157,241 |
| Variance WMS - Sub-account CBR Class A ${ }^{\text {Q }}$, 1580 |  | \$16,722 | so | \$0 | \$16,722 | \$0 | \$55 | \$0 | so | \$55 |
| Variance WMS - Sub-account CBR Class B ${ }^{\text {a }}$ ( 1580 |  | \$443,142 | \$0 | \$0 | \$443,142 | \$0 | \$1,398 | \$0 | \$0 | \$1,398 |
| RSVA - Retail Transmission Network Charge 1584 | so | \$435,755 | \$0 | \$0 | \$435,755 | \$0 | \$8,469 | \$0 | \$0 | \$8,469 |
| RSVA - Retail Transmission Connection Charge 1586 | \$0 | \$204,502 | so | \$0 | \$204,502 | \$0 | \$9,259 | \$0 | so | \$9,259 |
| RSVA - Power (excluding Global Adjustment ${ }^{12}$ 12 1588 | so | -55,965,487 | so | \$0 | -\$5,965,487 | \$0 | -\$19,154 | \$0 | \$0 | -\$19,154 |
| RSVA - Global Adjustment ${ }^{\text {12 }}$ ( 1589 | so | \$6,770,990 | so | \$0 | \$6,770,990 | 50 | \$32,918 | \$0 | \$0 | \$32,918 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ${ }^{7}$ ( ${ }^{\text {a }}$ | so | so | so | \$0 | \$0 | 0 | so | \$0 | \$0 | \$0 |
| Disposition and Recover//Refund of Regulatory Balances (2013) ${ }^{7}$ | so | \$992,644 | so | \$0 | \$992,644 | \$0 | - $\$ 788,821$ | \$0 | \$0 | - $\$ 788,881$ |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ${ }^{7}$ | so | -\$276,196 | so | \$0 | -\$276,196 | s | -\$13,809 | \$0 | \$0 | -\$13,809 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ${ }^{7}$ | so | - $\$ 438,526$ | so | \$0 | - $\$ 438,526$ | 0 | - \$37,745 | \$0 | \$0 | - $\$ 37,745$ |
|  | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ${ }^{7}$ ( 1595 | so | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so |
| Not to be disposed of until a year atter rate rider has expired and that balance has been audited |  |  |  |  |  |  |  |  |  |  |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) |  | -\$2,404,225 |  | \$0 | -\$2,404,225 | \$0 |  |  |  |  |
| Grup 1 Sub-Total ( excluding Account 1589 - Global Adjustment) ${ }^{\text {CSu }}$ | \$0 | - $89,174,315$ | \$0 | \$0 | -9,9,174,315 | \$0 | - 9995,619 | \$0 | \$0 | -\$995,61919 |
| RSVA- Global Adjustment 12 |  | \$6,770,090 | \$0 | \$0 | \$6,770,090 | \$0 | \$32,918 |  |  | \$32,918 |

For all OEB-Approved dispositions, please ensure that the disposition amount has the same si
positive figure and credit balance are to have a negative figure) as per the related $O E B$ decisior

## Deferral/Variance Account Workfs

This continuity schedule must be completed for each account and sub-account that the uti 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 $i$

provided starting from the vintage year. For any new accounts that have never been disp

|  | 2016 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions $\underbrace{\substack{\text { a } \\ \hline}}_{\substack{\text { Account } \\ \text { Number }}}$ | $\underset{\substack{\text { Opening } \\ \text { Prininal } \\ \text { Amounts as of fan. } \\ \text { 1-16 }}}{\substack{\text { and }}}$ | Transactions(1) <br> Debit/ (Credit) during 2016 | $\underset{\substack{\text { Oisposititponved during } \\ \text { Dinc }}}{\text { OPA }}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during } 2016 \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Prinicial } \\ \text { Balance of of } \\ \text { Dec-31-16 } \end{gathered}$ | 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 <br> Amounts as of <br> Dec-31-1 |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account 1550 | - $\$ 568,358$ | \$249,917 | \$294,241 | so | -5524,034 | \$2,283 | \$3,759 | \$896 | \$0 | \$2,372 |
| Smart Metering Entity Charge Variance Account 1551 | -\$26,362 | -\$25,614 | -\$11,746 | s0 | -\$40,230 | -\$313 | - 9905 | - 669 | so | - 5519 |
| RSVA - Wholesale Market Serice Charge ${ }^{9}$ a 1580 | - $\mathbf{3}, 992,152$ | \$1,857,924 | -\$227,099 | -\$1,276 | -\$5,624,253 | - \$157,241 | . 554,457 | \$3,343 | \$14 | 215,055 |
| Variance WMS - Sub-account CBR Class A ${ }^{\text {Q }}$, 1580 | \$16,722 | -\$16,722 | \$0 | so | \$0 | \$55 | - 55 | so | so | \$0 |
| Variance WMS - Sub-account CBR Class B ${ }^{\text {a }}$ ( 1580 | \$443,142 | \$199,985 | \$0 | so | \$643,127 | \$1,398 | \$6,520 | so | \$0 | \$7,918 |
| RSVA - Retail Transmission Network Charge 1584 | \$435,755 | - $\$ 49,251$ | \$364,808 | \$0 | \$21,696 | \$8,469 | \$13,353 | \$10,113 | \$0 | \$11,709 |
| RSVA - Retail Transmission Connection Charge 1586 | \$204,502 | -\$143,488 | \$253,523 | \$0 | -\$192,509 | \$9,259 | \$45,136 | \$13,444 | \$0 | \$40,952 |
| RSVA - Power (excluding Global Adjustment ${ }^{12}$ 12 1588 | -\$5,965,487 | \$850,620 | -\$1,417,577 | \$303,032 | -\$3,394,258 | -\$19,154 | - 988,540 | -\$6,756 | \$3,333 | \$107,605 |
| RSVA - Global Adjustment ${ }^{\text {12 }}$ ( 1589 | \$6,770,990 | \$575,405 | \$2,140,227 | - 8476,124 | \$4,729,144 | \$32,918 | \$88,047 | -\$9,585 | -\$5,237 | \$125,313 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ${ }^{7}$ | so | \$0 | \$0 | \$0 | so | \$0 | \$0 | so | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ${ }^{7}{ }^{7}$ | \$992,644 | -\$791,304 | \$201,340 | so | so | - $\$ 788,821$ | \$764,004 | -\$24,817 | \$0 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ${ }^{7}$ | \$276,196 | \$149,378 | \$0 | so | -\$126,818 | -\$13,809 | \$103,516 | so | \$0 | -\$117,325 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ${ }^{7}$ | - \$438,526 | \$330,066 | \$0 | \$0 | -\$108,459 | -\$37,745 | -\$2,441 | \$0 | \$0 | \$40,186 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ${ }^{7}$ (2905 | \$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) ${ }^{7} \quad 1595$ | so | so | \$0 | so | so | \$0 | \$0 | so | \$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 |  |  |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | - $89,174,315$ | -\$2.063,685 | -\$2,140,229 | \$301,756 | - $\$ 8,796,015$ | -9995,619 | \$570,350 | \$9,586 | \$3,319 | \$ \$431,536 |
| RSVA - Global Adjustment $12 \times 1589$ | \$6,770,090 | \$575,405 | \$2,140,227 | - 8476,124 | \$4,729,144 | \$32,918 | \$88,047 | -\$9,585 | -55,237 | \$125,313 |

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

## Deferral/Variance Account Workfs

This continuity schedule must be completed for each account and sub-account that the uti 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 disp

|  | 2017 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions $\substack{\text { Account } \\ \text { Number }}_{\substack{\text { a } \\ \hline}}$ | $\underset{\substack{\text { Opening } \\ \text { Prinipal } \\ \text { Amounts as of fan. } \\ \text { 1-17 }}}{\substack{\text { and }}}$ | $\begin{gathered} \text { Transactions(1) } \\ \text { Cebit (Chereit) } \\ \text { during } 2017 \end{gathered}$ | $\begin{gathered} \text { OEB-Approved } \\ \text { Dispospition during } \\ 2017 \end{gathered}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during } 2017 \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Branipal } \\ \text { Baceas } \\ \text { Dec.asi-17 of } \end{gathered}$ | $\underset{\substack{\text { Opening } \\ \text { Intererst } \\ \text { Amounsas of } \\ \text { Jan-1-17 }}}{ }$ | Interest Jan-1 to Dec-31-17 | OEB-Approved Disposition during 2017 during 20 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(2) } \\ \text { during 2017 } \end{gathered}$ | Closing Interest <br> Amounts os of <br> Dec.31-17 |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account 1550 | -5524,034 | \$302,251 | \$0 | so | - 8826,285 | -\$2,372 | \$8,423 | \$0 | s0 | \$10,795 |
| Smart Metering Enity Charge Variance Account 1551 | - $\$ 40,230$ | -\$16,691 | so | so | -\$56,921 | - 5519 | - 8648 | \$0 | \$0 | -\$1,167 |
| RSVA - Wholesale Market Senice Charge ${ }^{9} 1580$ | - $95,624,253$ | \$1,682,470 | so | so | -\$7,306,723 | -\$215,055 | - 882,220 | \$0 | \$0 | - \$297,275 |
| Variance WMS - Sub-account CBR Class A ${ }^{9}$ ( 1580 | \$0 | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Variance WMS - Sub-account CBR Class B ${ }^{9}$ a 1580 | \$643,127 | \$10,543 | \$0 | so | \$653,670 | \$7,918 | \$7,738 | \$0 | \$0 | \$15,656 |
| RSVA - Retail Transmission Network Charge 1584 | \$21,696 | -\$1,291,130 | so | so | -\$1,269,434 | \$11,709 | - 86,560 | \$0 | \$0 | \$5,149 |
| RSVA - Retail Transmission Connection Charge 1586 | -\$192,509 | -\$585,538 | \$0 | \$0 | -8778,047 | \$40,952 | -\$4,713 | \$0 | s0 | \$36,239 |
| RSVA - Power (excluding Global Adjustment ${ }^{12} 1588$ | -\$3,394,258 | \$4,805,379 | so | -\$4,225,834 | -\$2,814,713 | -\$107,605 | -\$66,021 | \$0 | 50 | -\$173,626 |
| RSVA - Global Adjustment ${ }^{\text {12 }}{ }^{\text {2 }}$ ( 1589 | \$4,729,144 | -\$2,481,638 | so | \$3,435,588 | \$5,683,094 | \$125,313 | \$81,601 | so | s0 | \$206,914 |
|  | so | \$0 | so | so | \$0 | \$0 | \$0 | \$0 | 50 | \$0 |
|  | so | \$0 | so | so | so | \$0 | \$0 | \$0 | \$0 | so |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ${ }^{7}$ ( 1595 | -\$126,818 | - $\$ 20$ | so | so | -\$126,838 | -\$117,325 | \$8,656 | \$0 | \$0 | \$108,669 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ${ }^{7}$ ( 1595 | - 8108,459 | \$771 | \$0 | so | -\$107,688 | -\$40,186 | -\$1,336 | \$0 | so | - $\$ 41,522$ |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ${ }^{7}$ (20) ${ }^{\text {/ }}$ | \$549,724 | \$206,753 | so | so | \$342,971 | -99,052 | \$4,711 | \$0 | \$0 | - 54,341 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ${ }^{7} \quad 1595$ | \$0 | -593,072 | - \$142,520 | so | \$49,448 | \$0 | \$730 | \$3,592 | so | \$4,322 |
| Not to be disposed of until a year after rate rider has expired and that balance has been audited |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | so |  |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | - $98.7966,015$ | \$ $\$ 638.769$ | -\$142,520 |  | -\$12,240.560 | - $-4331,536$ | -\$148,086 | -\$3,592 | \$0 | \$5576,030 |
| RSVA - Global Adjustment $12 \times 1589$ | \$4,729,144 | -\$2,481,638 | so | \$3,435,588 | \$5,683,094 | \$125,313 | \$81,601 | \$0 | \$0 | \$206,914 |

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

EB-2018-0028

This continuity schedule must be completed for each account and sub-account that the uti 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 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 when ine relevant balances approved for disposition was first transferred into Account is

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 tast disposed to 15017), check off the checkbox

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

If you had any customers classified as Class A at any point
period where the balance in 1580 sub-account CBR Class perion where the balance in 1588 subu-account CRR Class
(i.e. from the year the balance was bast disposed to 2017 ), check off t $\square$
If you had Class A customer(s) during this period, Tab 6.2 wi
generated. Account 1580 sub-account CBR Class B will be $C$ generated. Account 1580 sub-account CBR Class
through a rate rider using information in Tab 6.2 .
If you only had Class B customers during this period, the ba
sub-account CBR Class B will be allocated and disposed w sub-account
1580 WMS.

|  | 2018 |  |  |  | Projected Interest on Dec-31-17 Balances |  |  |  |  | 2.1.7 RRR |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions $\begin{gathered}\text { Account } \\ \text { Number }\end{gathered}$ |  |  | $\begin{gathered} \text { Closing Principal } \\ \text { Balances an of Dec } \\ \text { 31-17 Adjusted for } \\ \text { Dispositions during } \\ \text { 2018 } \\ \hline \end{gathered}$ | Closing Interest Balanes. of oce 31-17 Adijfed of Dispositions during 2018 | Projected Interest from Jan 1, <br> 2018 to December 31, 2018 on <br> Des 31 -17 balance <br> disposition during 2018 (6) for ad |  | Total Interest | Total Claim |  | As of Dee 31-17 | Variance <br> RRR vs. 2017 Balance (Principal + Interest) |
| Group 1 Accounts |  |  |  |  |  |  |  |  |  |  |  |
| LV Variance Account 1550 <br> 151  <br> 151  | - 5524,034 | - $\$ 11,456$ | - \$302,251 | \$660 | -55,629 | -\$4,048 | -59,017 |  | -5311,267.48 | \$887,081 | -s1 |
| Smart Metering Entity Charge Variance Account ${ }^{\text {S }}$ | - $\$ 40,230$ | -\$1,216 | -\$16,691 | \$49 | \$311 | \$224 | - 5485 |  | -517,176.14 | -558,089 | -51 |
| RSVA - Wholesale Market Senice Charge ${ }^{\text {a }}$, 1580 | - $55,624,253$ | - $\$ 312,542$ | -\$1,682,470 | \$15,267 | -531,336 | - \$22,531 | - \$38,600 |  | -51,721,069,77 | \$7,603,999 | -51 |
| $\begin{array}{ll}\text { Variance WMS - Sub-account CBR Class } \mathrm{A}^{9} & 1580 \\ \text { Variance WMS - Sub-account CBR Class } \mathrm{B}^{9} & 1580\end{array}$ | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$0 |  | 50.00 |  | so so |
|  | $\$ 643,127$ <br> $\$ 21,696$ | \$19,066 | - $\begin{array}{r}\$ 10,543 \\ -\mathbf{1 2} 21,130\end{array}$ | $-\$ 3,410$ $-\$ 6,936$ | - ${ }_{\text {\$24,047 }}$ | \$ $\begin{array}{r}\text { \$141 } \\ .\end{array}$ | - $\begin{array}{r}\text { \$3,072 } \\ -\$ 48,274\end{array}$ |  | 57.471.04 339.40328 | +\$669,326 | \$00 |
| RSVA - Retail Transmission Connection Charge 158 | -\$192,509 | \$37,615 | - $\$ 585 \%, 538$ | -\$1,376 | -\$10,906 | - $\$ 7,841$ | - $\$ 20,123$ |  | - 5 -5605,661.65 | - $\$ 7741,808$ | ${ }_{51}^{51}$ |
| RSVA - Power (excluding Global Adjustment) ${ }^{12}$ (12 1588 | - $\$ 3,394,258$ | \$166,439 | \$579,545 | -\$7,187 | \$10,794 | \$7,761 | \$11,368 |  | \$550,913.20 | \$2,348,159 | 180 |
| RSVA - Global Adjustment ${ }^{12}$ 12 1589 | \$4,729,144 | \$207,285 | \$953,949 | - 8371 | \$17,767 | \$12,775 | \$30,171 |  | \$984,120.86 | \$5,249,829 | \$640,179 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ${ }^{7}$ / 1595 | so | \$0 | \$0 | \$0 | \$0 | so | \$0 | $\square \mathrm{Cheak}$ to Dispose of Account | \$0.00 | \$0 | so |
|  | so | \$0 | \$0 |  | \$0 | \$0 |  |  | s0.00 | \$0 |  |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ${ }^{7}$, 1595 | \$ $\$ 126,818$ | -\$119,523 | - $\$ 20$ | \$10,854 | -50 | - 50 | \$10,854 | $\square$ Cheek to Dispose of Accunt | \$0.00 | \$235,507 | so |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ${ }^{7}{ }^{7} 1595$ | \$108,460 | -\$42,066 | \$772 | \$544 | so | \$0 | \$544 | $\square$ Cheek to ispose of Account | 50.00 | -\$149,210 |  |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ${ }^{7}{ }^{7} 1595$ | \$0 | \$0 | \$342,971 | -\$4,341 | \$6,388 | \$4,593 | \$6,640 | EChexk to ispose f f Accunt | \$349,611.06 | \$338,630 | s0 |
| 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-GIobal Adjustment) | - $54,616,595$ | - 8377,192 | -\$1,940,871 | \$8,077 | -\$36,163 | -\$26,002 | - 554,088 |  | -\$2,062,462.17 | -\$6,926,582 |  |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) <br> RSVA - Global Adjustment 12 | \$99,345,740 $\$ 4,729,144$ | - ${ }_{\text {- }} \mathbf{\$ 5 8 4 , 4 7 7}$ | - $\$ 2,894,820$ $\$ 953,949$ |  | - $\$ 173,930$ $\$ 1767$ | ${ }_{\text {- }}^{\text {- }}$ \$12,777 | ${ }_{\text {- }}^{\$ 804,260}$ |  | -$-3,046,583.03$ <br> $\$ 984,120.86$ | $-812,176,410$ $\$ 5,249,829$ | $\begin{aligned} & \$ 640,179 \\ & \hline 5640,179 \end{aligned}$ |
| RSU-Globaladustment2 1509 |  |  |  |  |  |  |  |  |  |  |  |

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

## Ontario Energy Board

## 2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the uility has approved for use as at Dec. 31,2016 , regardess of whether disposition is being requested for the account. For alr accounts, except for Account 1595, start 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.


## ferral/Variance Account Workforn

from the year Al stment 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 ing from the vintage year. For any new accounts that have never been disposed, start inputting data fron

|  |  | 2013 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions | ${ }_{\substack{\text { Account } \\ \text { Number }}}$ | $\underset{\substack{\text { Opening Principal } \\ \text { Amounts as of fan- } \\ 1-13}}{ }$ | Transactions(1) Debit/ (Credit) during 2013 | $\begin{gathered} \text { OEB-Approved } \\ \text { Disposition during } \\ \text { 2013 } \end{gathered}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during 2013 } \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Principal } \\ \text { Balance as of } \\ \text { Dec-31-13 } \end{gathered}$ | $\underset{\substack{\text { Opening } \\ \text { Interest } \\ \text { Amounsa sof of } \\ \text { Jan-1-13 ol }}}{\text { Jan }}$ | $\begin{gathered} \text { Interest Jan-1 to } \\ \text { Dec-31-13 } \end{gathered}$ | OEB-Approved Disposition during 2013 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(2) } \\ \text { during } 2013 \end{gathered}$ | Closing Interest Amounts as of Dec-3113 |
| 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 | $\begin{aligned} & 1508 \\ & 1508 \end{aligned}$ | \$0 |  |  |  | \$0 | \$0 |  |  |  | $\$ 0$ $\$ 0$ |
| Variance - Ontario Clean Energy Benefit Act ${ }^{3}$ | 1508 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 |  |  |  | \$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 |  |  |  | \$0 |
|  | 1508 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
|  | 1508 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
|  | 1508 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
|  | 1508 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Retail Cost Variance Account - Retail | 1518 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Misc. Deferred Debits Retail Cost Variance Account - STR | 1525 1548 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$90 |
| Board-Approved CDM Variance Account | 1567 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$0 |  |  |  | s0 | \$0 |  |  |  | \$0 |
| Deferred Rate Impact Amounts | 1574 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| RSVA - On--time | $\stackrel{1582}{ }$ | \$0 |  |  |  | \$0 | \$0 |  |  |  | $\$ 0$ $\$ 0$ |
| Other Deferred Credits | 2425 | \$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 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 | so | \$0 |
| Renewable Generation Connection Capital Deferral Account ${ }^{8}$ | 1531 | so |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Renewable Generation Connection OM\&A Deferral Account ${ }^{8}$ | 1532 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 <br> 1534 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Smart Grid Capital Deferral Account Smart Grid OM\&A Deferral Account | 1534 1535 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 |  |  |  | so | \$0 |  |  |  | \$0 |
| 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 |  |  |  | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ${ }^{4}$ | 1555 | \$0 |  |  |  | so | \$0 |  |  |  | \$0 |
| Smart Meter OM\&A Variance ${ }^{4}$ | 1556 | \$0 |  |  |  | \$0 | \$0 |  |  |  | \$0 |
| Meter Cost Deferral Account (MIST Meters) ${ }^{10}$ | 1557 |  |  |  |  |  |  |  |  |  |  |
|  | 1575 | \$0 |  |  |  | \$0 |  |  |  |  |  |
| Accounting Changes Under CGAAP Balance + Return Component ${ }^{5}$ | 1576 | \$0 |  |  |  | \$0 |  |  |  |  |  |

eferral/Variance Account Workforn

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

|  |  | 2014 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions | Account Number | $\left\lvert\, \begin{gathered}\text { Opening Principal } \\ \text { Amounts as of fan- } \\ 1-14\end{gathered}\right.$ | Transactions(1) Debit/ (Credit) during 2014 | OEb-Approved Disposition during 2014 | $\begin{aligned} & \text { Principal } \\ & \text { Adjustments(2) } \\ & \text { during 2014 } \end{aligned}$ | $\underset{\substack{\text { Prosing } \\ \text { Palincipal } \\ \text { Bec- as of } \\ \text { Dec-14-14 }}}{\text { and }}$ | $\begin{gathered} \text { Opening } \\ \text { Interest } \\ \text { Amounts of of } \\ \text { Jan-1-14 } \end{gathered}$ | Interest Jan-1 to Dec-31-14 | OEB-Approved Disposition during 2014 | InterestAdjustments(2) <br> during 2014 | $\begin{gathered} \text { Closing Interest } \\ \text { Amounts as of } \\ \text { Dec-31-14 } \end{gathered}$ |
| Group 2 Accounts |  |  |  |  |  |  |  |  |  |  |  |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$0 | \$14,407 | \$0 | \$0 | \$14,407 | \$0 | \$3,073 | \$0 | \$0 | \$3,073 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges <br> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Variance - Ontario Clean Energy Benefit Act ${ }^{3}$ | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 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 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | \$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 | \$0 | \$0 |
| Retail Cost Variance Account - Retail | 1518 | \$0 | \$97,303 | \$0 | \$0 | \$97,303 | \$0 | \$25,433 | \$0 | \$0 | -\$25,433 |
| Misc. Deferred Debits | 1525 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Retail Cost Variance Account - STR | 1548 | \$0 | \$770 | \$0 | \$0 | \$770 | \$0 | \$413 | \$0 | \$0 | \$413 |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$0 | \$487,795 | \$0 | \$0 | \$487,795 | \$0 | \$6,116 | \$0 | \$0 | \$6,116 |
| 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 | so | \$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 |
| PLLs 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 | \$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 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Renewable Generation Connection OM\&A Deferral Account ${ }^{\text {B }}$ | 1532 | \$0 | \$0 | \$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 | \$0 |
| Smart Grid OM\&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$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 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ${ }^{4}$ | 1555 | \$0 | \$0 | so | \$0 | \$0 | so | \$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 | \$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 |  |  |  |  |  |

eferral/Variance Account Workforn

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 a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data fr balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data fro

|  |  | 2015 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions | Account Number | $\left\lvert\, \begin{gathered} \text { Opening Principal } \\ \text { Amounts as of fan- } \\ 1-15 \end{gathered}\right.$ | Transactions(1) Debit/ (Credit) during 2015 | $\begin{gathered} \text { OEB-Approved } \\ \text { Disposition during } \\ 2015 \end{gathered}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during 2015 } \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Principal } \\ \text { Balance as of } \\ \text { Dec-31-15 } \end{gathered}$ | $\underset{\substack{\text { Opening } \\ \text { Interest } \\ \text { Amounts as of } \\ \text { Jan-1-15 of }}}{\text { and }}$ | $\underset{\substack{\text { Interest Jan-1 to } \\ \text { Dec-31-15 }}}{\text { to }}$ | OEb-Approved Disposition denin during 2015 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(2) } \\ \text { during } 2015 \end{gathered}$ | Closing Interest Amounts as of Dec-31-15 |
| Group 2 Accounts |  |  |  |  |  |  |  |  |  |  |  |
| Other Regulatry Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$14,407 | \$0 | \$0 | \$0 | \$14,407 | \$3,073 | \$171 | \$0 | \$0 | \$3,244 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Variance - Ontario Clean Energy Benefit Act ${ }^{3}$ | 1508 | \$0 | so | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | so |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 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 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | \$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 | \$0 |  |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Retail Cost Variance Account - Retail | 1518 | \$97,303 | \$12,468 | \$0 | \$0 | \$84,835 | -\$25,433 | -\$511 | \$0 | \$0 | -\$25,944 |
| Misc. Deferred Debits | 1525 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Retail Cost Variance Account - STR | 1548 | \$770 | \$64 | \$0 | \$0 | \$834 | \$413 | \$20 | \$0 | \$0 | \$393 |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$487,795 | - $\$ 316.569$ | \$0 | \$0 | \$171,226 | \$6,116 | \$2,241 | \$0 | \$0 | \$8,357 |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 | \$0 | \$0 | so | \$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 |  | \$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 (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 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 |
| Renewable Generation Connection Capital Deferral Account ${ }^{8}$ | 1531 | \$0 | \$0 | \$0 | \$0 | so | \$0 | so | \$0 | \$0 | \$0 |
| Renewable Generation Connection OM\&A Deferral Account ${ }^{8}$ | 1532 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 | so | so |
| 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 | \$0 |
| Smart Grid OM\&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capita ${ }^{4}$ | 1555 | \$1,344,673 | -\$1,250,463 | so | \$0 | \$94,210 | \$0 | \$0 | \$0 | so | so |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account-Recoveries ${ }^{4}$ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ${ }^{4}$ | 1555 | \$0 | \$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 | \$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 Component ${ }^{5}$ | 1576 | \$0 | -\$587,547 | \$0 | \$0 | -\$587,547 |  |  |  |  |  |

eferral/Variance Account Workforn

This continuity scompleted for each account and sub-account hat the utill from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data fr balances approved for disposition was first transferred into Account 1595 (2014). The DVA
vintage year. For any new accounts that have never been disposed, start inputting data fro

|  |  | 2016 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions | Account Number | $\left\lvert\, \begin{gathered} \text { Opening Principal } \\ \text { Amounts as of fan } \\ 1-16 \end{gathered}\right.$ | Transactions(1) Debit / (Credit) during 2016 | $\underset{\substack{\text { OEEB-Approved } \\ \text { Disposition during } \\ 2016}}{\substack{\text { On }}}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during 2016 } \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Principal } \\ \text { Balance as of } \\ \text { Dec-31-16 } \end{gathered}$ | $\underset{\substack{\text { Opening } \\ \text { Interests } \\ \text { Amounts of of } \\ \text { Jan-1-16 }}}{\text { and }}$ | Interest Jan-1 to Dec-31-16 | OEB-Approved Disposition during 2016 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(2) } \\ \text { during 2016 } \end{gathered}$ | Closing Interest Amounts as of Dec-31-16 |
| Group 2 Accounts |  |  |  |  |  |  |  |  |  |  |  |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$14,407 | \$7,000 | \$0 | \$0 | \$21,407 | \$3,244 | \$191 | so | so | \$3,435 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 | so | \$0 | \$0 |
| Variance - Ontario Clean Energy Benefit Act ${ }^{3}$ | 1508 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | so | so | \$0 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$132,269 | \$0 | \$35,750 | \$96,519 | \$0 | \$248 | so | - 967 | \$181 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$0 | \$70,511 | \$0 | \$0 | \$70,511 | \$0 | \$231 | \$0 | \$0 | \$231 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | so | \$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 | \$0 | \$0 |
| Retail Cost Variance Account - Retail | 1518 | \$84,835 | \$37,953 | \$0 | \$0 | \$122,788 | -\$25,944 | \$1,100 | \$0 | \$0 | - $\$ 24,844$ |
| Misc. Deferred Debits | 1525 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Retail Cost Variance Account - STR | 1548 | \$834 | \$572 | \$0 | \$0 | \$1,406 | \$393 | \$11 | \$0 | \$0 | \$404 |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$171,226 | -\$185,455 | \$0 | \$0 | -\$14,229 | \$8,357 | $\$ 447$ | \$0 | \$0 | \$8,804 |
| 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 |  | \$271,302 | \$62,850 | \$0 | -\$35,750 | \$298,401 | -\$13,949 | \$2,228 | \$0 | - 967 | -\$11,788 |
| PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) | 1592 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PlLs 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 | \$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 | - 967 | -\$6,077 |
| Renewable Generation Connection Capital Deferral Account ${ }^{\text {8 }}$ | 1531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Renewable Generation Connection OM\&A Deferral Account ${ }^{\text {B }}$ | 1532 | \$0 | \$0 | so | \$0 | so | \$0 | \$0 | so | so | \$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 | \$0 |
| Smart Grid OMEA Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capita ${ }^{4}$ | 1555 | \$94,210 | \$0 | so | \$0 | \$94,210 | \$0 | \$0 | so | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ${ }^{4}$ | 1555 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | so | \$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 | \$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 | \$0 | \$69,812 | \$0 | \$0 | \$69,812 | \$0 | \$0 | \$0 | \$0 | \$0 |
| IFRS-CGAAP Transition PP\&E Amounts Balance + Return Component ${ }^{5}$ | 1575 | so | \$0 | so | \$0 | \$0 |  |  |  |  |  |
| Accounting Changes Under CGAAP Balance + Return Component ${ }^{5}$ | 1576 | -\$587,547 | -\$223,380 | \$0 | \$0 | -\$810,927 |  |  |  |  |  |

eferral/Variance Account Workforn

This continuity sch from the year in which the GL balance was last disposed. For example, if in the 2017 rate a Adjustment column under 2014. For each Account 1595 sub-account, start inputting data fr balances approved for disposition was first transferred into Account 1595 (2014). The DVA
vintage 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- <br> 1-17 | Transactions(1) Debit / (Credit) during 2017 | $\begin{aligned} & \text { OEB-Approved } \\ & \text { Disposition during } \\ & 2017 \end{aligned}$ | $\begin{gathered} \text { Principal } \\ \text { Adjustments(2) } \\ \text { during 2017 } \end{gathered}$ | $\begin{gathered} \text { Closing } \\ \text { Principal } \\ \text { Balance as of } \\ \text { Dec-31-17 } \end{gathered}$ | $\underset{\substack{\text { Opening } \\ \text { Inturest } \\ \text { Amouns as of } \\ \text { Jan-1-1.7 of }}}{\text { and }}$ | $\begin{gathered} \text { Interest Jan-1 to } \\ \text { Dec-31-17 } \end{gathered}$ | OEB-Approved Disposition during 2017 | $\begin{gathered} \text { Interest } \\ \text { Adjustments(2) } \\ \text { during } 2017 \end{gathered}$ | $\begin{gathered} \text { Closing Interest } \\ \text { Amounts as of } \\ \text { Dec-31-17 } \end{gathered}$ |
| Group 2 Accounts |  |  |  |  |  |  |  |  |  |  |  |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$21,407 | \$0 | \$0 | so | \$21,407 | \$3,435 | \$268 | so | so | \$3,703 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges <br> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 |  | \$0 | \$0 | \$0 |  | \$0 | \$0 | \$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 | \$0 | -\$1,171 | \$2,005 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$70,511 | \$99,098 | \$0 | \$0 | \$169,609 | \$231 | \$1,382 | \$0 | \$0 | \$1,613 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$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 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | \$0 |  |
| Retail Cost Variance Account - Retail | 1518 | \$122,788 | \$39,884 | \$0 | \$0 | \$162,672 | -\$24,844 | \$1,723 | \$0 | \$0 | -\$23,121 |
| Misc. Deferred Debits | 1525 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Retail Cost Variance Account - STR | 1548 | \$1,406 | \$713 | \$0 | \$0 | \$2,120 | \$404 | \$18 | \$0 | \$0 | 422 |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Extra-Ordinary Event Costs | 1572 | -\$14,229 | \$0 | \$0 | \$0 | -\$14,229 | \$8,804 | -\$176 | \$0 | \$0 | \$8,628 |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 | \$0 | so | \$0 | \$0 | so | \$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 |  | \$298,401 | \$505,178 | \$0 | -\$143,001 | \$660,578 | -\$11,788 | \$6,211 | \$0 | -\$1,171 | -\$6,749 |
| 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 Credits (ITCs) | 1592 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | s0 |
| 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 | so | \$5,338 | \$0 | -\$5,338 | \$0 | \$0 | \$143 | \$0 | -\$143 | so |
| Renewable Generation Connection OM\&A Deferral Account ${ }^{8}$ | 1532 | \$0 | \$0 | \$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 | \$0 |
| Smart Grid OM\&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$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 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ${ }^{4}$ | 1555 | \$0 | so | \$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 | \$1,740 | \$0 | \$0 | \$1,740 |
| 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 | \$69,812 | \$104,463 | \$0 | \$0 | \$174,275 | \$0 | \$1,101 | \$0 | \$0 | \$1,101 |
| IFRS-CGAAP Transition PP\&E Amounts Balance + Return Component ${ }^{5}$ | 1575 | \$0 | \$1,497,879 | \$0 | \$410,391 | \$1,908,269 |  |  |  |  |  |
| Accounting Changes Under CGAAP Balance + Return Component ${ }^{5}$ | 1576 | -\$810,927 | -\$876,810 | \$0 | - $\$ 768,281$ | -\$2,456,018 |  |  |  |  |  |

eferral/Variance Account Workforn

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

|  |  | 2018 |  |  |  | Projected Interest on Dec-31-17 Balances |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account Descriptions | Account Number | Principal <br> Disposition <br> during 2018- <br> instructed by <br> OEB | Interest <br> Disposition <br> during 2018- <br> instructed by <br> OEB | Closing Principal Balances as of Dec c1. 17 Adjusted for Dispositions during 2018 | Closing Interest Balances af 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 |  |
| Group 2 Accounts |  |  |  |  |  |  |  |  |  |  |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | \$0 | \$0 | \$21,407 | \$3,703 | \$399 | \$287 | \$4,388 |  | \$25,795.38 |
| Other Regulatory Assets - Sub-Account - Incremental Capital Charges <br> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | 1508 | \$0 | \$0 | \$0 | \$0 | so | \$0 | \$0 |  | \$0.00 |
| Variance - Ontario Clean Energy Benefit Act ${ }^{3}$ | 1508 | \$0 | \$0 | -\$235 | \$0 | - $\$ 4$ | -\$3 | -\$8 |  | - $\$ 242.50$ |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$0 | \$0 | \$319,235 | \$2,005 | \$5,946 | \$4,275 | \$12,226 | Icreck to Dispose of Account | \$331,461.49 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$0 | \$0 | \$169,609 | \$1,613 | \$3,159 | \$2,271 | \$7,043 | ■aneck to ispose of Account | \$176,652.31 |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 | \$0 | \$0 | \$0 | \$0 | -87,502 | -85,394 | -\$12,897 | Dineeck to ispose of Account | \$0.00 |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | $\square \mathrm{Ca}$ eck to Dispose of Account | \$0.00 |
|  | 1508 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 | Dineck to isposeof Account | \$0.00 |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | Dineck to ispose of Account | \$0.00 |
|  | 1508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | पcheck to ispose of Account | \$0.00 |
| Retail Cost Variance Account - Retail Misc. Deferred Debits | 1518 | \$0 | \$0 | ( $\quad \begin{aligned} & \text { \$162,672 } \\ & \text { \$0 }\end{aligned}$ | - $\$ 23,121$ | \$3,030 | \$2,178 | -\$17,912 |  | \$144,759.38 $\begin{array}{r}\text { \$0.00 } \\ \hline\end{array}$ |
| $\left\lvert\, \begin{aligned} & \text { Misc. Deferred Debits } \\ & \text { Retail Cost Variance Account - STR }\end{aligned}\right.$ | 1525 <br> 1548 | \$0 | \$0 | \$2,120 | \$0 $\$ 422$ | \$0 $\$ 39$ | \$0 $\$ 28$ | \$\$900 | $\square$ Check to Dispose of Account | \$2,609.88 |
| Board-Approved CDM Variance Account | 1567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  | \$0.00 |
| Extra-Ordinary Event Costs | 1572 | \$0 | \$0 | -\$14,229 | \$8,628 | -\$265 | -\$191 | \$8,172 |  | -\$6,057.06 |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  | \$0.00 |
| RSVA - One-time | 1582 | \$0 | \$0 | so | \$0 | \$0 | \$0 | \$0 |  | \$0.00 |
| Other Deferred Credits | 2425 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | $\square \square^{\text {check to ispose of Account }}$ | \$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 |  | 50.00 |
| 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 ${ }^{\text {8 }}$ | 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 |  | \$0.00 |
| Smart Grid OM\&A Deferral Account | 1535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  | \$0.00 |
| Smart Grid Funding Adder Deferral Account | 1536 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |  | \$0.00 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ${ }^{4}$ | 1555 | \$0 | \$0 | \$ $\$ 94,210$ | \$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 |  | \$0.00 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ${ }^{4}$ | 1555 | \$0 | \$0 | \$103,473 | \$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 |  |  |  |  | moneck to Dispose of Account | \$1,908,269.46 |
| Accounting Changes Under CGAAP Balance + Return Component ${ }^{5}$ | 1576 | \$0 |  | -\$2,456,018 |  |  |  |  | $\square \square^{\text {aneck to }}$ Dispose of Account | -\$2,456,017.74 |

eferral/Variance Account Workforn

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

|  |  | 2.1.7 RRR |  |
| :---: | :---: | :---: | :---: |
| Account Descriptions | Account Number | As of Dec 31-17 | $\underset{\substack{\text { RrR vs.riance } \\ \text { (Principal }+ \text { Intancerest) }}}{\substack{\text { Ral } \\ \hline}}$ |
| Group 2 Accounts |  |  |  |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs <br> Other Regulatory Assets - Sub-Account - Incremental Capital Charges <br> Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery | $\begin{aligned} & 1508 \\ & 1508 \end{aligned}$ | $\$ 26,854$ $\$ 0$ | \$1,744 ${ }_{50}$ |
| Variance - Ontario Clean Energy Benefit Act ${ }^{3}$ | 1508 | \$1,509 | 1,744 |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | \$498,548 | 77,308 |
| Other Regulatory Assets - Sub-Account - OEB Cost Assessment | 1508 | \$171,222 |  |
| Other Regulatory Assets - Sub-Account - Gain on Sale of Property | 1508 |  |  |
|  | 1508 | \$0 | \$0 |
|  | 1508 | \$0 | \$0 |
|  | 1508 | \$0 |  |
|  | 1508 |  | \$0 |
| Retail Cost Variance Account - Retail | 1518 | \$139,550 | \$1 |
| Misc. Deferred Debits | 1525 |  | \$0 |
| Retaial Cost Variance Account - STR Board-Approved CDM Variance Account | 1548 1567 | \$2,542 | \$0 |
| Extra-Ordinary Event Costs | 1572 | \$5,609 | \$8 |
| Deferred Rate Impact Amounts | 1574 | \$0 | \$0 |
| RSVA - One-time | ${ }_{2482}$ | \$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 (excludes sub-account and contra account below) | 1592 | \$0 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | \$0 | so |
| 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 ${ }^{\text {8 }}$ | 1531 | \$5,481 | 5,481 |
| Renewable Generation Connection OM\&A Deferral Account ${ }^{\text {B }}$ | ${ }_{1532}$ | \$0 |  |
| Renewable Generation Connection Funding Adder Deferral Account | 1533 | \$0 | \$0 |
| Smart Grid Capital Deferral Account | 1534 | \$0 |  |
| Smart Grid OMzA Deferral Account | 1535 1536 | \$0 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ${ }^{4}$ | 1555 | \$94,209 | - 50 |
| 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 | \$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 |

EB-2018-0028

## 2019 Deferral/Variance Account Workform

| 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 Cl | 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 | \$ - |  |
| 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 Offiset Variance - Sub-Account - Stranded Meter Costs 4 | 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 |  |

## 2019 Deferral/Variance Account Workform

|  |  |  | A |  | в |  |  | c |  | D=A-C |  | E |  | $\begin{aligned} & \mathrm{F}=\mathrm{B} \text {-C-E-E (deduct E if } \\ & \text { applicable) } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Units | \# of Customers | Total Metered ${ }^{2}{ }^{2}{ }^{4}{ }^{4}$ | $\begin{gathered} \text { Total } \\ \text { Metered kW }{ }^{4} \end{gathered}$ | Metered kWh for Non-RPP Customers | $\left\lvert\, \begin{gathered} \text { Metered } \mathrm{kw} \\ \text { for } \\ \text { Non-RPP } \\ \text { Customers }{ }^{4,5} \end{gathered}\right.$ | Distribution Revenue | Metered kWh for Wholesale Market Participants (WMP) ${ }^{4}$ | Metered kW for Wholesale Market Participants (WMP) ${ }^{4}$ | Total Meterex kWh lens WMP consumption (if applicable) | Total Metered kW loss WMP consumption (if applicable) | Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated | Totan wetered 2016 <br> kWh for Customers <br> that Transitioned <br> Between Class And B B <br> during the period the <br> GA balance | Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Class A and Transition Customers' Consumption |
| RESIDENTAL | $\frac{\mathrm{kWh}}{\mathrm{kWh}}$ | $\underset{\text { ¢5,677 }}{6,451}$ | ${ }_{\text {461,453,716 }}^{193,967,011}$ |  | $13,700,064$ $29,282,550$ |  | $\frac{20,934,270}{4,481,373}$ |  |  | 461,453,716 $193,967,011$ |  |  |  | $\frac{13,700,064}{29,282,550}$ |
| GENERAL SERVVICE $>50$ 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 | ${ }_{\text {kW }}$ | 30 | ${ }^{243,496,328}$ | ${ }_{\text {532,811 }}$ | 243,496,328 | 552,811 | 2,161,063 | 29,387,338 | ${ }^{10,315}$ | 214,108,900 | 年32,496 | 40,891,421 | $141,327,842$ 140293 | -31,889,728 |
| LARGE USER | kW |  | 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 | kV | 168 | ${ }^{1226,989}$ | 343 | ${ }^{53,430}$ | 144 | ${ }^{71,992}$ |  |  | ${ }^{126,989}$ | 343 |  |  | 53,430 |
| UNMETERED LOADS | ${ }^{\mathrm{kWWh}}$ | 499 | $\frac{2,273,988}{58,104381}$ | 114.657 | $\frac{209,207}{58,104381}$ | ${ }^{114.657}$ | 21,453 52.093 |  |  | ${ }_{\text {2, } 2,77,988}^{58,104381}$ | 114,657 |  |  | $\frac{209,207}{58,104381}$ |
| EMBEDDED DISTRRBUTOR - WATERLOO NORTH | $\frac{\mathrm{kN}}{\mathrm{kW}}$ | 1 | ${ }_{\text {56,104,381 }}^{12,65,162}$ | $\xrightarrow{114,657} 24,387$ | 58,104,381 $12,605,162$ | 114,657 24,38 |  |  |  | 58,104,381 $12,605,162$ | 114,657 24,37 | - | , | ${ }_{\text {58, }}^{12,604,381}$ |
| EmBEDDED DISTRIBUTOR - BRANTFORD | kw | 1 | 347,757 | 1.075 | 347,757 | 1,075 | 35,446 |  |  | 347,757 | 1,075 | - | - | 347,757 |
| EMBEDDED DISTRIRUTOR - HYORO 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 | 40,991,421 | 300,770,272 | 640,788,188 |

${ }^{\text {Acccount } 1595}$ sub-accounts are to be allocated to rate classes in proportion to the recovery share as estabished when rate riders were implemented.
The proporion of customers tor the Residential and $G S<50$ Classes will be used to allocate Account 1551.

## 2019 Deferral/Variaı

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 | $\underset{\substack{1595 \text { Recovery Share } \\ \text { Proportion (2012) }}}{ }{ }^{1}$ | 1595 Recovery Share Proportion (2013) ${ }^{1}$ | 1595 Recovery Share Proportion (2014) 1 | 1595 Recovery Share Proportion (2015) ${ }^{1}$ | 1595 Recovery Share Proportion (2016) | 1595 Recovery Share Proportion (2017) | 1568 LRAM Variance Account Class Allocation ( $\$$ amounts) | Number of Customers for Residential and GS<50 classes ${ }^{2}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| RESIDENTIAL | kWh |  |  | 28\% | 28\% | 28\% | 28\% | ${ }^{80,029}$ | 58,677 |
| GENERAL SERVIICE < 50 KW | kWh |  |  |  | ${ }^{12 \%}$ | ${ }^{12 \%}$ | 12\%\% | ${ }^{80,382}$ | 6,451 |
| GENERAL SERVICE > 50 TO 999 kW | kw |  |  |  | 30\% | 30\% | 30\% | 899,957 |  |
| GENERAL SERVVICE > 1000 TO 4999 KW | kw |  |  | 15\% | 15\% | 15\% | 15\% | 120,379 |  |
| LARGE USER | kw |  |  | 9\% | 9\% | 9\% | ${ }^{9 \%}$ | 326,111 |  |
| STREET LIGHTS | kw |  |  | 0\% | 0\% | 0\% | 0 | 106,417 |  |
| SENTINELLIGHTS | kw |  |  | 0\% | 0\% | 0\% |  |  |  |
| UNMETERED LOADS | kWh |  |  | 0\% | 0\% | 0\% |  | (46,663 |  |
| EMBEDDED DIITRIBUTOR - WATERLOO NORTH |  |  |  | 3\% | $3 \%$ | 3\% |  |  |  |
| EMBEDDED DISTRIBUTOR- HYDRO ONE | kW |  |  | $1 \%$ | 1\% | 1\% | 10 |  |  |
| EMBEDDED DISTRIBUUTOR - BRANTEORD | kW |  |  | $0 \%$ | 0\% | $0 \%$ |  |  |  |
| (eme | k ${ }^{\text {w }}$ |  |  | ${ }^{106}$ | ${ }^{160}$ | ${ }^{106}$ | ${ }_{36}^{10}$ |  |  |
| BEEDED DISTRIBUTOR - HYORO ONE \#2 | kw |  |  | 3\% | 3\% | 3\% | ${ }^{3}$ |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Total |  | 0\% | 0\% | 100\% | 100\% | 100\% | 100\% | 1,566,612 |  |
|  |  |  |  |  |  |  | Balance as per Sheet 2 Variance | 1.56,6612 |  |

[^20],rtion of customers for the Residential and $G S<50$ Classes will be used to alloca

## 2019 Deferral/Variance Account Workform

|  |  | Amounts from Sheet 2 | Allocator | REsidential | $\begin{aligned} & \text { GENERAL SERVICE }<50 \\ & \text { KW } \end{aligned}$ | GENERAL SERVICE > 50 TO 999 KW | $\begin{gathered} \text { GENERAL SERVICE }>1000 \\ \text { TO } 4999 \mathrm{KW} \end{gathered}$ | LARGE USER | StREET Lights | SENTINEL Lights |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| LV 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 |
| RSVA - Wholesale Market Sevice Charge | 1580 | (1,721,070) | kWh | (485,009) | (203,868) | (515,106) | (225,039) | (152,550) | (3,992) | (133) |
| RSVA - Retail Transmission Network Charge | 1584 | (1,339,403) | kWh | (368,522) | (154,904) | (399,612) | (194,459) | (115,911) | (3,033) | (101) |
| RSVA - Retail Transmission Connection Charge | 1586 | (605,662) | kWh | (166,641) | (70,046) | (180,700) | (87,932) | (52,414) | (1,372) | (46) |
| RSVA - Power (excluding Global Adjustment) | 1588 | 590,913 | kWh | 166,523 | 69,996 | 176,857 | 77,265 | 52,377 | 1,371 | 46 |
| RSVA - Global Adjustment | 1589 | 775,347 | Non-RPP kWh | 16,577 | 35,432 | 526,701 | 38,586 | 192 | 4,450 | 65 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 |  | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 349,611 | \% | 96,192 | 40,433 | 104,307 | 50,758 | 30,255 | 792 | 26 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Group 1 Accounts (excluding 1589) |  | $(3,054,054)$ |  | $(858,575)$ | $(356,089)$ | (907,122) | (424,598) | (265,180) | (6,940) | (232) |
| Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs | 1508 | 25,795 | Distribution Rev. | 14,856 | 3,180 | 4,957 | 1,534 | 574 | 422 | 51 |
| 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 Recovery Variance - Ontario Clean Energy Benefit Act | 1508 | (243) | Distribution Rev. | (140) | (30) | (47) | (14) | (5) | (4) | (0) |
| Other Regulatory Assets - Sub-Account - Monthly Bills | 1508 | 331,461 | Distribution Rev. | 190,892 | 40,864 | 63,690 | 19,706 | 7,379 | 5,426 | 656 |
| Other 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 |
| 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 | 102,465 | 11,265 | 1,399 | 52 |  | 28,393 | 293 |
| Misc. Deferred Debits | 1525 | 0 | kWh | 0 | 0 | 0 | 0 |  | 0 | 0 |
| Retail Cost Variance Account - STR | 1548 | 2,610 | \# of Customers | 1,847 | 203 | 25 | 1 | 0 | 512 | 5 |
| Board-Approved CDM Variance Account | 1567 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Extra-Ordinary Event Costs | 1572 | (6,057) | \# of Customers | $(4,287)$ | (471) | (59) | (2) | (0) | (1,188) | (12) |
| Deferred Rate Impact Amounts | 1574 | 0 | kWh | 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 |  | 407,370 | 76,789 | 103,909 | 31,779 | 11,884 | 36,453 | 1,343 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PILs and Tax Variance for 2006 and Subsequent Years -Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Account 1592 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



| Renewable Generation Connection OM\&A Deferral Account | 1532 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers) | 1580 | 6,685 | kWh | 2,380 | 1,001 | , 54 | 165 | 1 | 20 | 1 |



| Group 2 Accounts (including 1592, 1532) |  | 674,979 |  | 407,370 | 76,789 | 103,909 | 31,779 | 11,884 | 36,453 | 1,343 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| IFRS-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 |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | $\frac{(2,456,018)}{(547,788)}$ | kWh | (675,747) | (284,043) | ${ }_{(732,756)}^{(163,421)}$ | (356,573) | $\frac{(212,543)}{(47402)}$ | (5,562) | (186) |

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## Ontario Energy Board

## 2019 Deferral/Variance Account Wc



| LRAM Variance Account (Enter dollar amount for each class) | 1568 | $1,566,612$ |
| ---: | :---: | :---: |
| (Account 1568- total amount allocated to classes) | $1,1,5666,612$ |  |
|  | Variance | 0 |


| Renewable Generation Connection OM\&A Deferral Account | 1532 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers) | 1580 | 6,6 | kWh | 12 | 300 | 65 | 2 | 63 | 223 |


| Total of Group 1 Accounts ( $15550,1551,1584,1586$ and 1595) | $(1,923,897)$ | $(2,585)$ | $(6,057)$ | $(14,330)$ | (395) | (13,860) | $(49,197)$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total of Account 1580 and 1588 (not allocated to WMPs) | (1,130,157) | (1,569) | $(40,102)$ | ( 8,700 ) | (240) | $(8,414)$ | (29,867) |
| Balance of Account 1589 Allocated to Non-WMPs | 775,347 | 253 | 70,306 | 15,252 | 421 | 14,752 | 52,361 |


| Group 2 Accounts (including 1592, 1532) |  | 674,979 |  | 1,166 | 766 | 2,785 | 522 | 153 | 59 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| IFRS-CGAAP Transition PP\&E Amounts Balance + Return Component | 1575 | 1,908,269 | kWh | 2,587 | 66,111 | 14,342 | 396 | 13,872 | 49,237 |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | $\frac{(2,456,018)}{(547,748)}$ | kWh | (3,330) | (85,087) | (18,4199) | (509) | (17,883) | (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) |

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## Ontario Energy Board

## 2019 Deferral/Variance Account Wc

|  |  | 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 |
| RSVA - Global Adjustment | 1589 | 775,347 | Non-RPP kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 |  | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2014) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) | 1595 | 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 (2017) | 1595 | 0 | \% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Group 1 Accounts (excluding 1589) |  | $(3,054,054)$ |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 Recovery Variance - Ontario Clean Energy Benefit Act | 1508 | (243) | Distribution Rev. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| PILs and Tax Variance for 2006 and Subsequent Years Sub-Account HST/OVAT Input Tax Credits (ITCs) | 1592 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Account 1592 |  | 0 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LRAM Variance Account (Enter dollar amount for each class) 1568 <br> (Account $1568-$ total amount allocated to classes)  |  | 1,566,612 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  | 1,566,612 |  |  |  |  |  |  |  |  |
| Variance |  | 0 |  |  |  |  |  |  |  |  |
| Renewable Generation Connection OM\&A Deferral Account | 1532 | 0 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers) | 1580 | 6,685 | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total of Group 1 Accounts ( $1550,1551,1584,1586$ and 1595) |  | (1,923,897) |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|  |  | $(1,130,157)$ |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| $\frac{\text { Total of Account } 1580 \text { and } 1588 \text { ( } \text { not allocated to WMPs) }}{\text { Balance of Account } 1589 \text { Allocated to Non-WMPs }}$ |  | 775,347 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |


| Group 2 Accounts (including 1592, 1532) |  | 674,979 |  | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| IFRS-CGAAP Transition PP\&E Amounts Balance + Return Component | 1575 | 1,908,269 | Wh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | $\frac{(2,456,018)}{(547,748)}$ | kWh | 0 | 0 | 0 | 0 | 0 | 0 | 0 |


| Account 1589 reference calculation by customer and consumption |  |
| ---: | ---: |
| Account 1589 / Number of customers | $\$ 11.87$ |

## 2019 Deferral/Variance Account Workform



3b
 $\square$


蟹 Ontario Energy Board

## 2019 Deferral/Variance Account Workform


#### Abstract

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

Allocation of Total GA Balance \$

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


| \# of Class A/B Transition Customers | 20 |  |  | \% of kWh | Customer Specific GA Allocation During the Period They Were a Class B customer |  | Monthly <br> Equal <br> Payments |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Customer | Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers | Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017 | Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016 |  |  |  |  |  |
| 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 | $\square$ | 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 | $\square 0$ | 4.66\% | \$ | 9,738 | \$ | 812 |
| Customer 9 | 2,469,086 | 2,469,086 | $\square$ | 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 | 0 | 4.90\% | \$ | 10,231 | \$ | 853 |
| Customer 13 | 3,139,241 | 3,139,241 | 0 | 1.91\% | S | 3,986 | 5 | 332 |
| Customer 14 | 6,202,606 | 6,202,606 | 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 | 3.87\% | \$ | 8,069 | 5 | 672 |
| Customer 18 | 610,622 | 610,622 | 0 | 0.37\% | S | 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\% | \$ | 6,374 | \$ | 531 |
| TOTAL | 164,404,919 | 164,404,919 | 0 | 100.00\% | \$ | 208,774 | \$ | 17,398 |

## Ontario Energy Board

## 2019 Deferral/Variance Account Workform

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

Last Disposed.
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 |
| Allclass B Consumption (i.e. full year or partial year) for Transition Customers | B | 164,404,919 | 164,404,919 |
| Transition Customers' Portion of Total Consumption | EBIA | 10.53\% | 1,397,535,437 |

Allocation of Total CBR Class B Balance \$

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


| Allocation of CBR Class B Balances to Transition Customers <br> \# of Class A/B Transition Customers |  | Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017 | \% of kWh | Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer | Monthly Equal <br> Payments |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Customer | Total Metered Class B <br> Consumption (kWh) for Transition Customers During the Period They were Class B Customers |  |  |  |  |
| 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 | \$ $\quad 3$ |
| Customer 4 | 3,547,716 | 3,547,716 | 2.16\% | 17 | \$ $\quad 1$ |
| Customer 5 | 2,964,611 | 2,964,611 | 1.80\% | 14 | \$ 1 |
| Customer 6 | 1,333,985 | 1,333,985 | 0.81\% | \$ 6 | \$ |
| Customer 7 | 4,396,338 | 4,396,338 | 2.67\% | 21 | \$ 2 |
| Customer 8 | 7,668,704 | 7,668,704 | 4.66\% | 37 | \$ $\quad 3$ |
| Customer 9 | 2,469,086 | 2,469,086 | 1.50\% | 12 | \$ $\quad 1$ |
| Customer 10 | 3,281,785 | 3,281,785 | 2.00\% | \$ 16 | \$ 1 |
| Customer 11 | 3,164,446 | 3,164,446 | 1.92\% | 15 | \$ |
| Customer 12 | 8,056,926 | 8,056,926 | 4.90\% | 39 | \$ 3 |
| Customer 13 | 3,139,241 | 3,139,241 | 1.91\% | 15 | \$ $\quad 1$ |
| Customer 14 | 6,202,606 | 6,202,606 | 3.77\% | 30 | \$ $\quad 2$ |
| Customer 15 | 4,966,869 | 4,966,869 | 3.02\% | 24 | \$ $\quad 2$ |
| Customer 16 | 5,929,892 | 5,929,892 | 3.61\% | 28 | \$ $\quad 2$ |
| 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 |

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## 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 $\quad{ }^{2016}$ (Note: Account 1580, Sub-account CBR Class B was established starting in 2015)
Disposed.

|  |  | Total Metered 2017 Consumption Minus WMP |  | Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated |  | Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated |  | Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption) |  | \% of total kWh |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | kWh | kW | kWh | kW | kWh |  | kWh | kW |  |
| RESIDENTIAL |  | 461,453,716 | - | 0 | 0 | 0 | 0 | 461,453,716 |  | 36\% |
| GENERAL SERVICE $<50 \mathrm{KW}$ |  | 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\% |
| SENTINELLIGHTS |  | 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\% |
|  | $\overline{\text { Total }}$ | 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\% |

## Ontario Energy Board

## 2019 Deferral/Variance Account Workfor

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global 1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions


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

| Rate Class <br> (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 |  | - | \$ | - | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
| 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 <br> (Enter Rate Classes in cells below) | Units | kW / kWh / \# of Customers | $\qquad$ |  | 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 |  | - | \$ | 63 | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE |  | - | \$ | 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

| Rate Class <br> (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 - BRANTFOR[ | 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 Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months) $\quad \square$

| Rate Class <br> (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 - BRANTFOR[ | 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 <br> (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 - BRANTFOR[ | kW | 1,075 | \$ | - | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 29,011 | \$ | - | - |
| EMBEDDED DISTRIBUTOR - HYDRO ONE | kW | 102,973 | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
|  |  | - | \$ | - | - |
| Total |  |  | \$ | 1,566,612 |  |

## APPENDIX F

COST ALLOCATION MODEL

## 2019 Cost Allocation Model

## EB-2018-0028

Sheet OI Revenue to Cost Summary Worksheet - Application


## 2019 Cost Allocation Model

## EB-2018-0028

Sheet OI Revenue to Cost Summary Worksheet - Application


## Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2018-0028

Sheet 02 Monthly Fixed Charge Min. © Max. Worksheet - Application

## Output sheet showing minimum and maximum level for

Output sheet showing
Monthly Fixed Charge

## Summary

Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related
Customer Unit Cost per month - Minimum Syste with PLCC Adjustment

Existing Approved Fixed Charge

| 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Residential | GS $<50$ | GS> 50-999 kW | GS 1,000 - $4,999 \mathrm{~kW}$ | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND |  | Embedded Distributor Hydro One 1-BCP | Embedded Distributor Brantford Power BCP | Embedded <br> Distributor Hydro <br> One 2-BCP |
| \$5.00 | \$9.55 | \$32.56 | \$43.33 | \$1,412.25 | \$0.01 | \$0.06 | \$0.12 | 0 | 0 | 0 | 0 | 0 |
| \$8.74 | \$15.55 | \$54.93 | \$78.65 | \$2,088.06 | \$0.01 | \$0.12 | \$0.27 | 0 | 0 | 0 | 0 | 0 |
| \$21.16 | \$27.31 | \$74.38 | \$482.56 | \$2,167.05 | \$2.36 | \$11.59 | \$8.60 | 0 | 0 | 0 | 0 | 0 |
| \$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 O2.1 Line Transformer Worksheet - Application

## Line Transformers Demand Unit Cost for PLCC <br> Adjustment to Customer Related Cost

|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | Residential | GS $<50$ | GS> 50-999 kW | GS> 50-TOU | $\underset{\substack{\text { GS> } 1,000-\\ 4,999 \mathrm{~kW}}}{ }$ | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load |
| Depreciation on Acct 1850 Line Transformers | \$533,566 | \$212,430 | \$75,376 | \$220,365 | \$0 | \$23,699 | $\$ 0$ | \$1,477 | \$0 | \$218 |
| Depreciation on General Plant Assigned to Line Transformers | \$139,592 | \$55,922 | \$19,820 | \$57,284 | \$0 | \$6,119 | \$0 | \$390 | \$0 | \$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 |
| Act 5160 - Maintenance of Line Transformers | \$112,047 | \$44,609 | \$15,829 | \$46,276 | \$0 | \$4,977 | \$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 | \$6,712 | \$0 | \$426 | \$0 | \$63 |
| PILs on Line Transformers | \$87,771 | \$34,944 | \$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 | \$22,420 | \$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 | ) | 298 |
| PLCC Amount | 106,922 | 93,884 | 10,321 | 1,167 | 0 | 10 | 0 | 653 | 89 | 798 |
| Adjustment to Customer Related Cost for PLCC | \$359,885 | \$316,244 | \$34,774 | \$3,935 | \$0 | \$32 | \$0 | \$2,205 | \$0 | \$2,695 |
| 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 |
| General Plant - Accumulated Depreciation | (\$8,918,400) | (\$5,083,609) | $(\$ 985,254)$ | (\$1,776,713) | \$0 | (\$595,300) | $(\$ 222,508)$ | $(\$ 170,976)$ | (\$7,917) | (\$25,982) |
| General 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 |
| 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 | \$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 Rate Base |  |  |  |  |  |  |  |  |  |  |
| 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 |
| Line Transformers - Accumulated Depreciation | (\$4,244,540) | (\$1,689,890) | (\$599,619) | (\$1,753,015) | \$0 | $(\$ 188,528)$ | \$0 | (\$11,753) | \$0 | (\$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 | \$0 | \$7,026 |
| General Plant Assigned to Line Transformers - NFA | \$751,966 | \$301,246 | \$106,768 | \$308,582 | \$0 | \$32,962 | \$0 | \$2,100 | \$0 | \$309 |
| Line Transformer Net Fixed Assets Including General Plant | \$17,937,183 | \$7,143,243 | \$2,534,495 | \$7,406,155 | \$0 | \$796,271 | \$0 | \$49,684 | \$0 | \$7,334 |
| 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 |
| 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 |


| 10 | 11 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Embedded <br> Distributor Hydro <br> One - CND | Back- up/Standby Power | Embeedaed Distributor Waterioo North | Embedded <br> Distributor Hydro <br> One 1-BCP | Embeaded <br> Distributor <br> Brantford Power <br> BCP | Embedded Distributor Hydro One 2 - BCP |
| \$0 | \$0 | Hudro- ${ }_{\text {\$0 }}$ | \$0 | - $\$ 0$ | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 |  | 0 | 0 | 0 | 0 |
| 0 |  | 0 | 0 | 0 | 0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$14,573 | \$0 | \$57,788 | \$10,588 | \$4,284 | \$0 |
| (\$8,376) | \$0 | (\$33,216) | $(\$ 6,086)$ | $(\$ 2,463)$ | \$0 |
| \$6,196 | \$0 | \$24,572 | \$4,502 | \$1,822 | \$0 |
| \$1,150 | \$0 | \$4,561 | \$836 | \$338 | \$0 |
| \$132,122 | \$0 | \$525,236 | \$96,232 | \$38,891 | so |
| \$6,242 | \$0 | \$18,240 | \$3,630 | \$1,884 | \$1,410 |
| \$6,860 | \$0 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Application

| Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cos <br> Allocation by Rate Classification |  | ${ }_{\text {Residential }}{ }^{1}$ | cs 50 | CS5 50.99 kw | GS> 50-TOU |  |  | stre | Sentinel |  |  | $\begin{aligned} & \text { upsackeng } \\ & \text { uppang } \\ & \text { pooper } \end{aligned}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | so | so so | so | so |  |
|  |  | cois | (intire |  | so | cision | cisile |  | cois | $\underset{\substack{\text { sing } \\ 834}}{ }$ | so | so |  | so |  | ( 50 |
|  |  |  | ( | cois | $\begin{gathered} \text { so } \\ 50 \\ 50 \end{gathered}$ |  | cis | $\$ 583$ $\$ 818$ | so | $\$ 86$ $\$ 120$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $50$ | $\begin{aligned} & 50 \\ & 90 \\ & \hline 00 \end{aligned}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \hline 0 \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \hline 00 \end{gathered}$ | ( |
|  |  | ¢ |  |  | ${ }_{\text {so }}^{50}$ | Stiol | cismex |  | so | $\underset{\substack{\text { sise } \\ \text { sis2 }}}{529}$ | $\begin{gathered} 50 \\ \text { so } \\ \text { so } \end{gathered}$ | son | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \hline 0 \end{aligned}$ | ${ }_{50}^{50}$ | ${ }_{50}$ |
|  |  |  |  | Sisemes | ${ }_{\text {so }}^{50}$ | (sick | (sione | ( | $\begin{aligned} & \text { so } \\ & 50 \end{aligned}$ | 8315 835 8 | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $50$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | so |
| Oent eutun on Pimany cap |  |  |  |  | so |  |  | (is | ( $\begin{gathered}\text { so } \\ \text { so }\end{gathered}$ |  | so | so | (io | co | so | so |
| Total | s7,92,307 | S2,45,203 | s882,506 | 52,79,4,46 | so | 1,37,900 | St50,198 | S17,27 | so | S2488 | so | so | so | so | so | so |
| Primary NCP <br> Adjustment to Customer Related Cost for PLCC | $\begin{array}{r} 991,337 \\ 107,079 \\ \mathbf{\$ 8 9 1 , 1 5 8} \end{array}$ | $\begin{array}{r} 290,249 \\ 93,884 \\ \$ 781,219 \end{array}$ | $\begin{array}{r} 102,988 \\ 10,321 \\ \$ 86.439 \end{array}$ | $\begin{array}{r} 330,812 \\ 1,282 \\ \mathbf{\$ 1 0 , 8 4 1} \end{array}$ | $s_{0}^{0}$ | 161,988 48 $\$ 408$ | 102,983 3 $\mathbf{\$ 1 4}$ | $\begin{array}{r} 2,019 \\ 653 \\ \hline 5579 \end{array}$ | ${ }_{\substack{88 \\ 50}}^{\substack{\text { so }}}$ | $\begin{array}{r} 298 \\ 798 \end{array}$ | - |  | ! | so | ! | 0 |
|  | \$15,515,903 \$6,597,503 | $\$ 8,844,275$ $(\$ 5,083,609)$ $\$ 3,760,666$ | $\$ 1,714,108$ $(\$ 985,254)$ $\$ 728,854$ | $\$ 3,091,059$ $(\$ 1,776,713)$ $\$ 1,314,346$ | $\begin{gathered} \text { so } \\ \substack{50} \\ 50 \end{gathered}$ | $\$ 1,035,682$ $(\$ 595,300)$ \$440,38 | $\$ 387,112$ $(\$ 222,508$ $\$ 164,604$ | $\begin{gathered} \$ 297,457 \\ (\$ 170,976) \\ \$ 126,481 \end{gathered}$ | $\begin{array}{r} \$ 13,774 \\ (\$ 7,917 \\ \$ 5,857 \end{array}$ | $\begin{gathered} \$ 45,203 \\ (\$ 25,982) \\ \$ 19,221 \end{gathered}$ | $\begin{array}{r} \$ 14,573 \\ (\$ 8,376) \\ \$ 6,196 \end{array}$ | so $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { s }\end{aligned}$ | $\begin{gathered} \$ 57,788 \\ (\$ 33,216) \\ \$ 24,572 \end{gathered}$ | $\begin{gathered} \$ 10,588 \\ (\$ 6,086) \\ \$ 4,502 \end{gathered}$ | $\begin{gathered} \$ 4,284 \\ (\$ 2,463) \\ \$ 1,822 \end{gathered}$ | (so ${ }_{\substack{\text { so } \\ \text { so }}}$ |
| eeal Plant- Deprecaition | st124,737 | S69,17 | 125,30 | 524,391 | so | s81, | 530,55. | 823,80 | S1,087 | ${ }^{53,568}$ | 91,50 | so | \$4,561 | ${ }_{5386}$ | 5338 |  |
| Total Net Fixed Assest Excluding Geneal Plant | S150,532,45 | S85,413,28 | S16,52,878 | s30,20,795 | so | s10,19,2,10 | s, ${ }^{\text {s88,132 }}$ | S2866,30 | S123872 | \$337,30 | S132,122 | so | S525,23 | 596,232 | S38,991 | so |
| Tooal Administration and General Expense | s, 8 ,98,542 | St,06,205 | s1,05,051 | \$1,124,621 | so | S022,912 | 5123,885 | s66,29 | S4,067 | s14,968 | S6,222 | so | S18,200 | \$3,30 | S1,84 | S1,400 |
| Toan omm | s9,97, 981 | S6,794,900 | S1,13,355 | s1,22,750 | so | S33,550 | S133,500 | S22553 | s4,366 | S15,189 | s6.800 | so | S19,722 | \$3,94 | S2073 | s,1619 |
| Primar Conductors and Poles G Goss Assels |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | so ${ }_{50}^{30}$ | (is, |  | so ${ }_{\text {so }}$ |  | so ${ }_{\text {so }}^{\text {so }}$ | so |  |
|  |  |  |  | (in |  |  | (8izese |  | ( ${ }_{\text {so }}^{\text {so }}$ | cis | so | so | (so | so | so |  |
| Subtoala | S61,617, 732 | \$18,921,996 | S6,713,932 | \$21,56,0,054 | so | s10.50,229 | S3,98,796 | \$13,1,95 | so | S19,430 | so | so | so | so | so | so |
| PRimar Conductors and poles Accumulated oepreciation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Actires | $\begin{aligned} & (\$ 4,174,579) \\ & (\$ 5,782,068) \end{aligned}$ | $(\$ 1,222,255)$ $(\$ 1,843,236)$ | $(\$ 433,689)$ $(\$ 654,030)$ | $(\$ 1,393,068)$ $(\$ 2,100,834)$ | ${ }_{\text {so }}^{50}$ | $(\$ 682,142)$ $(\$ 1,028,713)$ |  |  | so |  | ${ }_{\text {so }}^{50}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\text {so }}^{50}$ | so |
| Action |  |  |  |  |  |  |  | (6,708) | so |  | ( | so |  | so |  |  |
| Sublotal | (141,797, 029 | (84,56,577) | (s, 616,572$)$ | (55,990,070) | so | (12585,5824) | (sese,531) | (s30,724) | so | (s, 5 (88) | so | so | so | so | so | so |
| Primary Conductor \& Pools - Net Fixed Assets General Plant Assigned to Primary C\&P - NFA | $\begin{array}{r} \$ 46,813,930 \\ \$ 2,040,256 \\ \$ 48,854,186 \end{array}$ |  | $\$ 5,095,361$ $\$ 224,088$ | $\$ 16,366,984$ $\$ 711,588$ | $\begin{gathered} 50 \\ \text { so } \\ \text { so } \\ \hline 0 \end{gathered}$ | $\$ 8,014,405$ $\$ 346,082$ | $\$ 2,862,445$ $\$ 121,181$ | $\begin{array}{r} \$ 99,871 \\ \$ 4,407 \\ \$ 104.277 \end{array}$ | so $\begin{gathered}\text { so } \\ \text { so } \\ \text { cos }\end{gathered}$ | $\begin{array}{r} \$ 14,746 \\ \$ 648 \\ \$ 15,394 \end{array}$ | co so | so $\begin{gathered}\text { so } \\ \text { so } \\ \text { cose }\end{gathered}$ | (so |  | ${ }_{\text {so }}^{50}$ | so |
| Acct 1380. 3 Buk Poles, Towests \&ixtures | so |  | so |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acter | so | so | so | so ${ }_{\text {so }}^{\text {so }}$ | so | so | so | ${ }^{30}$ | so | so | so | so | so | so | so | so |
|  |  |  |  |  |  |  |  |  | ${ }_{50}$ | so | so | so |  |  |  |  |
| Subtotal | so | so | so | so | so | so | S | so | so | so | so | so | so | so | so | so |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1840-5 Secondary Underground Conduit | cis |  | come |  |  | so | (so | so | so | 旡 | so | so | ${ }^{\text {so }}$ | so | so | so |
| Subiotal | S221.88, 8 | S1, | Stion | Sts, | so | so | ${ }_{50}$ | so | so | Stast | so | so | ${ }_{\text {so }}$ | so | 8 | So |
| Oeneations and Mainterance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acter | cisisision |  |  | cois |  |  | $\begin{gathered} 93822 \\ 94951501 \end{gathered}$ |  |  | $\begin{gathered} 528 \\ 888 \\ 889 \end{gathered}$ |  | $\begin{gathered} \text { so } \\ 500 \\ 500 \end{gathered}$ |  |  |  | so |
| Anctisem | ¢ 876.144 | cismes |  | 521,179 | 50 |  | ${ }_{5}^{52563}$ | ${ }_{\substack{325 \\ 895}}$ | so | $\underset{\text { s88 }}{58}$ | $\begin{aligned} & \text { so } \\ & \text { so } \\ & 50 \end{aligned}$ | 50 50 50 | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | ${ }_{50}$ | so |
|  | S35.734 | S130 | S4, 50 | ${ }_{\text {silise }}^{50}$ | so | S5176 | ${ }_{\text {cis }}^{50}$ | ¢ | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | so | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{aligned} & \mathbf{c}_{50} \\ & 50 \end{aligned}$ | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | so |
|  |  |  | S90.00 | cis | so |  |  |  | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ |  | $\begin{aligned} & \text { so } \\ & \text { so } \\ & \text { so } \end{aligned}$ | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | so | so |
|  |  | Sillea | cisme.as | Siles.5is | so | cistisis | (iticis | ${ }_{5} 5$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | \$123 | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | so |  | so | so |  |
|  |  | ${ }_{\substack{\text { S25 } \\ \text { S156, } 240}}$ | Stion |  | ¢0 | (ss. |  | (ens | so | (inc | so so cose | so | so | so | so |  |
| Total | S1,96,527 | s595,72 | S175,004 | s669,001 | so | s199,736 | s53,919 | S2489 | so | ssa35 | so | so | so | so | so | so |
| Seneale Expenses |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | so |  |  |  | ${ }_{\text {c }}^{83}$ |  | ${ }_{\text {so }}^{\text {so }}$ | so ${ }_{\text {so }}$ |  | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so ${ }_{\text {so }}^{\text {so }}$ |
|  |  |  |  |  | so |  | so | so | so | so | so | so | so | so ${ }_{\text {so }}^{\text {so }}$ | so | so ${ }_{\text {so }}^{\text {so }}$ |
| Total | s996,819 | s357,42 | s107,766 | s20,004 | so | s101.562 | ss6,00 | ${ }_{51,673}$ | s6 | S437 | so | so | so | so | so | so |
| Primary Conductors and Poles Cross Assets | ,611,732 | 512,698 | (13,922 | 521,56,0,54 | so | 410,560,229 | 83,689,796 | ${ }^{5131,595}$ | so | s19,480 | so | so | so | so | so | so |
| Acct 1815.1855 | S114427,984 | \$45,611.005 | \$13,750,187 | s87,24,9,97 | so | \$12,956,622 | \$4.593,37 | 521,423 | ${ }^{8752}$ | S55,72 | - ${ }^{50}$ | so | - ${ }^{0}$ | so | so |  |

## 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 <br> Allocation by Rate Classification |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description | Total | 1 | 2 | 3 | $\text { GS } 5 \text { 50.Tou }$ |  | Large Use 1 | Street Light | Sentine | Unmetered Scattered Loa | $\begin{array}{c\|} \hline 10 \\ \hline \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One - CND } \end{array}$ | $\begin{gathered} \hline 11 \\ \hline \begin{array}{c} \text { Back-up/Standby } \\ \text { Power } \end{array} \end{gathered}$ |  | $\begin{array}{\|c} \hline 13 \\ \hline \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One 1-BCP } \end{array}$ | $\begin{array}{\|c\|} \hline 14 \\ \hline \text { Embedded } \\ \text { Distributor } \\ \text { Brantford Power - } \end{array}$ | 15 <br> Embedded <br> Distributor Hydro <br> One 2- BCP |
|  |  | Residential | ¢S 50 | GS 500.999 kw |  |  |  |  |  |  |  |  |  |  |  |  |
| Depreciation on Actect 180.5 Secondary Poies. Towers 8 Fixixus |  |  | ${ }_{\substack{\text { sin } \\ \text { S12,32 }}}$ | ${ }_{\text {sin }}^{518,262}$ | 50 | so | so | ${ }_{\text {S }}^{50}$ | S00 | ${ }_{\text {s80 }}^{580}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | - ${ }_{\text {sol }}$ | ${ }_{\text {so }}$ | Ecp ${ }_{\text {so }}$ | ${ }_{\text {so }}^{50}$ |
|  | Stis, |  |  | $\underbrace{}_{\substack{\text { sili,o25 } \\ \text { S13,33}}}$ | so | so | so | $\underbrace{\text { side }}_{\substack{\text { s11,5068 } \\ \text { s11, }}}$ | ${ }_{\text {sild }}^{\text {s119 }}$ | ( | so | so | so | so | so | so |
|  |  |  |  |  | so | So so | co | ${ }_{\text {s28,671 }}^{50}$ |  |  | $\begin{aligned} & 50 \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{aligned} & \substack{\begin{subarray}{c}{50 \\ \text { so } \\ \text { so }} }} \\ {\hline} \end{aligned}$ | 50 50 50 | so | so |
| Secondary cap operations and Mainenance | \$3899,126 | s263,378 |  | ${ }_{\text {871.071 }}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | so | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | \$295 | ${ }_{\text {so }}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | ${ }_{50}$ | ${ }_{50}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | so |
|  |  |  |  |  | so | so | ${ }_{\text {so }}^{50}$ | so | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\$ 132$ $\$ 274$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{aligned} & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{gathered} \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \substack{s 0 \\ s 0 \\ \text { so }} \end{gathered}$ | so |
| Ple | Siss.079 |  |  |  | (so | (so | so |  | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | 565 | $\begin{aligned} & 50 \\ & \text { so } \\ & \text { so } \end{aligned}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | so | so | so |
|  | S686,388 | ( | \$96,990 | ( | so | ${ }_{50}$ |  |  | ${ }_{50}$ | ${ }_{5} 5$ | ${ }_{50}$ | so | So | ${ }_{\text {so }}^{50}$ | ${ }_{50}$ | ${ }_{50}^{50}$ |
| Total | \$2,95,979 | s2,05,216 | 5333,619 | S492,560 | so | so | so | s51,265 | 5530 | 5,698 | so | so | so | so | so | so |
| Secondary NCP <br> PLCC Amount | 387,286 107,028 | $\begin{array}{r} 265,287 \\ 93,884 \end{array}$ | $\begin{aligned} & 53,554 \\ & 10,321 \end{aligned}$ | $\begin{aligned} & 68,147 \\ & \substack{1.82 \\ \cline { 2 - 2 }} \end{aligned}$ | so | so | - |  | so | $\begin{gathered} 298 \\ 798 \\ \hline 98 \end{gathered}$ | : | so | so ${ }_{\text {o }}$ | so | - | so |
| Seneral Plant. Gross Assels <br> General Plant - Accumulated Depreciation General Plant - Net Fixed Assets |  | $\$ 8,844,275$ $(\$ 5,083,609)$ $\$ 3,760,666$ |  | $\begin{gathered} \$ 3,091,059 \\ (\$ 1,776,713) \\ \$ 1,314,346 \end{gathered}$ | so | $\begin{gathered} \$ 1,035,682 \\ (\$ 595,300) \\ \$ 440,381 \end{gathered}$ | $\begin{array}{r} \$ 387,112 \\ (\$ 222,508 \\ \$ 164,604 \end{array}$ | \$297,457 \$126,481 | $\substack{\mid 13,744 \\ \hline(9797) \\ \hline 55.97}$ | $\begin{gathered} \$ 45,203 \\ (\$ 25,982) \\ \$ 19,221 \end{gathered}$ |  | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | $\begin{gathered} \$ 57,788 \\ (\$ 33,216) \\ \$ 24,572 \end{gathered}$ | $\begin{gathered} \$ 10,588 \\ (\$ 6,086) \\ \$ 4,502 \end{gathered}$ | $\begin{gathered} \$ 4,284 \\ (\$ 2,463) \\ \$ 1,822 \end{gathered}$ | so |
| Seneral Plant. Depreceiation | 51,224,737 | ${ }^{5698,117}$ | \$135,302 | \$243,991 | so | 581,751 | \$30.566 | 523,480 | S1.087 | s, 568 | 51,150 | so | 54,561 | s936 | ${ }_{5338}$ | so |
| Total Net Fixed Assels Excluding General Pant | S150,532,445 | \$85,413,428 | \$16.572,878 | 30,230 | so | s10,198,140 | 53,88,132 | 52.866 | \$132.872 | \$437, 50 | \$132,122 | so | S525,236 | 599,232 | \$33,891 | so |
| Toaal Administration and General Expense | 8,89,542 | 56,086,205 | \$1,05,051 | 8,124,62 | so | S402,212 | S12,885 | 56,299 | \$4,067 | \$14,096 | S6,242 | so | 8,24 | 53,630 | s1,884 | ${ }_{\text {S1.410 }}$ |
| Total osm | 59,85,981 | s6,794,490 | s1,13,3,35 | \$1.22,750 | so | \$439,50 | \$133,500 | 592.553 | \$4,366 | s15,189 | 56.860 | so | s1, 72 | \$3,944 | 52.073 | 51.119 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | co so | (so | co so | so | (so |  | ( | co | so | co | so | so |
|  |  | ( |  | S. |  |  |  | so | (so |  | so | so | so | so | so | so |
| Subiotal | S21,88, 803 | S14,99,296 | \$3,20,914 | \$3,85,747 | so | so | so | so | so | \$1,886 | so | so | so | so | so | so |
| Secondary Conductors and poles Accumulated Depreciaion |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1835-5 Secondary Overhead Conductors |  | (\$534,981) | $(\$ 107,997)$ | (\$137,426) | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}^{\text {sol }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | $(\$ 601)$ $(\$ 931)$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so ${ }_{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | so |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sublial | (55, 23, 657 ) | ${ }_{(53,53,633)}$ | (5723,432) | (5920,566) | so | so | so | so | so | (54,026) | so | so | so | so | so |  |
| Secondar Conductor 2 Pools- Net Fixed assets | \$16,658,146 | ¢11.40.0.63 | S22,3,4833 |  | so | so | so | ${ }_{\substack{50 \\ 50}}$ | ¢0 | ${ }_{\substack{512,820 \\ 8563}}$ | so | so | s0 ${ }_{50}^{50}$ | so | so | so |
| Cen |  | S11, ${ }^{\text {S513,0,03 }}$ |  | s3, 5 Sb,619 | so | so | so | ${ }_{50}$ | so | S11,383 | so | so | so | so | ${ }^{\text {so }}$ | so |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1840-3 Bulk Underground Conduit | (so | (is | ( | (io | (so | (in | (so | (so | ( | (so |  | (so | (is | (in | so | (so |
| Sublotal | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acct 1835.4P Primary Vverinead Conductort |  | \$57,000,886 | \$2251.039 |  | 50 |  | \$540.663 | cis | (so |  | (is | (so | (is | (is | (iso | (ions |
| Accti 18554 Primary Underfriound Conductors | (sil.06,613 |  |  |  | so |  |  | ${ }_{\text {\$22,954 }}$ | ${ }_{50}$ |  | so | ${ }_{\text {so }}$ | so | ${ }_{50}^{50}$ | ${ }_{50}$ |  |
| Subloal | S66,61,732 | \$18,921,996 | s6,71,932 | ${ }_{\text {s21,56, } 54}$ | so | \$10,56,229 | \$3,68,796 | \$13, 595 | so | 519,30 | so | so | so | so | so | so |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Act 5025 vertead Distribution Lines A Feederes - Onter |  |  | cissing |  | so | cisititiz |  | ${ }_{\substack{\text { S158 } \\ 5152}}$ | so | ${ }_{\text {S } 39}^{58}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so |
| Acel | ${ }_{977,144}$ | \$35,389 | ${ }_{\text {coser }}$ | s22,179 | $\begin{gathered} s 0 \\ 50 \\ 50 \\ 50 \end{gathered}$ | ${ }_{87,641}$ | \$2.563 | s95 | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | ${ }_{\text {s }}^{\text {sig }}$ | $\begin{gathered} 50 \\ \substack{50 \\ 50} \\ \hline 0 \end{gathered}$ | $\begin{gathered} s 0 \\ 50 \\ 50 \\ \hline 0 \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { soo } \\ \text { so } \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | so |
|  |  | ${ }_{\text {s13,341 }}^{\text {so }}$ | 54,051 | ${ }_{\text {s1, } 5 \text { S38 }}^{\text {si }}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | s5,176 | 51,850 | cis | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | si4 | $\begin{gathered} \text { sion } \\ \text { son } \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | so <br> so <br> 50 | $\begin{gathered} \substack{50 \\ 50 \\ 50} \\ \hline 0 \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | so |
|  | ( | cisiole | cis |  |  |  | cois | (1535 | $\begin{aligned} & 50 \\ & 50 \\ & 50 \end{aligned}$ | ¢ | ${ }_{50}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | so | \$0 | ${ }_{50}$ | so |
|  |  |  | $\begin{gathered} \$ 36,380 \\ \hline \\ \hline \end{gathered}$ |  | (so |  |  | $\substack{\begin{subarray}{c}{577 \\ 5418} }} \end{subarray}$ | $\begin{gathered} 50 \\ \text { so } \\ \text { so } \end{gathered}$ | (ssic | ${ }_{\text {s }}^{50}$ | $\begin{aligned} & 50 \\ & 50 \\ & 50 \\ & 50 \end{aligned}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | (iso | (in | so |
| Toal | S1,96,527 | S599,742 | s175,04 | s669,001 | so | s199,736 | 555,919 | s2,89 | so | s635 | so | so | so | so | so |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acci 5005 - Operation Superisision and Engineering |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 为 |  | $\underset{\text { s109,419 }}{\text { s77 }}$ | ¢23 | ${ }_{\text {\$160,391 }}^{562}$ | so |  |  | $\begin{gathered} 29919 \\ \hline 80 \\ \hline 00 \end{gathered}$ | ${ }_{\text {coss }}^{50}$ | ${ }_{\text {cki }}^{\text {s20 }}$ | so | so | so | co | so | so |
| Acct 5105- Maintenarce Superision and Engine |  |  |  |  |  |  |  |  | so |  |  |  |  |  |  |  |
| Total | s996,819 | 5357,472 | s107,766 | 5221,904 | so | s101,562 | s36, | s1,673 | ${ }_{56}$ | S437 | so | so | so | so | so | so |
| Secondary Conductors and Poles Gross Assets | 81,889,003 | 4,994,296 | 026,914 | 851,747 | so | so | so | so | so | \$11,846 | so | so | so | so | so | so |
| Acct 1815-1855 | s114,427,984 | \$45,611.005 | \$13,750.187 | S37,24,9,97 | so | \$12,958,642 | \$4,593,317 | s213,423 | ${ }_{575}$ | S55,74 | so | so | so | so | so | so |

## 2019 Cost Allocation Model

## EB-2018-0028

Sheet 03.1 Line Transformers Unit Cost Worksheet - Application

| Description |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS < 50 | GS> $50-999 \mathrm{~kW}$ | $\begin{gathered} \text { GS> 1,000- } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Large Use 1 | Street Light | Sentinel | Unmetered Scattered Load |
| Depreciation on Acct 1850 Line Transformers <br> Depreciation on General Plant Assigned to Line Transformers | \$889,276 | \$524,240 | \$109,655 | \$224,241 | \$23,731 | \$0 | \$3,646 | \$893 | \$2,870 |
|  | \$233,210 | \$138,006 | \$28,834 | \$58,292 | \$6,127 | \$0 | \$962 | \$235 | \$754 |
| Acct 5035 - Overhead Distribution Transformers- Operation | \$23,827 | \$14,046 | \$2,938 | \$6,008 | \$636 | \$0 | \$98 | \$24 | \$77 |
| Acct 5055 - Underground Distribution Transformers - Operation | \$64,180 | \$37,835 | \$7,914 | \$16,184 | \$1,713 | \$0 | \$263 | \$64 | \$207 |
| Acct 5160 - Maintenance of Line Transformers | \$186,744 | \$110,088 | \$23,027 | \$47,090 | \$4,983 | \$0 | \$766 | \$187 | \$603 |
| Allocation of General Expenses | \$287,157 | \$171,312 | \$35,225 | \$70,671 | \$7,471 | \$0 | \$1,220 | \$300 | \$958 |
| Admin and General Assigned to Line Transformers | \$248,137 | \$145,085 | \$30,480 | \$63,722 | \$6,721 | \$0 | \$1,050 | \$257 | \$823 |
| PILs on Line Transformers | \$146,285 | \$86,237 | \$18,038 | \$36,887 | \$3,904 | \$0 | \$600 | \$147 | \$472 |
| Debt Return on Line Transformers | \$841,262 | \$495,935 | \$103,735 | \$212,134 | \$22,450 | \$0 | \$3,449 | \$845 | \$2,715 |
| Equity Return on Line Transformers | \$1,181,122 | \$696,287 | \$145,643 | \$297,833 | \$31,519 | \$0 | \$4,842 | \$1,186 | \$3,812 |
| Total | \$4,101,200 | \$2,419,072 | \$505,489 | \$1,033,061 | \$109,254 | so | \$16,896 | \$4,138 | \$13,290 |
| Billed kW without Line Transformer Allowance |  | 0 | 0 | 1,285,295 | -20,783 | 330,833 | 10,945 | 343 | 0 |
| Billed 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 | 2,273,988 |
| Line Transformation Unit Cost (\$/kW) |  | \$0.0000 | \$0.0000 | \$0.8038 | -\$5.2570 | \$0.0000 | \$1.5437 | \$12.0659 | \$0.0000 |
| Line Transformation Unit Cost (\$/kWh) |  | \$0.0052 | \$0.0026 | \$0.0021 | \$0.0005 | \$0.0000 | \$0.0044 | \$0.0326 | \$0.0058 |
| 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 | \$45,203 |
| General Plant - Accumulated Depreciation | (\$8,918,400) | (\$5,083,609) | (\$985,254) | (\$1,776,713) | (\$595,300) | $(\$ 222,508)$ | $(\$ 170,976)$ | (\$7,917) | (\$25,982) |
| General 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 |
| General Plant - Depreciation | \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$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 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 | \$437,350 |
| 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 | \$14,096 |
| Total O\&M | \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$439,560 | \$133,500 | \$92,553 | \$4,366 | \$15,189 |
| Line Transformer Rate Base |  |  |  |  |  |  |  |  |  |
| Acct 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 |
| Line Transformers - Accumulated Depreciation | (\$7,074,234) | (\$4,170,355) | $(\$ 872,314)$ | (\$1,783,849) | (\$188,782) | \$0 | (\$29,004) | $(\$ 7,102)$ | (\$22,830) |
| Line 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 |
| General Plant Assigned to Line Transformers - NFA | \$1,256,274 | \$743,423 | \$155,324 | \$314,009 | \$33,006 | \$0 | \$5,182 | \$1,267 | \$4,062 |
| Line 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 |
| General Expenses |  |  |  |  |  |  |  |  |  |
| Act 5005 - Operation Supervision and Engineering | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 | \$650 | \$2,119 |
| Acct 5010 - Load Dispatching | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 | \$793 | \$2,586 |
| Acct 5085 - Miscellaneous Distribution Expense | \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 | \$0 | \$1 |
| 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 | \$101,727 | \$36,010 | \$31,275 | \$1,443 | \$4,706 |
| Acct 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 |
| 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 | \$566,292 |

## Ontario Energy Board <br> 2019 Cost All

## EB-2018-0028

Sheet 03.1 Line Transformers

LOCATION BY RATE CLASSIFICATION

Description

## Depreciation on Acct 1850 Line Transformers <br> Act 5035- Overhead Distribution Transformers- Opsormers <br> cct 5035 - Overhead Distribution Transformers- Operation

Acct 5160 - Maintenance of Line Transformers
Allocation of General Expenses
Admin and General Assigned to Line Transformers PLLs on Line Transformers
Equity Return on Line Transformers Total
silled KW without Line Transformer Allowance
illed kWh without Line Transformer Allowance

Line Transformation Unit Cost (\$/kW)

| 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: |
| Embedded <br> Distributor Hydro <br> One - CND | Embeaded <br> Distributor Waterloo North Hydro- CND | Embedded <br> Distributor Hydro <br> One 1-BCP | Embedded <br> Distributor <br> Brantford Power <br> BCP | Embedded Distributor Hydro One 2 - BCP |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 |  |


| General Plant - Gross Assets | $\$ 14,573$ | $\$ 57,788$ | $\$ 10,588$ | $\$ 4,284$ | $\$ 0$ |
| :--- | ---: | ---: | ---: | ---: | ---: |
| General Plant - Accumulated Depreciation | $(\$ 8,376)$ | $(\$ 32,16)$ | $(\$ 6,086)$ | $(\$ 2,46)$ | $\$ 0$ |
| General Plant - Net Fixed Assets | $\$ 6,196$ | $\$ 2,572$ | $\$ 4,502$ | $\$ 1,822$ | $\$ 0$ |
| 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 | $\$ 6,242$ | $\$ 18,240$ | $\$ 3,630$ | $\$ 1,884$ | $\$ 0$ |
| Total O\&M | $\$ 6,860$ | $\$ 19,722$ | $\$ 3,944$ | $\$ 2,073$ | $\$ 1,619$ |

Line Transformer Rate Base
ine Transformers - Accumulated De Assets
Line Transformers - Accumulated Dep
Line Transformers - Net Fixed Assets
General Plant Assigned to Line Transformers - NFA
Line Transformer Net Fixed Assets Including General Plant

| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| :--- | :--- | :--- | :--- | :--- |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
|  |  |  |  |  |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |  |

## 2019 Cost Allocation Model

ALLOCATION BY RATE CLASSIFICATION

## Description

Depreciation on Acct 1820-2 Distribution Station Equipment Depreciation on Acct 1825-2 Storage Battery Equipment Depreciation on Acct 1805-2 Land Station <50 kV Depreciation on Acc 1806-2 Land Rights Station <50 kV Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV Depreciation on Acct 1810 -2 Leasehold mprovements $<50 \mathrm{kV}$ Depreciation on General Plant Assigned to Substation Transformer Acct 5012 - Staico Bulldings and Fixtures Expense Acct 5017 - Distributon Station Equipment Labour Act 5114 - Distributan St Equipion Stion
Acct 514 - Maintenance of Distr
Almin or Genal Expenses
Admin
pls on
Equity Return on Substation Transformers
Total
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance

Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)

> General Plant - Gross Assets
> General Plant - Accumulated Depreciation
> General Plant - Net Fixed Assets

General Plant - Depreciation
Total Net Fixed Assets Excluding General Plant
Total Administration and General Expense
Total O\&M

|  | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | Residential | GS <50 | GS> 50-999 kW | $\begin{gathered} \text { GS> 1,000 - } \\ 4,999 \mathrm{~kW} \end{gathered}$ | Large Use 1 | Street Light | Sentinel |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| (\$1,108) | (\$324) | (\$115) | (\$370) | (\$181) | (\$115) | (\$2) | \$0 |
| \$1,867 | \$547 | \$194 | \$623 | \$305 | \$194 | \$4 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$692 | \$199 | \$71 | \$233 | \$114 | \$73 | \$1 | \$0 |
| \$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 | \$422 | \$150 | \$487 | \$238 | \$152 | \$3 | \$0 |
|  | 0 | 0 | 1,564,769 | 552,369 | 330,833 | 10,945 | 343 |
|  | 461,453,716 | 193,967,011 | 490,088,356 | 214,108,990 | 145,141,006 | 3,798,281 | 126,989 |
|  | \$0.0000 | \$0.0000 | \$0.0003 | \$0.0004 | \$0.0005 | \$0.0003 | \$0.0000 |
|  | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| $\begin{gathered} \$ 15,515,903 \\ (\$ 8,918,400) \end{gathered}$ | $\begin{gathered} \$ 8,844,275 \\ (\$ 5,083,609) \end{gathered}$ | $\begin{gathered} \$ 1,714,108 \\ (\$ 985,254) \end{gathered}$ | $\begin{gathered} \$ 3,091,059 \\ (\$ 1,776,713) \end{gathered}$ | $\begin{gathered} \$ 1,035,682 \\ (\$ 595,300) \end{gathered}$ | $\begin{gathered} \$ 387,112 \\ (\$ 222,508) \end{gathered}$ | $\begin{gathered} \$ 297,457 \\ (\$ 170,976) \end{gathered}$ | $\begin{gathered} \$ 13,774 \\ (\$ 7,917) \end{gathered}$ |
| \$6,597,503 | \$3,760,666 | \$728,854 | \$1,314,346 | \$440,381 | \$164,604 | \$126,481 | \$5,857 |
| \$1,224,737 | \$698,117 | \$135,302 | \$243,991 | \$81,751 | \$30,556 | \$23,480 | \$1,087 |
| \$150,532,445 | \$85,413,428 | \$16,572,878 | \$30,230,795 | \$10,198,140 | \$3,888,132 | \$2,866,370 | \$132,872 |
|  |  |  |  |  |  |  |  |
| \$8,898,542 | \$6,086,205 | \$1,025,051 | \$1,124,621 | \$402,912 | \$123,885 | \$86,299 | \$4,067 |
| \$9,875,981 | \$6,794,490 | \$1,139,355 | \$1,222,750 | \$439,560 | \$133,500 | \$92,553 | \$4,366 |

## 2019 Cost Allocation Model

## Sheet 03.2 Substation Transformers Unit Cost Worksheet - Application

ALLOCATION BY RATE CLASSIFICATION

## Description

Substation Transformer Rate Base Gross Plan
| Acct 1820-2 Distribution Station Equipment
Acct 1825-2 Storage Battery Equipmen
Acct 1805-2 Land Station < 50 kV
Acct 1808-2 Building and Fixurs
Acct $888-2$ Buldings and
Acct 1810-2 Leasehold Improvements $<50 \mathrm{kV}$

## Subtotal

Substation Transformers - Accumulated Depreciation
Acct 1820-2 Distribution Station Equipment
Acct 1825-2 Storage Battery Equipment
Acct 1805-2 Land Station $<50 \mathrm{kV}$
Acct 1806-2 Land Rights Station $<50$ kV
Acct 1808-2 Buildings and Fixtures < 50 KV
Acct 1810-2 Leasehold Improvements <50 kV
Subtotal
Substation Transformers - Net Fixed Assets
General Plant Assigned to SubstationTransformers - NFA Substation Transformer NFA Including General Plant

General Expenses
Acct 5005- Operation Supervision and Engineering Acct 5010 - Load Dispatching
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total

Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Total

Acct 1815-1855

|  | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | Residential | GS <50 | GS> 50-999 kW | $\begin{gathered} \text { GS> 1,000 - } \\ \text { 4,999 kW } \end{gathered}$ | Large Use 1 | Street Light | Sentinel |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 | \$650 |
| \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 | \$793 |
| \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,494,699 | \$863,304 | \$158,613 | \$297,621 | \$101,727 | \$36,010 | \$31,275 | \$1,443 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$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 | 6 | 7 | 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total | Residential | GS $<50$ | GS> $50-999 \mathrm{~kW}$ | GS> $1,000-$ <br> $4,999 \mathrm{~kW}$ | Large Use 1 | Street Light | Sentinel |

## 

## 2019 Cost Alloc

## Sheet 03.2 Substation Transforme

## OCATION BY RATE CLASSIFICATION

## Description

Depreciation on Acct 1820-2 Distribution Station Equipmen Depreciation on Acct 1825-2 Storage Battery Equipment Depreciation on Acct 1805-2 Land Station <50 kV
epreciation on Acct 1806-2 Land Rights Station <50 kV
epreciation on Acct 1808-2 Buildigs and Fixtures < 50 KV
Depreciation on General Plant Assigned to Substation Transformers
Acct 5012 - Station Buildings and Fixtures Expense
Acct 5016 - Distributon Station Equipment - Labou
Acct 5017 - Distributon Station Equipment - Other
Acct 5114 - Maintenance of Distribution Station Equipment
Allocation of General Expenses
Admin and General Assigned to SubstationTransformer
Pll s on SubstationTransformers
Debt Return on Substation Transformers
Equity Return on Substation Transformers
Total
Billed kW without Substation Transformer Allowance
Billed kWh without Substation Transformer Allowanc
Substation Transformation Unit Cost (\$/kW)
Substation Transformation Unit Cost (\$/kWh)
General Plant - Gross Assets
General Plant - Accumulated Depreciation
General Plant - Net Fixed Assets

General Plant - Net Fixed Assets

| $\$ 45,203$ | $\$ 14,573$ | $\$ 57,788$ | $\$ 10,588$ | $\$ 4,284$ | $\$ 0$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $(\$ 25,982)$ | $(\$ 8,376)$ | $(\$ 33,216)$ | $(\$ 6,086)$ | $(\$ 2,463)$ | $\$ 0$ |
| $\$ 19,221$ | $\$ 6,196$ | $\$ 24,572$ | $\$ 4,502$ | $\$ 1,822$ | $\$ 0$ |
| $\$ 3,568$ | $\$ 1,150$ | $\$ 4,561$ | $\$ 836$ | $\$ 338$ | $\$ 0$ |

Total Net Fixed Assets Excluding General Plant


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## 2019 Cost Alloc

## Sheet 03.2 Substation Transforme

## OCATION BY RATE CLASSIFICATION

## Description

| Substation Transformer Rate Base Gross Plant |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Substation Transformers - Accumulated Depreciation |  |  |  |  |  |  |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1805-2 Land Station <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1806-2 Land Rights Station $<50 \mathrm{kV}$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1808-2 Buildings and Fixtures < 50 KV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Act 1810-2 Leasehold Improvements <50 kV | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Substation Transformers - Net Fixed Assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant Assigned to SubstationTransformers - NFA | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Substation Transformer NFA Including General Plant | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Expenses |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$2,119 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5010 - Load Dispatching | \$2,586 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5085 - Miscellaneous Distribution Expense | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$4,706 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1820-2 Distribution Station Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1825-2 Storage Battery Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1815-1855 | \$566,292 | \$0 | \$0 | \$0 | \$0 | \$0 |

## 䂆 Ontario Energy Board

## 2019 Cost Alloc

Sheet 03.2 Substation Transforme
LOCATION BY RATE CLASSIFICATION

## Description

| 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Unmetered Scattered Load | $\begin{gathered} \text { Embedded } \\ \text { Distributor } \\ \text { Hydro One - CND } \end{gathered}$ | Embedded Distributor Waterloo North Hvdro - CND | Embedded Distributor Hydro One 1 BCP | $\qquad$ | Embedded Distributor Hydro One 2 BCP |

## 2019 Cost Allocation Model

Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Application
ALLOCATION BY RATE CLASSIFICATION

| Description |  | 1 | 2 | 3 | 5 | 6 | 7 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS <50 | GS> 50-999 kW | GS> 1,000 - <br> 4,999 kW | Large Use 1 | Street Light |
| Depreciation on Acct 1830-4 Primary Poles, Towers \& Fixtures Depreciation on Acct 1835-4 Primary Overhead Conductors | \$732,666 | \$385,230 | \$73,870 | \$150,199 | \$71,963 | \$45,676 | \$2,679 |
|  | \$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 | \$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 |
| Primary Conductors and Poles Gross Assets |  |  |  |  |  |  |  |
| 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 | \$3,943,005 | \$8,259,132 | \$3,964,070 | \$541,105 | \$139,586 |
| Acct 1840-4 Primary Underground Conduit | \$14,054,033 | \$7,389,500 | \$1,416,986 | \$2,881,125 | \$1,380,405 | \$876,156 | \$51,392 |
| Acct 1845-4 Primary Underground Conductors | \$19,511,022 | \$10,563,112 | \$2,075,181 | \$4,346,734 | \$2,086,267 | \$284,781 | \$73,463 |
| Subtotal | \$102,686,220 | \$54,874,302 | \$10,666,455 | \$22,057,086 | \$10,578,608 | \$3,700,022 | \$381,635 |

Ontario Energy Board

## 2019 Cost Allocation Model

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Application
ALLOCATION BY RATE CLASSIFICATION

| Description |  | 1 | 2 | 3 | 5 | 6 | 7 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS <50 | GS> 50-999 kW | GS> 1,000 - <br> 4,999 kW | Large Use 1 | Street Light |
| Primary Conductors and Poles Accumulated Depreciation |  |  |  |  |  |  |  |
| Acct 1830-4 Primary Poles, Towers \& Fixtures | (\$6,957,631) | (\$3,658,268) | $(\$ 701,497)$ | (\$1,426,338) | $(\$ 683,388)$ | (\$433,752) | (\$25,442) |
| Acct 1835-4 Primary Overhead Conductors | (\$9,636,779) | (\$5,217,275) | (\$1,024,962) | (\$2,146,915) | (\$1,030,438) | $(\$ 140,657)$ | (\$36,285) |
| Acct 1840-4 Primary Underground Conduit | (\$3,025,738) | (\$1,590,909) | (\$305,067) | $(\$ 620,287)$ | (\$297,192) | $(\$ 188,630)$ | (\$11,064) |
| Acct 1845-4 Primary Underground Conductors | $(\$ 5,042,855)$ | (\$2,730,161) | (\$536,355) | (\$1,123,465) | $(\$ 539,221)$ | (\$73,605) | $(\$ 18,987)$ |
| Subtotal | (\$24,663,003) | (\$13,196,614) | (\$2,567,882) | ( $\$ 5,317,005$ ) | ( $\$ 2,550,238$ ) | $(\$ 836,645)$ | (\$91,779) |
| Primary Conductor \& Pools - Net Fixed Assets | \$78,023,217 | \$41,677,688 | \$8,098,573 | \$16,740,081 | \$8,028,370 | \$2,863,376 | \$289,856 |
| General Plant Assigned to Primary C\&P - NFA | \$3,414,002 | \$1,835,026 | \$356,165 | \$727,810 | \$346,685 | \$121,221 | \$12,790 |
| Primary C\&P Net Fixed Assets Including General Plant | \$81,437,219 | \$43,512,714 | \$8,454,738 | \$17,467,890 | \$8,375,055 | \$2,984,597 | \$302,647 |
| 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 | so |
| 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 |
| Operations and Maintenance |  |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | \$123,000 | \$68,853 | \$12,715 | \$24,342 | \$10,708 | \$3,823 | \$2,049 |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other | \$145,826 | \$81,630 | \$15,075 | \$28,860 | \$12,695 | \$4,532 | \$2,429 |
| Acct 5040 Underaround Distribution Lines \& Feeders - Labour | \$29,437 | \$17,774 | \$3,026 | \$5,006 | \$1,776 | \$595 | \$1,139 |
| Acct 5045 Underground Distribution Lines \& Feeders - Other | \$126,906 | \$76,626 | \$13,047 | \$21,580 | \$7,655 | \$2,563 | \$4,911 |
| Acct 5090 Underaround Distribution Lines \& Feeders - Rental Paid |  |  |  |  |  |  | \$0 |
| Acct 5095 Overhead Distribution Lines \& Feeders - Rental Paid | \$59,557 | \$33,339 | \$6,157 | \$11,787 | \$5,185 | \$1,851 | \$992 |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$136,406 | \$76,275 | \$13,760 | \$25,396 | \$10,839 | \$6,880 | \$2,691 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$695,332 | \$329,620 | \$73,518 | \$145,284 | \$65,503 | \$8,941 | \$9,571 |
| Acct 5135 Overhead Distribution Lines \& Feeders - Riaht of Wav | \$534,518 | \$299,210 | \$55,256 | \$105,784 | \$46,532 | \$16,613 | \$8,903 |
| Acct 5145 Maintenance of Underground Conduit | \$95,195 | \$56,709 | \$9,608 | \$15,763 | \$5,610 | \$3,561 | \$3,552 |
| Acct 5150 Maintenance of Underground Conductors \& Devices | \$548,033 | \$333,954 | \$57,053 | \$94,874 | \$33,578 | \$4,583 | \$21,728 |
| Total | \$2,494,211 | \$1,433,990 | \$259,216 | \$478,677 | \$200,079 | \$53,942 | \$57,965 |
| General Expenses |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 |
| Acct 5010 - Load Dispatching | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 |
| Acct 5085-Miscellaneous Distribution Expense | \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,494,699 | \$863,304 | \$158,613 | \$297,621 | \$101,727 | \$36,010 | \$31,275 |
| Primary Conductors and Poles Gross Assets | \$102,686,220 | \$54,874,302 | \$10,666,455 | \$22,057,086 | \$10,578,608 | \$3,700,022 | \$381,635 |
| Acct 1815-1855 | \$185,929,971 | \$106,104,727 | \$19,831,154 | \$37,928,616 | \$12,978,301 | \$4,594,542 | \$3,753,698 |

## 秓 Ontario Energy Board

## 2019 Cost Allc

## Sheet O3.3 Primary Conductors a

LOCATION BY RATE CLASSIFICATION

## Description

epreciation on Acct 1830-4 Primary Poles, Towers $\&$ Fixtures epreciation on Acct 1835-4 Primary Overhead Conductors Depreciation on Acct 1840-4 Primary Underground Conduit
Depreciation on Acct 1845-4 Primary Underground Conductors Depreciation on General Plant Assigned to Primary C\&P
Primary C\&P Operations and Maintenance
Admin and General Assigned to Primary C\&P
ILs on Primary C\&P
Equity Return on Primary C\&
Total

General Plant - Gross Assets
General Plant - Accumulated Depreciation eneral Plant - Ne

| 8 | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sentinel | Unmetered Scattered Load | Embedded Distributor Hydro One - CND |  | Embedded <br> Distributor Hydro <br> One $1-\mathrm{BCP}$ | Embedded <br> Distributor <br> Brantford Power <br> BCP | Embedded Distributor Hydro One $2-\mathrm{BCP}$ |
| \$734 | \$2,314 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$978 | \$3,095 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$189 | \$595 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$439 | \$1,391 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$640 | \$2,016 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,850 | \$5,832 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$860 | \$2,702 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,723 | \$5,412 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$399 | \$1,262 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,297 | \$7,256 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$3,225 | \$10,188 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$13,336 | \$42,064 | \$0 | \$0 | \$0 | \$0 | \$0 |

General Plant - Depreciation
Total Net Fixed Assets Excluding General Plant
Total Administration and General Expense $\$ 132,872$
 Total O\&M

| Primary Conductors and Poles Gross Assets |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acct 1830-4 Primary Poles, Towers \& Fixtures | \$32,127 | \$101,206 | \$0 \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-4 Primary Underground Conduit | \$14,088 | \$44,381 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-4 Primary Underground Conductors | \$19,559 | \$61,926 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | \$102,937 | \$325,176 | S0 | \$0 | S | \$0 | \$0 |

## Ontario Energy Board

## 2019 Cost Allc

## Sheet 03.3 Primary Conductors a

LOCATION BY RATE CLASSIFICATION

Description

| 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) | (\$30,586) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1840-4 Primary Underground Conduit | (\$3,033) | (\$9,555) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 1845-4 Primary Underground Conductors | $(\$ 5,055)$ | $(\$ 16,005)$ | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal | (\$24,723) | (\$78,118) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary Conductor \& Pools - Net Fixed Assets | \$78,214 | \$247,058 | \$0 | \$0 | \$0 | \$0 | \$0 |
| General Plant Assigned to Primary C\&P - NFA | \$3,448 | \$10,858 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary C\&P Net Fixed Assets Including General Plant | \$81,661 | \$257,916 | \$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 1830-5 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 |  |  |  |  |  |  |  |
| 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 |
| Acct 5040 Underaround 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 Underaround 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 |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$134 | \$431 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$689 | \$2,205 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Acct 5135 Overhead Distribution Lines \& Feeders - Riaht of Wav | \$528 | \$1,692 | \$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 | so | \$0 | \$0 | so | \$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 |
| Acct 1815-1855 | \$172,640 | \$566,292 | \$0 | \$0 | \$0 | \$0 | \$0 |

## 2019 Cost Allocation Model

Sheet 03.4 Secondary Cost Pool Worksheet - Application

| Description |  | 1 | 2 | 3 | 5 | 6 | 7 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS <50 | GS> $50-999 \mathrm{~kW}$ | $\begin{gathered} \text { GS> } 1,000- \\ 4,999 \mathrm{~kW} \end{gathered}$ | 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 | so | \$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) | $(55,083,609)$ | (\$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 |
| Act 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 | so | \$3,203, 139 |

## 2019 Cost Allocation Model

Sheet 03.4 Secondary Cost Pool Worksheet - Application
allocation by rate classification

| Description |  | 1 | 2 | 3 | 5 | 6 | 7 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Residential | GS < 50 | GS> $50-999 \mathrm{~kW}$ | GS> 1,000- <br> 4,999 kW | Large Use 1 | Street Light |
| Secondary Conductors and Poles Accumulated Depreciation |  |  |  |  |  |  |  |
| Acct 1830-5 Secondary Poles, Towers \& Fixtures | (\$1,642,655) | (\$1,150,827) | (\$166,041) | (\$174,890) | \$0 | \$0 | (\$144,222) |
| Acct 1835-5 Secondary Overhead Conductors | (\$1,301,676) | (\$911,941) | (\$131,575) | (\$138,587) | \$0 | \$0 | (\$114,285) |
| Acct 1840-5 Secondary Underground Conduit | (\$2,017,159) | (\$1,413,201) | (\$203,896) | (\$214,763) | \$0 | \$0 | (\$177,103) |
| Acct 1845-5 Secondary Underground Conductors | (\$3,757,939) | (\$2,632,773) | (\$379,856) | (\$400,100) | \$0 | \$0 | (\$329,940) |
| Subtotal | ( $58,719,428$ ) | ( $56,108,742)$ | $(\$ 881,368)$ | ( 5928,339 ) | \$0 | \$0 | ( $\mathbf{\$ 7 6 5 , 5 4 9 \text { ) }}$ |
| Secondary Conductor \& Pools - Net Fixed Assets | \$27,763,577 | \$19,450,875 | \$2,806,368 | \$2,955,930 | \$0 | \$0 | \$2,437,589 |
| General Plant Assigned to Secondary C\&P - NFA | \$1,220,860 | \$856,402 | \$123,420 | \$128,515 | \$0 | \$0 | \$107,561 |
| Secondary C\&P Net Fixed Assets Including General Plant | \$28,984,437 | \$20,307,278 | \$2,929,788 | \$3,084,445 | \$0 | \$0 | \$2,545,150 |
| Act 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 | so | \$0 | \$0 |
| 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 | \$3,943,005 | \$8,259,132 | \$3,964,070 | \$541,105 | \$139,586 |
| Acct 1840-4 Primary Underground Conduit | \$14,054,033 | \$7,389,500 | \$1,416,986 | \$2,881,125 | \$1,380,405 | \$876,156 | \$51,392 |
| Acct 1845-4 Primary Underground Conductors | \$19,511,022 | \$10,563,112 | \$2,075,181 | \$4,346,734 | \$2,086,267 | \$284,781 | \$73,463 |
| Subtotal | \$102,686,220 | \$54,874,302 | \$10,666,455 | \$22,057,086 | \$10,578,608 | \$3,700,022 | \$381,635 |
| Operations and Maintenance |  |  |  |  |  |  |  |
| Acct 5020 Overhead Distribution Lines \& Feeders - Labour | \$123,000 | \$68,853 | \$12,715 | \$24,342 | \$10,708 | \$3,823 | \$2,049 |
| Acct 5025 Overhead Distribution Lines \& Feeders - Other | \$145,826 | \$81,630 | \$15,075 | \$28,860 | \$12,695 | \$4,532 | \$2,429 |
| Acct 5040 Underaround Distribution Lines \& Feeders - Labour | \$29,437 | \$17,774 | \$3,026 | \$5,006 | \$1,776 | \$595 | \$1,139 |
| Acct 5045 Underground Distribution Lines \& Feeders - Other | \$126,906 | \$76,626 | \$13,047 | \$21,580 | \$7,655 | \$2,563 | \$4,911 |
| Acct 5090 Underaround Distribution Lines \& Feeders - Rental Paid |  |  | \$ ${ }^{\$ 0}$ |  |  | \$0 $\$ 1.851$ | \$90 |
| Acct 5095 Overhead Distribution Lines \& Feeders - Rental Paid |  | \$33,339 |  |  |  |  |  |
| Acct 5120 Maintenance of Poles, Towers \& Fixtures | \$136,406 | \$76,275 | \$13,760 | \$25,396 | \$10,839 | \$6,880 | \$2,691 |
| Acct 5125 Maintenance of Overhead Conductors \& Devices | \$695,332 | \$389,620 | \$73,518 | \$145,284 | \$65,503 | \$8,941 | \$9,571 |
| Acct 5135 Overhead Distribution Lines \& Feeders - Riaht of Wav | \$534,518 | \$299,210 | \$55,256 | \$105,784 | \$46,532 | \$16,613 | \$8,903 |
| Acct 5145 Maintenance of Underground Conduit | \$95,195 | \$56,709 | \$9,608 | \$15,763 | \$5,610 | \$3,561 | \$3,552 |
| Acct 5150 Maintenance of Underground Conductors \& Devices | \$548,033 | \$333,954 | \$57,053 | \$94,874 | \$33,578 | \$4,583 | \$21,728 |
| Total | \$2,494,211 | \$1,433,990 | \$259,216 | \$478,677 | \$200,079 | \$53,942 | \$57,965 |
| General Expenses |  |  |  |  |  |  |  |
| Acct 5005 - Operation Supervision and Engineering | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 |
| Acct 5010 - Load Dispatching | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 |
| Acct 5085 - Miscellaneous Distribution Expense | \$320 | \$185 | \$34 | \$64 | \$22 | \$8 | \$7 |
| Acct 5105 - Maintenance Supervision and Engineering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,494,699 | \$863,304 | \$158,613 | \$297,621 | \$101,727 | \$36,010 | \$31,275 |
| Secondary Conductors and Poles Gross Assets | 36,483,005 | \$25,559,617 | \$3,687,735 | \$3,884,269 | \$0 | \$0 | \$3,203,139 |
| Acct 1815 -1855 | \$185,929,971 | \$106,104,727 | \$19,831,154 | \$37,928,616 | \$12,978,301 | \$4,594,542 | \$3,753,698 |

## Ontario Energy Board <br> 2019 Cost Allc

## Sheet 03.4 Secondary Cost Pool

_ocation by rate classification

## Description

Depreciation on Acct 1830-5 Secondary Poles, Towers \& Fixture
Depreciation on Acct 1835-5 Secondary Overhead Conductors
Depreciation on Acct $1880-5$ Secondary Underground Conduit Depreciation on Acct 1845-5 Secondary Underground Conducto
Depreciation on General Plant Assigned to Secondary C\&P
Secondary C\&P Operations and Maintenance
Allocation of General Expenses
dmin and General Assign
Debt Return on Secondary $C \& P$ P
Equity Return on Secondary $C \& P$
Total

| General Plant - Gross Assets | \$13,774 | \$45,203 | \$14,573 | \$57,788 | \$10,588 | \$4,284 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Plant - Accumulated Depreciation | (\$7,917) | (\$25,982) | (\$8,376) | (\$33,216) | (\$6,086) | (\$2,463) | \$0 |
| General Plant - Net Fixed Assets | \$5,857 | \$19,221 | \$6,196 | \$24,572 | \$4,502 | \$1,822 | \$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 0\&M | \$4,366 | \$15,189 | \$6,860 | \$19,722 | \$3,944 | \$2,073 | \$1,619 |


| 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 | so |

## Ontario Energy Board

## 2019 Cost Allc

## Sheet 03.4 Secondary Cost Pool

_ocation by rate classification

## Description

Secondary Conductors and Poles Accumulated Depreciation
Acct 1830-5 Secondary Poles, Towers $\&$ Fixitures
Acct 1835-5 Secondary Overhead Cond Acct 1840-5 Secondary Underground Conduit
Acct 1845-5 Secondary Underground Conductors Acct ${ }^{\text {Setotal }}$.
Secondary Conductor \& Pools - Net Fixed Assets
General Plant Assigned to Secondary C\&P - NFA
Secondary C\&P Net Fixed Assets Including General
Acct 1830-3 Bulk Poles, Towers \& Fixtures
Acct 1830-3 Bulk Poles, Towers \& Fixtur
Acct 1835-3 Bulk Overhead Conductors
Acct 1840-3
Acct 1840-3 Bulk Underground Conduit
Act 1845-3 Bulk Underground Conductors
Acct 1845-3

| 8 | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sentinel | Unmetered Scattered Load | Embedded <br> Distributor Hydro <br> One - CND |  | Embedded <br> Distributor Hydro <br> One 1-BCP | Embedded <br> Distributor <br> Brantford Power <br> BCP | Embedded <br> Distributor Hydro <br> One 2-BCP |
| (\$1,490) | $(55,185)$ | \$0 | \$0 | \$0 | \$0 | \$0 |
| (\$1,181) | $(\$ 4,108)$ | \$0 | \$0 | \$0 | \$0 | \$0 |
| (\$1,830) | (\$6,367) | \$0 | \$0 | \$0 | \$0 | \$0 |
| (\$3,409) | (\$11,861) | \$0 | \$0 | \$0 | \$0 | \$0 |
| (\$7,910) | (\$27,521) | so | so | so | \$0 | so |
| \$25,186 | \$87,628 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$1,110 | \$3,851 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$26,296 | \$91,479 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| so | \$0 | so | so | so | \$0 | so |
| \$32,127 | \$101,206 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$37,163 | \$117,664 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$14,088 | \$44,381 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$19,559 | \$61,926 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$102,937 | \$325,176 | \$0 | \$0 | so | \$0 | so | Acct 1835-4 Primary Overhead Conductors

Acct 1804-4 Primary Underground Conduut
Acct 1845-4 Primary Underground Conductors Subtotal

| \$121 | \$389 | \$0 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$144 | \$462 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$28 | \$93 |  | \$0 |  |  |  |
| \$122 $\$ 0$ | ${ }_{\text {\$401 }}$ | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$59 | \$188 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$134 | \$431 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$689 | \$2,205 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$528 | \$1,692 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$92 | \$301 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$527 | \$1,735 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$2,445 | \$7,897 | \$0 | \$0 | so | so | so |

Acct 5020 Overhead Distrtibution Lines \& Feeders - Labour
Acct 5025 Overhead Distribution Lines \& Feeders - Other
Acct 5025 OVerhead Distribution Lines \& Feeders - Other
Acct 5040 Underaround Distribution Lines \& Feeders. Labo
Acct 5045 Underground Distribution Lines $\&$ Feeders - Other
Acct 5090 Underaround Distribution Lines \& Feeders - Rental Pai Acct 5120 Maintenance of Poles, Towers \& Fixtures
Acct 5120 Naintenance of Poles, Towers $\&$ Fixtures
Acct 5125 Maintenance of Overhead Conductors \& Devices
Acct 5135 Overhead Distribution Lines \& Feeders - Riaht of Wav
Acct 5150 Maintenance of Underground Conductors \& Devices
Total
Ceneral Expenses
Acct 5010- Ladad Dispathing
Acct 5085- Miscellaneous Distribution Expense
Acct 5105-Maintenance Supervision and Engineering
Acct 5105 - Maintenance Supervision and Engineering
Total

| $\$ 650$ | $\$ 2,119$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| ---: | ---: | ---: | ---: | :--- | :--- | :--- |
| $\$ 593$ | $\$ 2,586$ | $\$ 1$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |  |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 1,443$ | $\$ 4,706$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 33,096$ | $\$ 115,149$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 172,640$ | $\$ 566,292$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |

# 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 |

## 2019 Cost Allocation Model

## EB-2018-0028

Sheet 03.6 MicroFIT Charge Worksheet - Application

## Instructions: <br> More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

| Description | Residential | Monthly Unit 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 04 Summary of Allocators by Class $\mathcal{E}$ Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

|  |  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | 01 Grouping | Total | Residential | GS $\mathbf{~ 5 0}$ |  | $\begin{gathered} \text { GS> } 1,000- \\ 4,999 \mathrm{~kW} \end{gathered}$ | Large Use 1 | Street Light | Sentinel |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1608 | Franchises and Consents | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805 | Land | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-1 | Land Station $>50 \mathrm{kV}$ | dp | \$347,843 | \$115,858 | \$35,968 | \$109,024 | \$52,985 | \$32,764 | \$824 | \$28 |
| 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 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ | 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 $>50 \mathrm{kV}$ | 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 |
| 1810 | Leasehold Improvements | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-1 | Leasehold Improvements $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements < 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | dp | \$9,496,692 | \$3,163,124 | \$981,995 | \$2,976,528 | \$1,446,576 | \$894,521 | \$22,491 | 752 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$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 | \$664,325 | \$6,864 |
| 1835 | Overhead Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary | dp | \$37,072,459 | \$20,070,734 | \$3,943,005 | \$8,259,132 | \$3,964,070 | \$541,105 | \$139,586 | \$37,163 |
| 1835-5 | Overhead Conductors and Devices - Secondary | dp | \$5,007,517 | \$3,508,215 | \$506,164 | \$533,140 | \$0 | \$0 | \$439,650 | \$4,543 |
| 1840 | Underground Conduit | dp | \$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 |
| 1845-5 | Underground Conductors and Devices - Secondary | dp | \$14,539,627 | \$10,186,313 | \$1,469,679 | \$1,548,004 | \$0 | \$0 | \$1,276,552 | \$13,190 |
| 1850 | Line Transformers | dp | \$35,716,261 | \$21,055,210 | \$4,404,123 | \$9,006,262 | \$953,118 | \$0 | \$146,433 | \$35,856 |
| 1855 | Services | dp | \$1,547,792 | \$1,452,474 | \$90,847 | \$4,471 | \$0 | \$0 | \$0 | \$0 |
| 1860 | Meters | dp | \$10,240,760 | \$6,781,105 | \$2,293,619 | \$940,021 | \$46,421 | \$154,736 | \$0 | \$0 |
| 1905 | Land | gp | \$213,629 | \$121,771 | \$23,600 | \$42,559 | \$14,260 | \$5,330 | \$4,095 | \$190 |
| 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 |
| 1930 | Transportation Equipment Stores Equipment | $\mathrm{gp}_{\text {g }}$ | \$3,676,208 | \$2,095,488 $\$ 8,778$ | $\$ 406,126$ $\$ 1,701$ | $\$ 732,370$ $\$ 3,068$ | $\underset{\$ 245,386}{ }$ | $\$ 91,719$ $\$ 384$ | \$70,477 $\$ 295$ | $\$ 3,264$ $\$ 14$ |
| 1935 | Stores Equipment | gp | \$15,399 |  |  |  |  |  |  | \$14 |

## Ontario Energy Board

## 2019 Cost Allocation Model

## EB-2018-0028

Sheet 04 Summary of Allocators by Class $\mathbb{E}$ Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

|  |  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USOA Account \# | Accounts | 01 Grouping | Total | Residential | GS <50 | $\begin{gathered} \text { GS>50-999 } \\ \text { kW } \end{gathered}$ | GS> 1,000- <br> 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 | $\mathrm{gp}^{\text {gp }}$ | \$11,161 | \$6,362 | \$1,233 | \$2,224 | \$745 | \$278 | \$214 | \$10 |
| 1950 | Power Operated Equipment | gp | \$12,750 | \$7,268 | \$1,409 | \$2,540 | \$851 | \$318 | \$244 | \$11 |
| 1955 | Communication Equipment | gp | \$512 | \$292 | \$57 | \$102 | \$34 | \$13 | \$10 | \$0 |
| 1960 | Miscellaneous Equipment | 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1995 | Contributions and Grants - Credit | co | (\$31,975,089) | (\$18,794,222) | (\$3,621,512) | (\$6,147,900) | (\$1,983,202) | (\$660,275) | (\$639,112) | (\$29,442) |
| 2005 | Property Under Capital Leases | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2010 | Electric Plant Purchased or Sold | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2105 | Accum. Amortization of Electric Utility Plant - Property, Plant, \& Equipment | accum dep | (\$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) | $(\$ 118,202)$ | $(\$ 5,479)$ |
|  | blank row |  |  |  |  |  |  |  |  |  |
| 4080 | 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) | (\$428) | (\$298) | (\$14) |
| 4084 | Service Transaction Requests (STR) Revenues | mi | (\$660) | (\$453) | (\$76) | (\$83) | (\$30) | (\$9) | (\$6) | (\$0) |
| 4086 | SSS Admin Charge | mi | (\$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 |
| 205 | Interdepartmental Rents | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 210 | Rent from Electric Property | mi | (\$497,799) | (\$278,358) | (\$50,215) | (\$92,682) | (\$39,566) | (\$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 |
| 4320 | Expenses of Electric Plant Leased to Others | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4325 | Revenues from Merchandise, Jobbing, Etc. | mi | (\$33,880) | (\$23,309) | (\$3,909) | (\$4,195) | (\$1,508) | (\$458) | (\$318) | (\$15) |
| 4330 | Costs and Expenses of Merchandising, Jobbing, Etc. | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335 | Profits and Losses from Financial Instrument Hedges | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4340 | Profits and Losses from Financial Instrument Investments | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | mi | \$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 |

## 2019 Cost Allocation Model

## EB-2018-0028

Sheet 04 Summary of Allocators by Class $\mathcal{E}$ Accounts - Application

ALLOCATION BY RATE CLASSIFICATION

|  |  |  |  | 1 | 2 | 3 | 5 | 6 | 7 | 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\left\lvert\, \begin{gathered} \text { USOA } \\ \text { Account \# } \end{gathered}\right.$ | Accounts | 01 Grouping | Total | Residential | GS <50 | $\begin{gathered} \text { GS> 50-9 } 999 \\ \text { kW } \end{gathered}$ | 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 |
| 4398 | Foreign Exchange Gains and Losses, Including Amortization | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4405 | Interest and Dividend Income | mi | $(\$ 100,000)$ | (\$68,711) | (\$11,546) | (\$12,525) | (\$4,495) | (\$1,373) | (\$954) | (\$45) |
| 4415 | Equity in Earnings of Subsidiary Companies | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4705 | Power Purchased | cop | \$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 | cop | \$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 | cop | \$6,619,211 | \$1,865,340 | \$784,075 | \$1,981,090 | \$865,495 | \$586,705 | \$15,354 | \$513 |
| 4710 | Cost of Power Adjustments | cop | $(\$ 458,181)$ | $(\$ 129,119)$ | (\$54,274) | (\$137,131) | (\$59,909) | (\$40,612) | (\$1,063) | (\$36) |
| 4712 | Charges-One-Time | cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4714 | Charges-NW | cop | \$11,446,106 | \$3,225,593 | \$1,355,843 | \$3,425,751 | \$1,496,636 | \$1,014,545 | \$26,550 | \$888 |
| 4715 | System Control and Load Dispatching | cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4716 | Charges-CN | cop | \$8,639,061 | \$2,434,548 | \$1,023,335 | \$2,585,619 | \$1,129,601 | \$765,738 | \$20,039 | \$670 |
| 4730 | Rural Rate Assistance Expense | cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4750 | Charges-LV | cop | \$507,967 | \$143,149 | \$60,171 | \$152,032 | \$66,419 | \$45,025 | \$1,178 | \$39 |
| 4751 | Charges-Smart Metering Entity | cop | \$445,476 | \$401,352 | \$44,123 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5005 | Operation Supervision and Engineering | di | \$673,092 | \$388,762 | \$71,427 | \$134,024 | \$45,809 | \$16,216 | \$14,084 | \$650 |
| 5010 | Load Dispatching | di | \$821,287 | \$474,356 | \$87,153 | \$163,533 | \$55,895 | \$19,786 | \$17,185 | \$793 |
| 5012 | Station Buildings and Fixtures Expense | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5014 | Transformer Station Equipment - Operation Labour | di | \$16,808 | \$5,598 | \$1,738 | \$5,268 | \$2,560 | \$1,583 | \$40 | \$1 |
| 5015 | Transformer Station Equipment - Operation Supplies and Expenses | di | \$241,749 | \$80,521 | \$24,998 | \$75,771 | \$36,824 | \$22,771 | \$573 | \$19 |
| 5016 | Distribution Station Equipment - Operation Labour | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5017 | Distribution Station Equipment - Operation Supplies and Expenses | di | $(\$ 1,108)$ | (\$324) | (\$115) | (\$370) | (\$181) | (\$115) | (\$2) | \$0 |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour | di | \$123,000 | \$68,853 | \$12,715 | \$24,342 | \$10,708 | \$3,823 | \$2,049 | \$121 |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and | di | \$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 |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour | di | \$29,437 | \$17,774 | \$3,026 | \$5,006 | \$1,776 | \$595 | \$1,139 | \$28 |
| 5045 | Underground Distribution Lines \& Feeders - Operation Supplies \& Expenses | di | \$126,906 | \$76,626 | \$13,047 | \$21,580 | \$7,655 | \$2,563 | \$4,911 | \$122 |
| 5050 | Underground Subtransmission Feeders - Operation | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5055 | Underground Distribution Transformers - Operation | di | \$64,180 | \$37,835 | \$7,914 | \$16,184 | \$1,713 | \$0 | \$263 | \$64 |
| 5065 | Meter Expense | cu | \$941,713 | \$623,572 | \$210,915 | \$86,442 | \$4,269 | \$14,229 | \$0 | \$0 |
| 5070 | Customer Premises - Operation Labour | cu | \$5,235 | \$3,706 | \$407 | \$51 | \$2 | \$0 | \$1,027 | \$11 |
| 5075 | Customer Premises - Materials and Expenses | cu | \$1,624 | \$1,150 | \$126 | \$16 | \$1 | \$0 | \$319 | \$3 |
| 5085 | 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 |

## 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 | 01 Grouping | Total | Residential | GS <50 |  | $\begin{gathered} \text { GS> } 1,000 \text { - } \\ 4,999 \mathrm{~kW} \end{gathered}$ | 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 |

## Ontario Energy Board

## 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 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\left\lvert\, \begin{gathered} \text { USoA } \\ \text { Account \# } \end{gathered}\right.$ | Accounts | 01 Grouping | Total | Residential | GS $<50$ |  | $\begin{gathered} \text { GS> } 1,000- \\ 4,999 \mathrm{~kW} \end{gathered}$ | 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 | cop | \$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 | Insut | \$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 |
| 6210 | Life Insurance | ad | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6215 | 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 |

## 2019 Cost Allocation

## EB-2018-0028

Sheet O4 Summary of Allocators by Class \&

ALLOCATION BY RATE CLASSIFICATION

|  |  |  | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { USOA } \\ \text { Account \# } \end{gathered}$ | Accounts | 01 Grouping | Unmetered Scattered Load | Embedded <br> Distributor <br> Hydro One - CND | Emineacuer Distributor Waterloo North Hwdro | Empeaqued Distributor Hydro One 1 | Emioeaued <br> Distributor <br> Brantford Power | Empoearea Distributor Hydro One 2 - |
| 1565 | Conservation and Demand Management Expenditures and Recoveries | dp | \$0 | \$0 | Hudrocren ${ }_{\text {H0 }}$ | - \$0 | - ${ }_{\text {scp }}$ | \$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 $>50 \mathrm{kV}$ | dp | \$392 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1805-2 | Land Station < 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806 | Land Rights | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-1 | Land Rights Station $>50 \mathrm{kV}$ | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1806-2 | Land Rights Station <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808 | Buildings and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-1 | Buildings and Fixtures $>50 \mathrm{kV}$ | dp | \$1,636 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1808-2 | Buildings and Fixtures < 50 KV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810 | Leasehold Improvements | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-1 | Leasehold Improvements > 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1810-2 | Leasehold Improvements <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1815 | Transformer Station Equipment - Normally Primary above 50 kV | dp | \$10,705 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820 | Distribution Station Equipment - Normally Primary below 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-1 | Distribution Station Equipment - Normally Primary below 50 kV (Bulk) | ${ }_{\text {dp }}$ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-2 | Distribution Station Equipment - Normally Primary below 50 kV (Primary) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1820-3 | Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825 | Storage Battery Equipment | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-1 | Storage Battery Equipment > 50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1825-2 | Storage Battery Equipment <50 kV | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830 | Poles, Towers and Fixtures | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-3 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-4 | Poles, Towers and Fixtures - Primary | dp | \$101,206 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1830-5 | Poles, Towers and Fixtures - Secondary | dp | \$23,882 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835 | Overhead Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-3 | Overhead Conductors and Devices - Subtransmission Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-4 | Overhead Conductors and Devices - Primary | dp | \$117,664 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1835-5 | Overhead Conductors and Devices - Secondary | dp | \$15,805 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840 | Underground Conduit | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-3 | Underground Conduit - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-4 | Underground Conduit - Primary | dp | \$44,381 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1840-5 | Underground Conduit - Secondary | dp | \$29,572 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845 | Underground Conductors and Devices | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-3 | Underground Conductors and Devices - Bulk Delivery | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-4 | Underground Conductors and Devices - Primary | dp | \$61,926 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1845-5 | Underground Conductors and Devices - Secondary | dp | \$45,890 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1850 | Line Transformers | dp | \$115,261 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1855 | Services | dp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1860 | Meters | dp | \$0 | \$21,634 | \$0 | \$0 | \$3,224 | \$0 |
| 1905 | Land | gp | \$622 | \$201 | \$796 | \$146 | \$59 | \$0 |
| 1906 | Land Rights | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1908 | Buildings and Fixtures | gp | \$6,236 | \$2,010 | \$7,973 | \$1,461 | \$591 | \$0 |
| 1910 | Leasehold Improvements | gp | \$71 | \$23 | \$91 | \$17 | \$7 | \$0 |
| 1915 | Office Furniture and Equipment | gp | \$1,574 | \$507 | \$2,012 | \$369 | \$149 | \$0 |
| 1920 | Computer Equipment - Hardware | gp | \$6,561 | \$2,115 | \$8,388 | \$1,537 | \$622 | \$0 |
| 1925 1930 | Computer Software Transportation Equipment | gp | \$15,980 $\$ 10,710$ | \$5,152 | \$20,429 $\$ 13,692$ | \$3,743 $\$ 2,509$ | \$1,515 | \$0 |
| 1935 | Stores Equipment | gp | \$45 | \$14 | \$57 | \$11 | \$4 | \$0 |

## 腬 Ontario Energy Board

## 2019 Cost Allocation

## EB-2018-0028

Sheet O4 Summary of Allocators by Class \&

ALLOCATION BY RATE CLASSIFICATION

|  |  |  | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { USOA } \\ \text { Account \# } \end{gathered}$ | Accounts | 01 Grouping | Unmetered Scattered Load | Embedded <br> Distributor <br> Hydro One - CND | Emineacuer Distributor Waterloo North Hudro | Empeaqued Distributor Hydro One 1 | Empeauea <br> Distributor <br> Brantford Power | Empoearea Distributor Hydro One 2 - |
| 1940 | Tools, Shop and Garage Equipment | gp | \$2,393 | \$771 | \$3,059 | ${ }_{\text {\$561 }}$ |  | - \$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 | Communication Equipment | gp | \$1 | \$0 | \$2 | \$0 | \$0 | \$0 |
| 1960 | Miscellaneous Equipment | gp | \$888 | \$286 | \$1,136 | \$208 | \$84 | \$0 |
| 1970 | Load Management Controls - Customer Premises | gp | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1975 | Load Management Controls - Utility Premises | gp | \$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 |
| 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, \& Equipment | accum dep | (\$61,787) | (\$15,613) | (\$33,216) | $(\$ 6,086)$ | (\$3,541) | \$0 |
| 2120 | Accumulated Amortization of Electric Utility Plant - Intangibles | accum dep | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3046 | Balance Transferred From Income | Ni | (\$18,035) | (\$5,448) | (\$21,659) | $(\$ 3,968)$ | $(\$ 1,604)$ | \$0 |
|  | blank row |  |  |  |  |  |  |  |
| 4080 | Distribution Services Revenue | CREV | (\$65,967) | $(\$ 52,046)$ | (\$227,941) | (\$118,630) | $(\$ 5,550)$ | (\$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 |
| 4235 | Miscellaneous Service Revenues | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4235-1 | Account Set Up Charges | mi | (\$57) | (\$15) | (\$15) | (\$15) | (\$15) | (\$59) |
| 4235-90 | Miscellaneous Service Revenues - Residual | mi | (\$781) | (\$228) | (\$489) | (\$106) | (\$68) | (\$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) | (\$24) | (\$68) | (\$14) | (\$7) | (\$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4340 | Profits and Losses from Financial Instrument Investments | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4345 | Gains from Disposition of Future Use Utility Plant | mi | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4350 | Losses from Disposition of Future Use Utility Plant | mi | \$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 |

## Ontario Energy Board

## 2019 Cost Allocation

## EB-2018-0028

Sheet 04 Summary of Allocators by Class $\mathcal{E}$

ALLOCATION BY RATE CLASSIFICATION

|  |  |  | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{\|c} \text { USoA } \\ \text { Account \# } \end{array}$ | Accounts | 01 Grouping | Unmetered Scattered Load | Embedded <br> Distributor <br> Hydro One - CND | Empeadea <br> Distributor <br> Waterloo North | Emmoearea Distributor Hydro One 1 - | Emperated <br> Distributor <br> Brantford Power | Emplouated 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 | cop | \$130,757 | \$724,814 | \$3,341,080 | \$701,040 | \$19,996 | \$2,488,320 |
| 4707 | Charges - Global Adjustment | cop | \$114,975 | \$637,327 | \$2,937,804 | \$616,423 | \$17,583 | \$2,187,974 |
| 4708 | Charges-WMS | cop | \$9,192 | \$50,954 | \$234,876 | \$49,283 | \$1,406 | \$174,928 |
| 4710 | Cost of Power Adjustments | cop | (\$636) | (\$3,527) | $(\$ 16,258)$ | (\$3,411) | (\$97) | $(\$ 12,108)$ |
| 4712 | Charges-One-Time | cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4714 | Charges-NW | cop | \$15,895 | \$88,111 | \$406,154 | \$85,221 | \$2,431 | \$302,489 |
| 4715 | System Control and Load Dispatching | cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4716 | Charges-CN | cop | \$11,997 | \$66,503 | \$306,548 | \$64,321 | \$1,835 | \$228,307 |
| 4730 | Rural Rate Assistance Expense | cop | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4750 | Charges-LV | cop | \$705 | \$3,910 | \$18,025 | \$3,782 | \$108 | \$13,424 |
| 4751 | Charges-Smart Metering Entity | cop | \$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 | Overhead Distribution Lines and Feeders - Operation Labour | di | \$389 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5025 | Overhead Distribution Lines \& Feeders - Operation Supplies and Expenses | di | \$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 | O |
| 509 | Overhead Distribution Lines and Feeders - Rental Paid | di | \$188 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5096 | Other Rent | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

## Ontario Energy Board

## 2019 Cost Allocation

## EB-2018-0028

Sheet 04 Summary of Allocators by Class $\mathcal{E}$

ALLOCATION BY RATE CLASSIFICATION

|  |  |  | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| USoA Account \# | Accounts | 01 Grouping | Unmetered Scattered Load | Embedded <br> Distributor <br> Hydro One - CND | Emineouaed Distributor Waterloo North Hudro cND | Emprocace Distributor Hydro One 1- | Emideadeo <br> Distributor <br> Brantford Power | Embecared Distributor Hydro One $2-$ |
| 5105 | Maintenance Supervision and Engineering | di | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 511 | 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 |
| 513 | 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 |

## Ontario Energy Board

## 2019 Cost Allocation

## EB-2018-0028

Sheet 04 Summary of Allocators by Class \&

ALLOCATION BY RATE CLASSIFICATION

|  |  |  | 9 | 10 | 12 | 13 | 14 | 15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\left\|\begin{array}{c} \text { USOA } \\ \text { Account \# } \end{array}\right\|$ | Accounts | 01 Grouping | Unmetered Scattered Load | $\begin{array}{\|c\|} \hline \text { Embedded } \\ \text { Distributor } \\ \text { Hydro One - CND } \\ \hline \end{array}$ | Emineaueu Distributor Waterloo North | $\begin{gathered} \hline \text { Emioequed } \\ \text { Distributor } \\ \text { Hydro One } 1 \text { - } \\ \hline \text { RCD } \end{gathered}$ | Emideauaed <br> Distributor <br> Brantford Power <br> RCD | $\begin{gathered} \text { Emideaued } \\ \text { Distributor } \\ \text { Hydro One } 2 \text { - } \end{gathered}$ $R \subset D$ |
| 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 | cop | \$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 | Inout | \$2,234 | \$675 | \$2,683 | \$491 | \$199 | \$0 |
| 6205-1 | Sub-account LEAP Funding | ad | \$65 | \$29 | \$84 | \$17 | \$9 | \$7 |
| 6210 | 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 |

2019 Cost Allocation Model

EB-2018.0028
Sheet OS D
Sheet $\mathbf{0 5}$ Details of Allocators by Class and Account Worksheet - Application



|  | Accouns | Reclassfied Ealance |  | Adjusted 7 B | Demand | cussomer | Toal | Residential | os c50 | ${ }_{\text {cs }} 550.99 \mathrm{gw}$ |  | Large Use1 | Street Ligt | Sentinel | Suneteesd |  |  | $\begin{aligned} & \text { Embedded } \\ & \text { Distributor Hydro } \\ & \text { One } 1-B C P \end{aligned}$ |  |  | Toal Demand | Resitential |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 512 | Misclalaneus criseme Sesece and | 50 |  | ${ }^{50}$ |  |  | ${ }^{50}$ | ${ }^{50}$ | so | so | 50 | so | ${ }^{50}$ | so | 80 | ${ }^{50}$ | ${ }^{50}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | so | ${ }^{30}$ |
| ${ }_{\substack{5505 \\ 5550}}$ | Stiole | so |  | so |  |  | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{50}^{50}$ | ${ }_{50}^{50}$ | ${ }_{50}^{50}$ | so | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{50}^{50}$ | so | so | so | ${ }_{50}^{50}$ | ¢0 | ${ }_{50}^{50}$ |
|  | Als |  |  |  |  |  | cois | so | so | so | cois | som | so | so | cois | so | （io | so | cois | so | so | so |
|  |  | ¢ |  | ¢ |  |  | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}^{\text {cose }}$ | so | so | so | ¢0 | so | so | ${ }_{\substack{50 \\ 50}}^{50}$ | so | so |
|  | Genearal Administarive Salaries and Epereses | s1，184，543 |  | S1，184，543 |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{5}^{5620}$ |  |  |  | singi， |  |  | so | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | so | ${ }_{\substack{50 \\ 50}}$ | so | ${ }_{50}^{50}$ | so | so | so | so | so | ${ }_{\substack{50 \\ 80}}$ | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\text {so }}^{50}$ |
|  | Outiole | cise |  | cose |  |  | so | so | so | so | so | so | so | so | so | so | so | so | 50 | so | so | so |
| cis |  | s33，${ }^{\text {sog }}$ |  | s33， 5009 |  |  | ${ }_{\substack{\text { so } \\ 80}}$ | so | so | so | so | ${ }_{\substack{50 \\ 80}}^{50}$ | ¢0 | ${ }_{50}^{50} 5$ | so | ${ }_{\substack{50 \\ 80}}^{50}$ | ¢0 | so | ¢0 | so | so | so |
|  | Reemian |  |  |  |  |  | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | so | so | so |
|  | Reat | 边 |  | 5s |  |  | so | so | so | so | so | 50 | so | so | so | 50 | cois | so | 50 | en | eiso | so |
|  | Men |  |  |  |  |  | so | So | so | so | （in | So | so | 50 | so | So | （is | so | （is | So | 50 | so |
| 5685 |  | so |  | so |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{5}^{5055}$ |  | （15321．65） |  | （15321．165） |  |  | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | so | so | so | so |
|  | Esumiment |  | ${ }_{\text {con }}^{\text {so }}$ |  |  |  | so |  |  |  | $\underset{\substack{8311.195 \\ \text { so }}}{\text { sid }}$ |  | $\underset{\substack{\text { s5，203 } \\ \text { so }}}{\text { cose }}$ |  | ci．c． | so | so | so so sor | so so | so |  | Sti．ss，757 |
| 5715 |  | so | so | so |  |  | so | so | so | so | ${ }_{50}$ | so | so | so | so | so | so | so | so | so | so | ${ }_{50}$ |
| 5720 |  | so | so | so |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5730 |  | so |  | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{\substack{5735 \\ 5740}}^{5}$ |  | ${ }_{\substack{\text { so } \\ \text { so }}}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{\text {coin }}^{605}$ | Inemer |  |  |  | so | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  | so |  |
|  |  |  |  |  | so |  | so | 50 | so | so | 50 | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | so | so | so | 50 | so | ${ }_{50}^{50}$ | so | so |
|  |  | （iso |  | （in ${ }_{\substack{\text { so } \\ \text { so }}}^{\text {a }}$ | 呚so | （in ${ }_{\substack{\text { so } \\ 50}}$ | （in | （en $\begin{gathered}\text { so } \\ \text { so } \\ 0\end{gathered}$ | （in | 发so | （iso | （is | so | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}^{\text {som }}$ | so | so |
|  |  | 3847862869 | （80） |  |  | （900 | S082627］ |  | （ 420 |  | （ 50 | So | come | som | s． |  | so |  |  | So | S0 | \％ |



| $\underset{\substack{\text { UsoA Accoumt } \\ \#}}{\substack{\text { a }}}$ | couns | ¢ 50 | \％ 50.909 kw |  | Lrge Use 1 | StreetLigt | Sminel | Sanmeaed | $\begin{aligned} & \text { Embedded } \\ & \text { istributor Hydro } \\ & \text { One - CND } \end{aligned}$ |  | $\begin{gathered} \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One } 1-\text { BCP } \end{gathered}$ |  |  | Total Customer | Residenial | cs 50 | ${ }_{\text {cs }} 50.999 \mathrm{kw}$ |  | Large Use 1 | Stret Light | Sentinel | Scantereated Load |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1225 | Late Ramene chares | so | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | so |  |  |  |  | $\underset{\substack{(5300)}}{\text { sob }}$ | ${ }_{\text {so }}^{\text {（53）}}$ | （80） | $\underbrace{\substack{\text { s25）}}}_{\text {so }}$ | so |
| cote |  | so | so | so | so | so | so | so | so | so | so | so | so | so |  |  |  |  | （isme | （is） | （sin） | （ism） | （istis） |
|  |  | so | so | so | so | so | so | 50 | so | so | 50 50 50 | 50 50 50 | 50 50 50 | 80 | 50 | （150 | sor | （10） | （180） | so | ${ }_{\text {so }}$ | （s） | S00 |
| 4305 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | S420 | （125） |
| ${ }_{\text {la }}^{\text {a3i }}$ |  | so | so | ${ }^{50}$ | ${ }^{30}$ | so | ${ }^{50}$ | ${ }^{30}$ | so | so | so | so | so | ${ }^{50}$ | so | so | so | so | so | ${ }^{50}$ | ${ }^{30}$ | so | so |
| 1432 |  | so | so | ${ }_{50}$ | so | ${ }^{50}$ | so | so | so | so | ${ }_{50}$ | ${ }^{50}$ | so | so | ${ }_{\text {so }}$ | ${ }^{\text {so }}$ | so | （so | so | 50 |  | so | som |
| ${ }_{\text {a }}^{4350}$ |  | so | 50 | so | so | ${ }^{30}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | （150） | （124） so sol |
| 4335 | Pronis and Loseses tom Financial Insumemt | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | ${ }^{50}$ | so | so | so | so | so | so | so |
| ${ }^{4330}$ | Preme | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{1345}$ | Cains tom Disposition f futur use uvily | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ |
| ${ }^{4350}$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{4355}$ | Cain on onsposition of unilit and onder Propenty | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{4380}$ | Less on isposition ouvilitand ofter | so | so | so | so | so | so | so | so | so | so | so | so | so | \＄206，132 | ${ }^{384,639}$ | \＄33，54． | ${ }_{\text {S13，485 }}$ | \＄4，120 | ${ }^{32} 863$ | ${ }_{\text {s135 }}$ | ${ }^{366}$ | ${ }_{\text {s137 }}$ |
| ${ }^{4385}$ |  | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{4370}$ | come | so | so | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | ${ }^{50}$ | so | so | so | so | ${ }^{50}$ | so | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | so | so | ${ }^{\text {so }}$ | so | so |
| ${ }_{\text {den }}^{\text {4375 }}$ |  | so | 80 | so | so ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | so | so | ${ }_{\text {so }}^{80}$ | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so |  |  |  |  |  | （ss．70） | ${ }_{\substack{\text { a }}}^{(8279)}$ |  |  |
|  |  | so | so ${ }_{\text {so }}$ | so | co so | so | so | so | so ${ }_{\text {so }}^{50}$ | so | so | so ${ }_{\text {so }}^{50}$ | so | ¢0 | （50 | cose | cis |  | （inctine |  | ${ }_{\text {cose }}^{(130)}$ | （120 | （130） |
|  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {atas }}^{\text {ata }}$ |  | so | ${ }_{\substack{50 \\ 50}}^{50}$ | ${ }_{\substack{50 \\ 50}}$ | so | so | so | so | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\substack{s 0 \\ s 0}}$ | so | ${ }_{\substack{50 \\ 50}}^{50}$ | ${ }_{\substack{s 0 \\ s 0}}$ | so |  | ${ }_{\substack{\text {（511．56）} \\ \text { so }}}^{50}$ | （si125］ |  |  |  | ${ }_{\text {cis }}^{50}$ | （1156） | ${ }_{\text {cise }}^{50}$ |
| ${ }_{4}^{4705}$ |  | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ 80}}$ | so | so <br> so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{80 \\ 80}}$ | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\substack{\text { so } \\ 80}}$ | so | so | so | so so sol | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {4788 }}^{4710}$ |  | so | so | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{s 0 \\ 80}}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}^{50}$ | ${ }_{\substack{s 0 \\ s 0}}$ | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | so | ${ }_{\substack{s 0 \\ 80}}^{50}$ | so | so | cos so |
| ${ }_{4}^{4712}$ | Chates． | so | so | ${ }_{\substack{\text { so } \\ 80}}^{50}$ | so | so <br> so | so ${ }_{\text {so }}^{50}$ | so | ${ }_{\substack{\text { so } \\ 50}}^{50}$ | ${ }_{\substack{80 \\ 80}}$ | ${ }_{\substack{50 \\ 80}}$ | so | so | so <br> so | ¢0 | so | ¢0 | ¢ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | so | so |
| ${ }^{4715}$ |  | ${ }_{50}$ | 50 | ${ }_{5}^{50}$ | ${ }_{5}^{50}$ | 50 | $\begin{gathered} \text { so } \\ \substack{\text { so }} \\ \end{gathered}$ | $\begin{gathered} \text { so } \\ \substack{80} \\ \hline \end{gathered}$ | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | 50 | ${ }_{50}^{50}$ | ${ }_{\text {so }}$ | ${ }_{50}$ | 50 | ${ }_{\text {so }}$ |  | 50 | so | $\begin{gathered} \text { so } \\ \text { so } \\ \end{gathered}$ | so | 50 | so | so |
| ${ }_{4}^{4750} 4$ |  | san | so | so | so | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\text {so }}^{50}$ | so | so | so | ${ }_{\substack{50 \\ 80}}$ |  | ${ }^{\text {so }}$ | so | ${ }_{\substack{\text { so } \\ 80}}$ | ¢0 | so | so | so | so | so |
| cois |  |  |  | （seo | cis | Sisise6 | coss | cosk | so | 50 | so | so | so | cose | 50 | so | 边 | so | So | ¢0 | so | so | so |
| ${ }_{5014}$ | Trastomer saioio Euipmen－Opeation | so | so | so | so | so | so | so | so | so | so | so | So | ${ }_{\text {so }}$ | so | so | so | so | S0 | so | so | so | so |
| 5015 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5016 | Pestation Stioio Equipment．Opeation | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5017 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so |
| 5020 |  | \＄4，349 | S515 | ${ }^{519}$ | s1 | ${ }^{81,96}$ | s121 | ${ }^{3561}$ | so | so | so | so | so | S49，200 | so | so | so | so | so | so | so | so | so |
| ${ }^{5025}$ | Onemer | s5．156 | 5610 | ${ }^{522}$ | ${ }^{51}$ | ${ }^{32} 271$ | s144 | ${ }^{5228}$ | so | so | so | ${ }^{\text {so }}$ | ${ }^{50}$ | 555，30 | so | so | so | so | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | so | so |
| 5050 | Oventead Subrasasmisision Feedess－opeation | ${ }^{\text {so }}$ | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so |
| 5035 |  | 5918 | s104 | ${ }^{31}$ | so | ${ }^{558}$ | ${ }^{524}$ | ${ }^{\text {s71 }}$ | so | so | so | ${ }^{50}$ | so | s9，531 | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | ${ }^{50}$ | so |
| 5000 | Onemer | s884 | ${ }^{993}$ | ${ }^{33}$ | so | ${ }^{\text {s1，117 }}$ | ${ }^{228}$ | ${ }^{884}$ | so | so | so | so | so | s11，75 | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so |
| 5045 |  | 88.809 | s401 | ${ }^{\text {s13 }}$ | s1 | ${ }^{54,416}$ | ${ }^{122}$ | ${ }^{363}$ | so | so | so | so | so | S55，762 | so | so | so | so | so | so | so | so | so |
| ${ }^{5050}$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{5055}$ | Unoeationd Dismbuluon Trastomes． | ${ }^{82} 274$ | 5220 | ${ }^{52}$ | so | ${ }^{157}$ | ${ }^{564}$ | ${ }^{3191}$ | so | so | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | ${ }^{525,672}$ | so | ${ }^{\text {so }}$ | ${ }^{50}$ | so | so | ${ }^{50}$ | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ |
| Sos |  |  | Ses．at |  | （14，229 | sion | so | So | cis | so | so |  | so |  | so | so | so | so | so | so | so | so | so |
|  |  | si1 | ${ }_{51}$ | so | ${ }_{50}$ | ${ }_{\text {s6 }}$ | so | 81 | so | ${ }_{50}$ | ${ }_{50}$ | 50 | ${ }_{50}$ | ${ }_{\text {cke }}$ | ${ }_{50}^{50}$ | so | ${ }_{50}^{50}$ | so | so | ${ }_{50}$ | so | ${ }_{80}^{80}$ | ${ }_{50}$ |
| 5095 | Renali Paid dimolis mieus． | ${ }^{\text {so }}$ | ${ }^{50}$ | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | ${ }^{50}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | so | ${ }^{50}$ | ${ }^{50}$ | so | so | ${ }^{\text {so }}$ | so | so | so | ${ }^{\text {so }}$ | so | so | ${ }^{50}$ | ${ }^{50}$ |
|  | Renala paid | ${ }^{52106}$ | ${ }^{524}$ | 59 | ${ }^{\text {s1 }}$ | ${ }_{5928}$ | ${ }^{559}$ | ${ }^{1175}$ | so | ${ }^{50}$ | so | so | so | ${ }^{52,382}$ | so | so | so | ${ }^{30}$ | so | so |  | ${ }^{50}$ | 50 |
| cose | Maineent | ${ }_{50}^{50}$ | so | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | so | ${ }_{50}^{50}$ | ${ }_{50}^{50}$ | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | so | so | so | so | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ |
|  | Dist | so | so | so | so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 512 | Mainerenanceot 7 Trastomers Station Equipment | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ |
| 5114 | Staion ea | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{5125}^{5125}$ |  | ${ }_{\text {s，}}^{3}$ | ${ }_{\text {s551 }}$ | ${ }^{520}$ | s1 |  | sis4 | 5398 | so | so | so | so | so | ${ }_{\text {S54，522 }}$ | so | so | so | so | so | ${ }^{50}$ | so | so | ${ }^{30}$ |
| 5130 |  | S25，078 <br> S17，45 |  | sil <br> so | ${ }_{\text {s\％}}^{\text {s7 }}$ |  |  |  | so | so | so | 50 so | so |  | so | so | so so | so | so | so so | so so | ${ }_{\text {so }}^{50}$ | so |
| 5135 |  | S18，988 | 32.36 | ${ }_{881}$ | ${ }_{55}$ | s8，34 | \＄528 | \＄1．568 | so | so | so | so | so | 8213，07 | so | so | so | so | so | so | so | so | so |
| $\substack{5145 \\ 5150}_{\substack{\text { S }}}$ |  | ${ }^{32} 8888$ | ${ }^{5307}$ | ${ }_{\text {sio }}$ | ${ }^{51}$ | s3，42 | ${ }^{592}$ | ${ }^{5273}$ | so | so | so | so | so | ${ }^{\text {s83，078 }}$ | ${ }^{50}$ | So | so | so | so | so | sor | so | S |
| 5155 |  |  | ${ }_{\substack{\text { S1，734 }}}^{\text {s33 }}$ | ${ }_{\text {s }}^{56}$ | ${ }_{\text {so }} 8$ |  | s527 50 50 |  |  | so |  |  |  | \＄219213 | so | so | so | so | so | so | so | so | so |
| ${ }_{5150}^{5115}$ | Manemane of tine Tras |  | ${ }_{\substack{\text { sela } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {s0 }}$ | ¢o | ${ }_{\substack{\text { S435 } \\ 50}}^{\text {sis }}$ | ${ }_{\substack{\text { sig7 } \\ 80}}^{\text {sid }}$ |  | so | ¢ | so | so | so |  | so | so | so | so | $\begin{gathered} \text { so } \\ \substack{30} \\ \text { so } \end{gathered}$ | so | so | so | so |
| ${ }_{\text {cose }}^{5350}$ | Suensea Meerreaing Epense |  |  | $\underset{\substack{83.173 \\ 82082}}{\substack{s, 50}}$ | （sens | $\begin{gathered} 565 \\ \substack{506 \\ s 0} \\ \hline \end{gathered}$ | $\begin{gathered} \text { sisi } \\ \substack{\text { sin }} \\ \substack{\text { c }} \\ \hline \end{gathered}$ | salo | ${ }_{\substack{\text { S } \\ \text { sice }}}^{\text {siob }}$ |  | Sile | ${ }_{\text {cose }}^{\text {sil }}$ |  |  | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so |
| cisis | cole | cois |  |  | cos | sis | S | cois | Stis | Sts | Stis | Stis | cois |  | so | so | so | 边 | 50 | so | so | so | so |
|  | Collection Charges |  | （sile | Sism | cis | ¢80 ${ }_{50}$ | ${ }_{50}^{52}$ | sin | cis |  | cis |  | sil |  | so | so | ${ }_{\substack{80 \\ 80}}^{50}$ | ¢0 | so | so ${ }_{50}^{50}$ | ${ }_{\substack{\text { so } \\ 80}}$ | so | so |
|  |  | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | 50 | so | ${ }_{\text {so }}^{50}$ | so | so | so | so | ${ }_{\text {so }}^{50}$ | so | ${ }_{50}^{50}$ |
| $\substack{5410 \\ 5415}$ |  | （so | 发so |  |  | $\begin{gathered} \text { son } \\ \text { so } \\ \text { so } \end{gathered}$ |  |  |  | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | $\begin{gathered} 50 \\ 50 \\ 50 \\ 50 \end{gathered}$ | （iso |  | （in | （in | （iso | （in | （in | （in | （in | （in | （is | 为so |


| $\underset{\substack{\text { sataccum } \\ \#}}{\substack{\text { a }}}$ | Accouns | ss 50 | css 50.999 kw |  | geuse | Stret Light | Sentinel | Unmetered |  |  |  | $\begin{array}{\|} \text { Embedded } \\ \text { Distributor } \\ \text { Brantford Powe } \\ \text { BCP } \end{array}$ | $\begin{gathered} \text { Embedded } \\ \text { Distributor Hydrc } \\ \text { One } 2 \text { - BCP } \end{gathered}$ | Ioal Cus | Resisential | cs 50 | ${ }_{\text {cs }} 56.999 \mathrm{kw}$ |  | Large Use 1 | Street Ligt | Sentinel | Sumetered | $\begin{array}{\|c\|} \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One - CND } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5425 | Miselaneous cusione Semee and | so | so | so | ${ }^{50}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | so | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | so | so | ${ }^{\text {so }}$ | so | so | so | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ |
| ${ }_{\substack{\text { 5500 } \\ 550}}$ |  | so | so | so | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\substack{\text { so } \\ 80}}$ | so | ${ }_{\substack{30 \\ 80}}$ | ${ }_{\substack{\text { so } \\ 80}}$ | ${ }_{\substack{\text { so } \\ 80}}$ | so | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | ${ }_{\substack{\text { so } \\ 50}}$ | so |
| ${ }_{\substack{5515 \\ 5550}}^{50}$ |  | so | so | so | so | so | so | so | ${ }_{\text {son }}^{50}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so | so |  |
| ${ }_{\substack{5005 \\ 5600}}^{50}$ | Emective salaie anderemerses | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | so | so | ${ }_{\substack{50 \\ 80}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so |
|  | Ceneala Administarive | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\substack{5520 \\ 5625}}^{505}$ |  | so | so | so | coss | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ 80}}$ | so | ${ }_{50}^{50}$ | ${ }_{\substack{\text { so } \\ 80}}$ | so | so | ${ }_{\substack{50 \\ 80}}^{50}$ | 80 | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{50 \\ 80}}$ | ${ }_{\substack{\text { so } \\ 80}}$ |
|  |  | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | co | so | ${ }_{\text {so }}^{50}$ | co | so | so | ${ }_{\text {so }}^{50}$ | so | so | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{80 \\ 80}}$ |
| ${ }_{\substack{\text { 56at } \\ 5655}}^{5095}$ |  | so | 50 | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | so | so | so | ${ }_{\substack{50 \\ 80}}$ | so | so | so | so | so | so | so | so | so | 50 |
| ${ }_{5}^{5655}$ |  | so | 50 | so | so | so | ${ }_{\substack{\text { so }}}$ | so | ${ }_{\text {so }}^{50}$ | so | so | ${ }_{\text {so }}^{50}$ | ${ }_{50}^{50}$ | ${ }_{50}^{50}$ | so | so | so | so | so | so | so | so | 50 |
| ${ }_{5605}^{5650}$ |  | so | 50 | so | so | so | so | so | 50 | so | so | so | 50 | 50 | so | so | so | so | so | 50 | so | so | 50 |
|  | Leasese Pammen Epense | 50 | cos | so | so | so | 50 | so | so | 50 | so | S0 | ${ }_{50}^{50}$ | 50 | S0 | so | co | so | so | S0 | so | so | so |
| cise | Men | so | so | so | ¢0 | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
|  |  | so | ${ }_{50}$ | so | so | so | ${ }^{50}$ | so | so | so | ${ }^{50}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | so |
| 5505 |  | ${ }^{50}$ | so | ${ }^{50}$ | ${ }_{50}$ |  | ${ }^{50}$ | ${ }^{50}$ | so | so | so |  | so |  | so | so | so | so | so | so | so | so | so |
|  |  | ${ }_{\substack{\text { S32.664 } \\ \text { so }}}^{\text {so }}$ | sol,301 so sol | ( ${ }_{\text {st, } 201}$ | S12532 | - ${ }_{\text {s74,305 }}^{\text {so }}$ | ( | cis si.62 |  | so | so | (8261 | so | 边 |  |  |  |  |  |  |  |  |  |
| 5715 | $\underset{\substack{\text { Anorizaion of thangibes and oneer Eleactic } \\ \text { Pant }}}{ }$ | so | so | so | so | so | so | so | so | so | so | so | so | so |  |  |  |  |  |  |  |  |  |
| 5720 |  | so | so | so | so | so | so | so | so | so | so | so | so | so |  |  |  |  |  |  |  |  |  |
| 5730 | Amorizaion tuneocureed PRan and |  |  |  |  |  |  |  |  |  |  |  |  |  | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | so |  | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{50}$ | so | so | so |
| ${ }_{\text {coios }}^{6005}$ | Ineesto onon tem oent |  |  |  |  |  |  |  |  |  |  |  |  |  | so | so | so | so | so | so | so | so | so |
|  |  | so | (s0 | ${ }_{\substack{s 0 \\ 80}}$ | so | so | (80 | so | so | so ${ }_{\text {so }}^{50}$ | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{30 \\ 30}}$ | ${ }_{\substack{30 \\ s 0}}$ | ${ }_{\text {so }}^{50}$ | so | ${ }_{\substack{30 \\ 80}}$ | ${ }_{50}^{50}$ | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\substack{30 \\ s 0}}$ | ${ }_{\substack{30 \\ 30}}$ | ${ }_{50}^{50}$ |
| $\substack{620 \\ 625}_{6215}$ | Lite niulame | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{50 \\ 80}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}^{50}$ | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{50 \\ 50}}^{50}$ | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
|  | Othere oeductions | S6,982200 | ${ }_{\text {S1 } 1392927}^{\text {sin }}$ | Siso | sior | S250005 | Sile | S40 | sita | som | so <br> s05 | 5005 | s. | S696045293 | Stis | ${ }_{\text {s }}$ | S0 | ${ }_{\substack{\text { so } \\ \text { S507627 }}}$ | ${ }_{\text {sin }}^{\substack{\text { si09560 }}}$ |  | ${ }_{\text {so }}^{56814}$ | so | ${ }_{\text {s0 }}^{\text {(56079] }}$ |


| USoA Accoun $\#$ | Accoums |  |  |  | $\begin{gathered} \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One } 2 \text { - BCP } \end{gathered}$ | Toat－Mis | Residentar | ss so | 5 50．998 |  | Large Use 1 | Street Ligt | Sentinel | Sumetered | $\begin{gathered} \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One - CND } \end{gathered}$ |  |  |  | $\begin{gathered} \text { Embedded } \\ \text { Distributor Hydrc } \\ \text { One } 2-\text { BCP } \end{gathered}$ | Total Alac |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1165 | Consenion na doemane | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | so | ${ }^{50}$ | So | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | ${ }^{50}$ | so | so | ${ }^{50}$ | so | ${ }^{\text {so }}$ |
| ${ }^{1088}$ |  | so |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | so | ${ }_{50}^{50}$ | ${ }_{\text {so }}$ | ${ }_{50}^{50}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{50}^{50}$ | ${ }_{50}^{50}$ | ${ }_{\substack{\text { so } \\ 80}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ 80}}$ | ${ }_{50}^{50}$ | so | so | so |
|  |  | so | so | 50 | 50 | so | so | so | so | so | 30 | so | 50 | 50 | so | so | ${ }_{50}^{50}$ | so | so | ${ }_{50}^{50}$ |
|  | Leand ingis saiois sook | so | 80 | so | so | so | so | so | so | so | 30 | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{30}$ | 50 | ${ }_{50}$ | so | 50 | ${ }_{50}$ |
|  |  | so | so | so | so | so | so | so | so | so | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ | 50 | ${ }_{\text {so }}$ | ${ }_{50}$ | ${ }_{50}$ |
| 边 1800 | Leaseinol inpouenens | so | so | so | so | so | so | 50 | So | so | 50 | so | so | so | 50 | so | So | so | 50 | so |
| $1280 \cdot 2$ | Leasestod imporemens sookv | so | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ |
| 1815 |  | ${ }^{50}$ | ${ }^{50}$ | ${ }_{50}$ | so | so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 1820 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 1820．1 | Pimanam beow 50 V （ Buik） | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | so | so | so |
| 1820.2 | Pimay beow 5 of（ P Pimax） | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{12820}^{120}$ |  | 50 | ${ }^{50}$ | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | ${ }^{50}$ | so | 80 | ${ }^{\text {so }}$ | so | so | 80 |
| ${ }_{\substack { 18235 \\ \begin{subarray}{c}{1825 \\ 1825{ 1 8 2 3 5 \\ \begin{subarray} { c } { 1 8 2 5 \\ 1 8 2 5 } }\end{subarray}}$ |  | so | so |  | cos | ¢0 | cois | so | so | so | so | so | so | ¢0 | so | so | so | so | so | so |
|  |  |  | ${ }_{50}$ | ${ }_{50}^{50}$ | ${ }_{50}$ | ${ }_{50}^{50}$ | so | ${ }_{30}$ | ${ }_{50}$ | so | ${ }_{30}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}^{50}$ | ${ }_{50}$ | ${ }_{30}$ |  | so |  | ${ }_{50}^{50}$ |
|  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{50}$ | so | so |
|  | （e） | （is | （ | （is | （is | （is | （is | （ | cois | （is | （ | （so | （is | （is | （is | 旡so | co so | 旡so | （ | （is |
| 1235.3 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | \％ | so | so | so | so |
| 18354 | Oventeat Conductors and dioveses．Pimay | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{12355}^{1385}$ | Ovenead Conductoses and devies．Secontay | ${ }^{50}$ | ${ }^{50}$ | 80 | ${ }^{50}$ | ${ }^{50}$ | so | ${ }^{50}$ | so | so | so | so | ${ }^{50}$ | so | ${ }^{50}$ | so | ${ }^{50}$ | ${ }^{50}$ | ${ }^{50}$ | so |
|  |  | so | so | so | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | so | so | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ |
|  |  | so | （is | （is | （so | （in | （iso | （is | co so | cois | 䞨 | cois | （so | 旡50 | 䞨 | （is | so | so | （in | cos |
| ${ }_{1845} 3$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 18954 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 1845.5 | Unteresound Conducters and eenees． | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {lem }}^{12355}$ |  | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | ¢ ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ 50}}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | ¢0 | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
|  | Mears | so | so | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {che }}^{\text {sili，71 }}$ | ${ }^{325000}$ | St25，59 | sila | s5350 | Stios | ¢ | ¢ | sol | Sip | si46 | ${ }_{5}^{50}$ | so | ${ }_{\substack{\text { sin }}}^{\text {s2，} 620}$ |
| （1008 | Cuidins and fuxues | ${ }_{50}$ | 50 | ${ }_{30}$ | ${ }_{30}$ | ${ }_{50}$ | \＄1，202．71 | sm26．481 | S426．488 |  | ${ }_{\text {S530，07 }}$ | stios | si．900 | ss，236 | ss2010 | ss，973 | sso | cos | so | 52，200．000 |
| 边 19015 |  | so | coss | soms | so | so |  | cisis |  | Stion |  | Sile |  | Sistic |  | S2012 |  |  | so | cisme |
| （1920 | compuereammee－tai | so | so | ${ }_{50}^{50}$ | so | so |  | Stiols | cois |  | cisisisisi |  | ， | cos | 边 |  | cois | 旡 | so |  |
| － 1905 |  | so | so | 50 | so | 50 | cois |  | cismeme |  |  | cis | cis | cisitis | ciside | cois | Stisio | ， | so |  |
| （1905 |  | so | so | so | so | 50 |  |  |  |  |  |  | 为s． | cise | Silo | Sme | cois | Sis | so | 边 |
|  | Communiaion Euipment | so | so | so | so | so <br> so |  | $\underbrace{585}_{\text {s35．633 }}$ |  |  |  |  | ${ }_{\substack{\text { s271 }}}^{\text {sid }}$ | ${ }_{\substack{\text { st } \\ \text { sc8 }}}^{\text {d }}$ | ${ }_{\substack{\text { siz6 } \\ \text { s26 }}}$ | ${ }_{\substack{\text { sid } \\ \text { sic }}}^{\text {a }}$ | ${ }_{\text {cose }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { 88 }}}$ | so | ssin |
| 1990 | Loat Manasemenc Contols Customer | so | so |  | 㖪 | 50 | so | so | so | so | 㖪 | 路 | so | so |  | ${ }_{50}$ |  |  | so | so |
| （1975 |  | so | so | so | so | so | som | 5038 | som | so | so | so |  | so |  | so | so | so | so | ${ }_{\text {sin }}^{\text {si }}$ |
| ${ }^{1909}$ |  | ${ }_{50}$ | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | so | S0 | so | so | so | so | so | so | so | so | so | so | so | S0 |
| ${ }_{\substack{2005 \\ 2005}}$ | Popeniluner capial easess | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | som | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | ${ }_{\text {so }}^{\text {so }}$ |
| ${ }^{2105}$ | Accum．Amortization of Electric Utility Plant |  |  |  |  |  | （55， 03.800 ） | （995，54） | （81，78，7713） | （s99，500） | （822，508） | （5170．976） | （87，917） | （825，92） | s8，376） | （83，210） | （85，88） | （52，463） | so | （8，9818，00） |
| ${ }^{2120}$ |  |  |  |  |  |  | so | so | so | so | ${ }^{\text {so }}$ | so | ${ }^{50}$ | so | so | so | so | so | so |  |
| 3046 |  | （221．559） | （83，98） | （91．004） | so | 86，207．564） | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
|  |  | ${ }_{\substack{\text { so } \\(800)}}$ | son |  | ${ }_{\text {c }}^{50}$ | sio | （1．055．31） | （4，255844） | （s7．699090） |  | ${ }_{\text {（41．0．1．132）}}^{\text {so }}$ | $\underset{\substack{\text {（8623011）} \\ 50}}{\text { som }}$ | ${ }_{\substack{\text {（1515011）} \\ 50}}^{\text {sol }}$ |  |  |  |  | （tisso） |  |  |
|  | wie Tenanacaion | （s） | ${ }^{(50)}$ | （30） | （50） | （660） | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so |
| ${ }_{\text {cose }}^{\text {4008 }}$ | Sss atam chaye | so | so | ${ }_{\substack{80 \\ 80}}$ | so | （1898，73） | so | so | so | so | so | so |  | so | so | so | so | so | so | so |
|  | Ineideramenal Renss | so | so | so | so |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {lata }}^{42125}$ | Oiner | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}^{50}$ |


| $\underset{\sim}{\text { a }}$ | ouns |  |  |  |  | Toal－mis | Residenial | cs 50 | kw |  | Large Use 1 | Street Ligt | Seninel | Scaneered |  |  | \| |  |  | Toal－Acc |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ${ }^{1225}$ | Lite | so | so | so | ${ }_{\substack{80 \\ 80}}$ | ${ }_{\text {（sige }}^{\text {soon }}$ | so | so | so | so | so | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so |
|  | Acturn selu charese |  |  | ${ }_{\text {（185）}}^{\text {（15）}}$ |  |  | ${ }^{\text {so }}$ | so | so | so | so | so | （io | so | （io | so | so | （in | so | so so sol |
| ${ }^{12245}$ | Conemmen Asssisame e irealy crediede do | （8266） | ${ }_{\text {（58）}}$ | （387） | （844） | （5727．683） | so | so | so | ${ }_{\text {so }}$ | so | ${ }_{\text {so }}$ | ${ }_{50}^{50}$ | so | so | so | so | so | 50 | ¢0 |
| 4305 | Reemuay Poils | ${ }_{\text {so }}$ | ${ }_{50}$ | so | 50 | so | so | so | so | so | 50 | so | so | so | so | so | so | so | so | so |
| ${ }^{4315}$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {lise }}^{4325}$ | Expenses of Electric Plant Leased to Other Expenses of Electric Plant Leased to Othe | ${ }_{\text {c }}^{\text {s }}$（68） | son | som） | ${ }_{\substack{50 \\ \text { s80）}}}^{50}$ | ${ }_{\text {cis }}^{\text {（30880）}}$ | so | ${ }_{\text {so }}^{50}$ | s0 | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | ${ }_{\substack{50 \\ 50}}$ | so | so | ${ }_{\substack{s 0 \\ 50}}$ |
|  | Cose | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{50}$ | so |
| ${ }^{4335}$ | Profis and Lossest tom Financia | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 4330 | Pronis and ossest tom financial insument | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{1345}$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{1435}$ |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{2355}$ | Cain on İsossition of Ululy and ont | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{4380}$ | $\begin{aligned} & \text { Loss on [ } \\ & \text { Property } \end{aligned}$ | 5293 | ${ }_{564}$ | s41 | ${ }^{34}$ | s800，00 | so | so | so | so | ${ }^{50}$ | so | so | so | so | so | so | so | ${ }^{50}$ | so |
| ${ }_{4355}$ | Coter | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{370}$ |  | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {lisiz }}^{4380}$ |  | （10， | ${ }_{880}^{(524)}$ | ${ }_{\text {ctise）}}^{\text {815 }}$ |  |  | so | so | so | so | so | so | so | so ${ }_{50}$ | so | so | so | so | ${ }_{50}^{50}$ | so |
| （2300 | Mincele | （sso） | （sit） | （sil） | （1s） |  | so | so | so | so | （so | co | so | 边 | so | so | ¢0 | so | so | so |
|  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\text {ata }}^{4045}$ |  | ${ }_{\text {cose }}^{\text {seg }}$ | ${ }_{\text {ckin }}$ | ${ }_{\text {cse }}^{514}$ | ${ }_{\text {cse }}^{510}$ | （100000） | so | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{50 \\ 80}}$ | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{50}$ | so so | ${ }_{\substack{50 \\ 50}}$ | ${ }_{\text {so }}^{50}$ |
| ${ }_{4707}^{4705}$ |  | ${ }_{\substack{\text { so } \\ s 0}}$ | ${ }_{\substack{30 \\ 50}}$ | so | ${ }_{\text {so }}^{\text {so }}$ | $\stackrel{\text { so }}{\text { so }}$ |  |  | Stise |  |  |  | cosm |  |  |  |  |  |  |  |
| ${ }_{\text {a }}^{\text {d7708 }}$ |  | $\begin{gathered} \text { so } \\ \text { so } \\ \text { so } \end{gathered}$ | so | ${ }_{\text {so }}^{50}$ | so | 30 |  |  |  |  |  |  | ${ }_{\substack{\text { S513 } \\(536)}}^{505}$ | （ex |  | （sis） |  | cile | （1） |  |
| ${ }_{\text {arin }} 7$ | Chayese．one－time | so | so | so | so | so | ${ }_{\text {S3225，593 }}$ |  |  |  | si0．10．545 | ${ }_{\text {S26，50 }}$ | ${ }_{\text {sol }}^{\text {sese }}$ | Sis 51595 | s8i11 |  |  | ${ }_{\text {s20 }}^{\text {sis }}$ |  |  |
| ${ }_{\text {a }}^{47175}$ |  | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {s2，sat，548 }}^{\text {sion }}$ | ${ }_{\text {s1，} 2023,355}^{\text {sio }}$ |  | ${ }_{\text {s1129，601 }}^{\text {so }}$ |  | szo．39 | somo | si19997 | S6s， 503 | sosos， | sca，321 | siso | S228307 | s8，s30，961 |
| ${ }_{\text {a }}^{47850}$ | Rual Reie sssisance Expense | so | so | so | so | ${ }_{\text {so }}^{50}$ | s．14， 314 | soo，${ }_{\text {sin }}$ | ${ }_{\text {sti2032 }}$ | ssofils | S450，25 | silire | so | sios | ss， | s110，25 | ssiz8 | sos | sis，${ }^{\text {sid }}$ | ${ }_{\text {s50）}}^{5987}$ |
| ${ }_{\text {cosis }}$ |  | so | so | so | so | ${ }_{\text {so }}^{50}$ | so | so | so | so | so | co | so | so | ¢0 | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{30 \\ s 80}}$ | so | so |
| ¢ |  | ¢ |  | so | so | so | so | so | so |  | ¢0 | so | so | so | （so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so | ¢0 |
|  | 隹 | so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5015 |  | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so |
| 5006 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5017 |  | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so | so | so | so | so |
| 5020 | Onemer | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5025 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5030 | Oventeas Sulurasmisision Feedess Oppeation | so | ${ }^{30}$ | so | so | so | so | ${ }^{30}$ | ${ }^{50}$ | ${ }^{50}$ | ${ }^{30}$ | ${ }^{30}$ | so | so | ${ }^{30}$ | ${ }^{\text {so }}$ | so | ${ }^{50}$ | ${ }^{50}$ | so |
| 505 |  | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | ${ }^{\text {so }}$ | so | so | so | so | so |
| ${ }^{5000}$ |  | so | ${ }^{\text {so }}$ | so | so | so | so | so | so | ${ }^{50}$ | ${ }^{50}$ | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so |
| 5045 |  | so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5050 | Sole | so | ${ }^{50}$ | ${ }^{30}$ | ${ }^{\text {so }}$ | ${ }^{30}$ | so | so | ${ }^{\text {so }}$ | ${ }^{30}$ | ${ }^{50}$ | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so |
| 5505 | Unoersionn obsmumon Trastomes | 50 | \％ | so | 50 | so | so | so | so | so | 50 | so | so | ${ }^{30}$ | so | 80 | so | so | so | so |
| （inco |  | so | so | so | （in | so | （so | ¢0 | （iso | so | （80 | ¢0 | so | （30 | ¢0 | so | So | co | So | ¢0， |
| coss |  |  |  |  |  |  |  | so |  | ${ }_{50}$ | so |  | so | so | so |  | so | so | ${ }_{80}$ | so |
| 5095 | Renil Patd | so | ${ }^{50}$ | so | so | so | so | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so |  |
|  | Renenaras aid | so | ${ }^{\text {so }}$ | so | so | ${ }^{50}$ | ${ }^{\text {so }}$ | so | so | so | 50 | so | ${ }^{\text {so }}$ | so | so | so | so | \％ | 80 | so |
| Sill | Mainerane surensisin and Equineeing | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | So | ${ }_{80}$ | ${ }_{50}$ | ${ }_{50}$ | ${ }_{\text {so }}^{\text {so }}$ | so | so | so | so | so | so | so |
| 112 | Distrubuon Staiors |  | so |  | so |  | so | ${ }^{50}$ | so | so | so | ${ }^{50}$ | so | so | so | ${ }^{\text {so }}$ | so | so | so |  |
|  | Mainenance of Trassomerestation Equipment | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }^{5114}$ | Maineranee of ostrubuion Staion Euwiment | so | ${ }^{50}$ | so | ${ }^{\text {so }}$ | so | so | so | ${ }^{\text {so }}$ | so | so | ${ }^{\text {so }}$ | ${ }^{\text {so }}$ | so | so | so | ${ }^{\text {so }}$ | so | so | ${ }^{\text {so }}$ |
| ${ }_{5}^{5125}$ |  | so so so | so | so | so so sol | so | so so so | so | so so sol | so | so | so so so | so | so | so | so | so so sol | so | so so so | so |
| ${ }_{5130}^{5130}$ | Menees Maname of owemead semices | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5135 |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{\substack{\text { 5145 } \\ 5150}}$ |  | so so | 50 50 sor | so | so so | so so | so | so | so | so so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{5}^{5155}$ |  | so | so | so |  |  | so |  |  |  |  | so |  | so | so | so | so | so | ${ }_{80}$ | so |
| ${ }^{51120}$ | MMenenaneo ofveers | so | 80 | ${ }_{50}$ | so | 50 | so | so | 50 | 50 | ${ }_{50} 8$ | 50 | so | so | ${ }_{50}$ | 50 | so | so | 50 | so |
| ${ }^{3315}$ | Meer freaing Expense | so | so | so | so | ${ }_{50}$ | ${ }_{50}$ | so | ${ }_{50}$ | so | ${ }^{30}$ | ${ }_{50}$ | so | ${ }_{50}$ | ${ }_{50}$ | so | so | 50 | so | so |
| ${ }^{3320}$ | Colesering | so | 80 | so | so | 50 | so | so | 50 | so | 80 | so | so | 50 | 50 | so | so | so | So | 50 |
|  |  | so | so | so so | so | so | so | so | so | so | 80 | 80 | so | 80 | ${ }_{80}^{80}$ | so | so | so | ${ }_{80}^{80}$ | 30 |
|  |  | so | so | so | so | so | som | 旡 | so | So | so | ¢0 | so | so | so | so | so | so | so | som |
| $\substack{\text { S410 } \\ 5415}$ |  | so | so |  | so | so | Sileat | ${ }_{\substack{\text { S2506 }}}^{50}$ | ¢2850 | Sesm | S2094 | ${ }_{8}^{5204}$ | sio | ${ }_{\text {ckis }}^{380}$ | sis | \＆s\％ | s90 | s5 | ¢ | 退 25 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | ${ }_{562}$ |  | \＄66 |  | s48 | 819 | so | 90，270 |


| ＊ | Acco |  | $\begin{aligned} & \text { Embedded } \\ & \text { Distributor Hydro } \\ & \text { One } 1-\mathrm{BCP} \end{aligned}$ | $\begin{array}{\|c} \text { Embedded } \\ \text { Distributor } \\ \text { Brantford Power } \\ \text { BCP } \end{array}$ |  | Toal．Mis | Residenial | cs 50 | cs 550.99 kw | $\underset{\substack{\text { css } \\ 4,99000 .}}{\text { kw }}$ | Large use 1 | Stret Light | Senie | Scaneered | $\begin{aligned} & \text { Embedded } \\ & \text { Distributor Hydro } \\ & \text { One - CND } \end{aligned}$ |  | $\begin{gathered} \text { Embedded } \\ \text { Distributor Hydro } \\ \text { One } 1 \text { - BCP } \end{gathered}$ |  |  | Toal－Ae6 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Miscelineous cisiome se | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so | so |
|  |  | so | so | so | ${ }_{\substack{50 \\ 50}}$ | ${ }_{50}^{50}$ | so | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\substack{50 \\ 80}}$ | so | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{50}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
|  |  | cois | so | so | so | so | So | so | ${ }_{\text {som }}^{50}$ | so | ${ }_{\text {som }}^{50}$ | so | so | som | ¢0， | （is | （in | （in | （ions | ${ }_{\text {son }}^{\text {so }}$ |
|  |  | so | so | so | so | ${ }_{50}^{50}$ |  |  |  | cise |  |  | ¢ |  | （sisem |  |  | 为 |  | Stiols |
|  |  | so | so | so | so | so | 814，4，43 | \＄136，566 | 446，63 | ${ }_{552}{ }^{\text {a } 22}$ | 816．012 | ${ }^{11,1,101}$ | ${ }^{552}$ | 81，822 | ${ }^{823}$ | 82，366 | ${ }_{87} 8$ | ${ }^{829}$ | ${ }_{5194}$ | 4，184，543 |
| ${ }_{\text {cher }}^{5620}$ |  | so | ${ }_{\text {so }}^{50}$ | 80 | so | so |  |  | S60．24 | s21，66 | S6．544 | \＄4．558 | ${ }_{585}^{585}$ | ${ }_{\text {cke }}^{\text {si4a }}$ | 5338 | ${ }_{89}^{8971}$ | 81904 | ${ }_{\text {S102 }}$ | ${ }_{\text {sso }}^{\text {sio }}$ | ciskers |
| $\underset{\substack{6850 \\ 5600}}{505}$ | Oilsue sencese empoyed | ${ }_{\text {so }}^{\text {so }}$ | so | ${ }_{\text {so }}^{50}$ | so | so |  |  | （sis． |  | Stision |  | ¢1838 | ${ }_{\substack{\text { S587 } \\ 882}}$ | ${ }_{\substack{5256 \\ 827}}^{\text {ser }}$ | （inct | ${ }_{\substack{\text { si47 } \\ 819}}^{\text {sid }}$ | ${ }_{\substack{587 \\ 887}}$ | ¢ | （sis． |
|  |  | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | so | so |  |  |  |  | ¢ |  |  |  |  |  | $\underbrace{\text { sir }}_{\substack{\text { cis } \\ \text { sis }}}$ |  | ${ }_{\substack{\text { sis } \\ 855}}^{858}$ |  |
| $\begin{gathered} 5045 \\ 56595 \\ 5655 \end{gathered}$ |  | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}$ | so | so | ${ }_{\text {sasio }}$ | sism | ${ }_{\text {s620 }}^{50}$ | ${ }_{522,45}^{50}$ | s6880 | satize | ${ }_{\text {cos }}^{503}$ | s77\％ | sso | siloor | ${ }_{\substack{\text { so } \\ 801}}$ | som | ${ }_{\substack{\text { so } \\ \text { se3 }}}^{50}$ | ${ }_{\text {s50，} 512}$ |
|  |  | so | so | ${ }_{\text {sol }}^{\text {son }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\text {so }}$ | ${ }_{\substack{592959 \\ \hline 650}}^{5929}$ | $\underset{\substack{\text { sitas } \\ \text { sios }}}{\text { siog }}$ | （isser |  |  | ¢ | ¢ | ${ }_{\substack{\text { sis } \\ \text { si }}}$ | ${ }_{\substack{380 \\ 81}}$ | ${ }_{\substack{\text { ses } \\ 82}}$ | （so | cos | ${ }_{50}^{59}$ | coss |
| ${ }_{\text {S670 }}^{5672}$ | ${ }^{\text {Reen }}$ Lease Pamenten Epense | so so sol | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | so | 5sis98 | som | sol | sio | ${ }_{\substack{\text { si } \\ \text { s68 }}}$ | som | so | ${ }_{\substack{\text { so } \\ 865}}$ | （in | cos | sin | ${ }_{\substack{\text { so } \\ 39 \\ 89}}$ | 边 80 | sion |
| $\begin{gathered} \text { giviz } \\ 56805 \end{gathered}$ |  | so | so | so | so | so | 为 | （142883 | Sils ${ }_{\substack{\text { sis } \\ 80}}$ | ciss ${ }_{\substack{\text { s5，} \\ 50}}$ | cis | siles | ${ }_{\substack{\text { s5a } \\ 50}}^{50}$ |  | ${ }_{\text {cose }}^{\substack{\text { sego } \\ \text { so }}}$ |  | soma | （se | So |  |
|  | Inemeneer Maxere opeator fee | ${ }_{50}$ | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| ${ }_{50505}^{50505}$ |  | so | so | so | ${ }^{\text {so }}$ |  | ${ }^{\text {cis20，955 }}$ | （1837．052） | （1897．764） | 514，294） | （54．354） | （183．10） | ${ }^{(14142)}$ | ${ }^{(4294)}$ |  | （85641） | （122） | ${ }^{\text {（888）}}$ | （553） | 322， |
| ${ }_{\substack{571 \\ 5715}}$ |  |  |  |  |  |  | ${ }_{\text {cose }}^{\substack{\text { s688，17 } \\ \text { so }}}$ |  |  | csol，${ }_{\text {so }}$ | sso．56 |  |  | （8，568 | sp1．150 so coser |  | （s386 |  | so | ${ }_{\substack{\text { s1，224，737 } \\ \text { so }}}^{\text {sol }}$ |
|  |  |  |  |  |  |  | so | so | so | so | so | so | so | so | so | so | so | so | so | so |
| 5720 |  |  |  |  |  |  | so | so | so | so | so | so | so | so | so | so | so | so | ${ }^{\text {so }}$ | so |
|  |  | so | so | so | so | so | so | ${ }^{\text {so }}$ | ${ }^{50}$ | so | so | so | so | so | so | so | so | so | so | so |
|  |  | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ 50}}$ | so | so | so | ${ }_{\substack{\text { so } \\ 50}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {sis }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ | ${ }_{\substack{80 \\ 80}}$ | ${ }_{\text {sis }}^{50}$ | ${ }_{\text {so }}^{\text {so }}$ | ${ }_{\text {so }}^{50}$ | ${ }_{\substack{\text { so } \\ \text { so }}}$ |
|  | Traes oneer fran momene Taus | so | 80 | so | so | 50 | cois | 边 | cos | cosis | cosis | cose | 旡 | cis | cis |  | 旡 | 旡 | 50 |  |
|  | Suta | so | so | so | so | so | cosem | ${ }_{\text {cosem }}$ | cism |  |  |  | Sis | Stiss | 边 | cise | sil | Ses | 80 | 为 |
|  |  | 发so | 越so | （in | （en | 越s0 | 边so |  | （esm | 越so | （inso <br> so |  | 䞨so |  |  | cois | So | cois | ${ }_{\substack{\text { so } \\ 50}}$ | so |
|  |  |  |  |  | （823） | 20663） | S261658 | 2093 | S56983273 | ${ }^{525854961}$ | s17033091 | S112588 |  | （ | Stis3967 | 边 |  |  | （e5che | \＄10，066654 |






## 2019 Cost Allocation Model





## APPENDIX G

LOAD FORECAST MODEL

## Enegy+ Weather Normal Load Forecast for 2019 Rate Application

|  | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Bridge | 2019 Test |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Actual kWh Purchases | 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 |  |  |
| Predicted kWh Purchases | 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 |
| \% Difference | -0.8\% | 0.1\% | 0.7\% | -0.1\% | -0.8\% | 0.9\% | -1.3\% | 1.4\% |  |  |
| CDM Purchase Adjustment |  |  |  |  |  |  |  |  | $(30,739,207)$ | $(54,133,379)$ |
| Predicted kWh Purchases after CDM |  |  |  |  |  |  |  |  | 1,647,287,979 | 1,623,893,807 |
| Billed kWh | 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 | 1,602,129,953 | 1,579,377,099 |
| Waterloo North | 0 | 0 | 0 | 45,983,610 | 58,781,039 | 60,363,736 | 61,404,044 | 58,104,381 | 58,104,381 | 58,104,381 |
| Total | 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 |
| By Class |  |  |  |  |  |  |  |  |  |  |
| Residential |  |  |  |  |  |  |  |  |  |  |
| Customers | 53,054 | 54,019 | 54,633 | 55,070 | 55,463 | 55,922 | 56,561 | 57,272 | 57,970 | 58,677 |
| kWh | 476,486,462 | 478,456,723 | 479,247,118 | 464,848,343 | 477,025,968 | 486,541,296 | 479,944,152 | 453,855,075 | 462,090,270 | 461,453,716 |
| General Service < 50 kW |  |  |  |  |  |  |  |  |  |  |
| Customers | 5,893 | 5,932 | 5,980 | 6,004 | 6,057 | 6,149 | 6,241 | 6,298 | 6,374 | 6,451 |
| kWh | 199,237,830 | 194,492,494 | 194,297,829 | 193,717,267 | 198,149,245 | 203,100,575 | 212,807,519 | 189,005,848 | 190,021,846 | 193,967,011 |
| General Service > 50 to 999 kW |  |  |  |  |  |  |  |  |  |  |
| Customers | 803 | 822 | 839 | 840 | 825 | 808 | 806 | 796 | 798 | 800 |
| kWh | 486,523,861 | 500,487,578 | 501,135,345 | 518,348,767 | 494,277,242 | 485,904,146 | 484,199,963 | 487,037,522 | 492,875,294 | 490,088,356 |
| kW | 1,535,992 | 1,559,458 | 1,578,630 | 1,568,193 | 1,605,303 | 1,555,819 | 1,564,561 | 1,518,753 | 1,555,495 | 1,546,700 |
| General Service > 1000 to 4999 kW |  |  |  |  |  |  |  |  |  |  |
| Customers | 31 | 33 | 32 | 30 | 29 | 29 | 29 | 28 | 27 | 27 |
| kWh | 250,459,340 | 269,851,932 | 256,008,219 | 270,280,543 | 263,042,176 | 263,255,330 | 261,804,628 | 241,351,905 | 235,543,174 | 214,108,990 |
| kW | 646,504 | 659,131 | 606,302 | 586,435 | 581,849 | 581,153 | 631,904 | 574,484 | 552,801 | 502,496 |
| Large User |  |  |  |  |  |  |  |  |  |  |
| Customers | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| kWh | 196,557,281 | 169,195,800 | 201,189,505 | 204,906,257 | 205,265,395 | 207,374,362 | 151,250,312 | 146,226,388 | 145,628,457 | 145,141,006 |
| kW | 421,436 | 431,699 | 483,777 | 425,912 | 457,867 | 430,087 | 358,566 | 348,189 | 331,944 | 330,833 |
| Direct Market Participant |  |  |  |  |  |  |  |  |  |  |
| Customers | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| kW | 75,928 | 81,848 | 81,651 | 73,573 | 69,661 | 69,115 | 70,836 | 67,942 | 67,942 | 67,942 |
| Street Lights |  |  |  |  |  |  |  |  |  |  |
| Connections | 15,199 | 15,264 | 15,362 | 15,453 | 15,512 | 15,539 | 15,726 | 16,024 | 16,141 | 16,260 |
| kWh | 11,228,686 | 11,229,393 | 11,359,959 | 11,262,943 | 11,406,116 | 11,394,266 | 11,108,606 | 8,378,434 | 5,151,174 | 3,798,281 |
| kW | 31,415 | 31,403 | 31,677 | 31,772 | 31,886 | 31,873 | 31,300 | 24,144 | 14,844 | 10,945 |
| Sentinel Lights |  |  |  |  |  |  |  |  |  |  |
| Connections | 219 | 189 | 177 | 191 | 189 | 189 | 181 | 168 | 168 | 168 |
| kWh | 175,284 | 164,006 | 178,406 | 152,803 | 146,515 | 142,708 | 136,701 | 126,989 | 126,989 | 126,989 |
| kW | 487 | 228 | 311 | 307 | 293 | 288 | 417 | 343 | 343 | 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, CND |  |  |  |  |  |  |  |  |  |  |
| 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, BCP |  |  |  |  |  |  |  |  |  |  |
| 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 | BCP Purnased | Eneroy Purchased | $\begin{aligned} & \text { Heating } \\ & \text { Degree Days } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Cooling Degree } \\ \text { Days } \\ \hline \end{array}$ | Number of <br> Days in <br> Month | $\frac{\text { Spring Fall }}{\text { Flag }}$ | Number of Peak Hours | $\begin{array}{\|c\|} \hline \text { Co-generation } \\ \hline \text { Facility Flaq } \\ \hline \end{array}$ | $\frac{\text { Unemployment }}{\text { Kitchener- }}$ Waterloo-Barrie $(000$ 's) | CDM Activity | Predicted Purchases | Variances (kWh) | Varaiance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Jan-08 | 140,041,421 | 3,319,567 | 136,721,854 | 27,008,780 | 163,730,634 | 676.8 |  | 31 |  | 352 | 0 | 34.6 | 632,983 | 158,611,465 | (5,119,170) |  |
| Feb-08 | 132,651,127 | 3,028,038 | 129,623,089 | 25,623,480 | 155,246,569 | 651.2 | 0 | 28 | 0 | 320 | 0 | 36.2 | 649,951 | 147,611,097 | (7,635,472) | -5.9\% |
| Mar-08 | ${ }_{1}^{133,457,374}$ | 3,214,304 | 130,243,070 | 25,871,810 | 156,114,880 | 686.1 | 0 | ${ }^{31}$ | 1 | 304 | 0 | 37.4 | 666,919 | 150,382,184 | (5,732,696) | -4.4\% |
| Apr-08 | 122,596,206 | 3,270,611 | 119,325,595 | 22,283,980 | 141,609,575 | 297.9 | 0 | ${ }^{30}$ | 1 | 352 | 0 | 35.5 | 683,887 | 143,684,330 | 2,074,755 | 1.7\% |
| May-08 | 121,120,167 | 3,465,368 | $117,654,799$ | 22,297,260 | 139,952,059 | 24.1 | 0.7 | 31 | 1 | 336 | 0 | 38.5 | -700,855 | $\frac{142,846,106}{}$ | ${ }_{\text {2,894,047 }}$ | ${ }^{2.5 \%}$ |
| Jun-08 | 130,438,115 | 3,708,875 | 126,729,240 | 23,777,670 | 150,506,910 | 40.6 | 53 | 30 | 0 | 336 | 0 | 39.2 | ${ }_{717,823}$ | 154,847,195 | 4,340,285 | 3.4\% |
| Jul-08 | 139,693,948 | 3,934,058 | 135,759,890 | 26,324,020 | 162,083,910 | 7.6 | 75.8 | ${ }^{31}$ | 0 | 352 | 0 | 42.5 | ${ }^{734,791}$ | 164,010,257 | 1,926,347 | 1.4\% |
| Aug-08 | ${ }_{\text {131,943,162 }}$ | ${ }^{3,850,472}$ | 128,092,690 | 25,478,520 | ${ }^{153,571,210}$ | ${ }^{36.2}$ | 29.5 | ${ }_{31}^{31}$ | 0 | ${ }^{320}$ | 0 | 40.9 | 751,759 <br> 709727 | -148,176,301 | (5,394,910) | ${ }^{-4.2 \%}$ |
| Sep-08 | 126,425,825 | 3,625,170 | 122,800,655 | 24,166,620 | 146,967,275 | 93.2 | 12 | 30 | 1 | 336 | 0 | 40.3 | 768,727 | 139,948,874 | (7,018,400) | -5.7\% |
| Oct-08 | 125,628,543 | ${ }^{3,481,713}$ | ${ }^{122,146,830}$ | 23,67, ,350 | 145,817,180 | 325.7 | 0 | 31 | 1 | 352 | 0 | 38.1 | 785,695 | 146,100,563 | 283,383 | 0.2\% |
| Nov-08 | 125,038,661 | 3,298,956 | 121,739,705 | 24,28,1,150 | 146,020,855 | 499.7 | 0 | 30 | 1 | 304 | 0 | 39.1 | 802,663 | 143,236,721 | (2,784,134) | -2.3\% |
| Dec. 08 | 128,488,680 | 3,408,624 | $1255,080,056$ | 26,709,210 | ${ }^{151,789,266}$ | 694 | 0 | 31 | 0 | 336 | 0 | 42.3 | ${ }^{819,631}$ | 155,751,348 | 3,962,082 | 3.2\% |
| Jan-09 | 132,884,999 | 99,592 | 129,585,407 | 27,929,332 | 157,514,739 | 891.8 | 0 | 31 | 0 | 336 | 0 | 48.1 | ${ }^{873,817}$ | ${ }^{159,005,611}$ | 1,490,872 | 1.2\% |
| Feb-09 | 117,645,114 | 3,032,789 | 114,612,325 | 23,550,989 | 138,163,314 | 649.6 | 0 | 29 | 0 | 304 | 0 | 56.2 | ${ }^{928,002}$ | 143,779,506 | 5,616,192 | 4.9\% |
| Mar-09 | 124,919,264 | 3,437,260 | ${ }^{121,482,004}$ | 24,50,961 | 146,052,965 | 562.6 | 0 | ${ }^{31}$ | 1 | 352 | 0 | 64.9 | ${ }^{982,188}$ | ${ }^{145,295,906}$ | (757,060) | ${ }^{-0.6 \%}$ |
| Apr-09 | 113,413,654 | 3,339,173 | 110,074,481 | 21,637,635 | 131,712,116 | 341.5 | 3.2 | 30 | 1 | 320 | 0 | 70.3 | 1,036,374 | 134,552,459 | 2,840,343 | 2.6\% |
| May-09 | 110,681,364 | 3,596,571 | 107,084,793 | 20,988,913 | 128,073,706 | 192.8 | 2.3 | 31 | 1 | 320 | 0 | 71.1 | 1,090,560 | 132,993,186 | 4,919,480 | 4.6\% |
| Jun-09 | 118,125,725 | 3,622,214 | 114,503,511 | 22,361,049 | 136,884,560 | 75.7 | 26.2 | 30 | 0 | 352 | 0 | 67.4 | ${ }_{\text {1,144,745 }}$ | 142,322,028 | 5,457,468 | 4.8\% |
| Jul-09 | 117,925,787 | 3,752,602 | 114,173,185 | 23,002,366 | 137,175,551 | 37.6 | 14.5 | 31 | 0 | 352 | 0 | 67.6 | ${ }^{1,198,931}$ | 140,225,909 | 3,050,358 | 2.7\% |
| Aug-09 | 129,756,657 | 3,840,622 | 125,916,035 | 25,799,177 | 151,715,212 | 34.4 | 57.3 | 31 | 0 | 320 | 0 | 69.2 | 1,253,117 | 149,840,148 | (1,875,064) | -1.5\% |
| Sep-09 | 1177,720,372 | 3,570,927 | ${ }^{114,149,445}$ | ${ }_{\text {23,063,555 }}$ | $137,213,000$ <br> 139302025 | -88.8 | 5.5 | $\stackrel{30}{31}$ | 1 | ${ }_{3}^{336}$ | 0 | 66.3 | ${ }_{1}^{1,307,302}$ |  | (5,491,109) | -4.8\% |
| Oct-09 | 119,665,804 | $3,490,030$ 3 3 | ${ }^{116,1755,774}$ | 23,127,451 |  | 329.1 | 0 | ${ }^{31}$ | 1 | ${ }^{336}$ | 0 | 61.0 | ${ }_{1}^{1,361,488}$ | 139,317,518 | 14,293 | 0.0\% |
| Nov-09 | 119,039,063 | 3,367,918 | 115,671,145 | 23,082,942 | 138,754,087 | 396.5 | 0 | 30 | 1 | 320 | 0 | 55.2 | 1,415,674 | 138,447,762 | (306,325) | ${ }^{-0.3 \%}$ |
| Dec-09 | 128,577,043 | 3,361,528 | 125,215,515 | 25,929,754 | 151,145,269 | 669.5 | 0 | ${ }^{31}$ | 0 | 352 | 0 | 55.0 | ${ }^{1,469,880}$ | ${ }^{153,372,177}$ | 2,226,908 | 1.8\% |
| Jan-10 | ${ }^{134,104,887}$ | 3,347,486 | 130,757,401 | 26,72,071 | 157,482,472 | 727.1 | 0 | ${ }^{31}$ | 0 | 320 | 0 | 59.6 | ${ }_{\text {1,495,425 }}$ | ${ }_{\text {1 }} 150,989,533$ | (6,492,939) | -5.0\% |
| Feb-10 | 119,717,521 | 2,989,143 | 116,728,378 | 23,541,640 | 140,270,018 | 644.7 | 0 | ${ }^{28}$ | 0 | 304 | 0 | 64.7 | 1,520,990 | 139,270,086 | (999,932) |  |
| Mar-10 | 125,455,107 | 3,370,604 | 122,084,503 | 23,601,051 | 145,685,554 | 470.9 | 0 | 31 | 1 | 368 | 0 | 68.2 | 1,546,555 | 143,807,634 | (1,877,221) | -1.5\% |
| Apr-10 | 112,822,227 | 3,395,070 | 109,427,157 | 20,493,533 | 129,920,689 | 255.7 | 0 | 30 | 1 | 320 | 0 | 66.8 | 1.,52, 120 | 132,406,032 | 2,485,343 | 2.3\% |
| May-10 | 122,392,253 | 3,628,575 | 118,763,678 | 22,580,250 | 141,343,928 | 144.7 | 21 | 31 | 1 | 320 | 0 | 64.3 | 1,597,686 | 139,134,529 | (2,209,400) | -1.9\% |
| Jun-10 | 127,582,888 | ${ }^{\text {3,7761,081 }} 4$ | ${ }_{\text {123,821,737 }}$ | 23,502732 | 147,324,468 | 37.7 | 26.8 | -30 | 0 | ${ }^{332}$ | 0 | $5{ }^{58.3}$ | 1,623,251 | 143,769,709 | (3,554,759) | -2.9\% |
| Jul-10 | 140,727,870 | 4,126,395 | 136,601,475 | 27,078,109 | 163,679,584 | 6.7 | 100.6 | 31 | 0 | 336 | 0 | 57.5 | 1,648,816 | 166,498,952 | 2,819,368 | 2.1\% |
| Aug-10 | 139,365,541 | 4,052,556 | 135, ,12,985 | 27,739,353 | 163,052,338 | 9.7 | 79.2 | 31 | 0 | 336 | 0 | 56.4 | 1,674,381 | 160,356,802 | (2,695,535) |  |
| Sep-10 | 119,162,847 | 3,695,864 | 115,466,983 | 24,072,313 | 139,539,295 | 122.7 | 16.7 | 30 | 1 | 336 | 0 | 58.1 | 1,699,946 | 137,844,858 | (1,694,438) | ${ }^{-1.5 \%}$ |
| Oct-10 | $117,558,713$ $122,844,772$ | ${ }_{\text {3,584,867 }}^{3,350,404}$ | ${ }_{113,973,846}^{119,44,368}$ | 22,594,689 23,581778 | $136,568,534$ $143,076,146$ | 279.6 337.9 | 0 | 31 <br> 30 | 1 | ${ }_{336}^{336}$ | 0 | 56.2. | -1,725.512 | ${ }_{\text {137 }}^{1398977.374}$ | ${ }_{\text {l }}^{(1,2888,840}$ | - ${ }_{-3.10 \%}$ |
| Dec-10 | 131,431,074 | $\xrightarrow{3,374,793}$ | 128,056,281 | 25,922,543 | 153,978,824 | 719.4 | 0 | ${ }_{31}$ | 0 | ${ }_{368}$ | 0 | 50.5 | ${ }^{1,776,642}$ | 157,281,186 | ${ }^{3,302,362}$ | ${ }^{2.6 \%}$ |
| Jan-11 | ${ }^{136,150,617}$ | 3,269,339 | 132,881,278 | 27,55, ,533 | 160,532,811 | 770 | 0 | 31 | 0 | 336 | 0 | 51.4 | 1,894,821 | 155,374,243 | (5,158,568) | -3.9\% |
| Feb-11 | 122,763,331 | 3,108,098 | 119,655,233 | 23,993,443 | 143,648,676 | 640.8 | 0 | 28 | 0 | 304 | 0 | 54.0 | 2,012,999 | 141,713,081 | (1,935,595) | -1.6\% |
| Mar-11 | 131,243,785 | 3,621,504 | 127,622,281 | 25,27, 885 | ${ }^{152,850,166}$ | 605.3 | 0 | ${ }^{31}$ | 1 | 368 | 0 | 58.6 | ${ }^{2,131,178}$ | 149,225,931 | (3,624,235) | 2.8\% |
| Apr-11 | 114,767,691 | 3,579,073 | 111,188,618 | 22,075,502 | 133,264,120 | 298.7 | 0 | ${ }^{30}$ | 1 | 320 | 0 | 58.1 | ${ }_{2}^{2,249,357}$ | 135,472,665 | 2,208,545 | 2.0\% |
| May-11 | 114,321,529 | 3,980,454 | 110,341,075 | 22,139,622 | 132,480,697 | 148.7 | 13.2 | 31 | 1 | 336 | 0 | 57.1 | 2,367,535 | 140,012,972 | 7,532,275 | 6.8\% |
| Jun-11 | 124,731,712 | 4,173,389 | ${ }^{120,558,323}$ | 22,855,810 | 143,414,133 | 48.5 | ${ }^{21.6}$ | 30 | 0 | 352 | 0 | 52.1 | ${ }^{2,485,714}$ | 143,917,992 | 503,859 | 0.4\% |
| Jul-11 | 144,387,088 | 4,723,223 | ${ }^{139,663,865}$ | 28,064,628 | 167,728,493 | 0.8 | 128.2 | 31 | 0 | 320 | 0 | 50.0 | 2,603,893 | 175,046,597 | 7,318,103 | 5.2\% |
| ${ }_{\text {Aug-11 }}$ | 137,940,609 | 4,540,643 | 133,399,966 | 26,577,980 | 159,977,946 | 6.9 | 54.3 | 31 | 0 | 352 | 0 | 50.6 | 2,722,071 | 155,572,315 | (4,405,632) | -3.36 |
| Sep-11 | $121,929,648$ $120,557,000$ | 4,096,299 3,804176 | 117,833,399 | 23,936,195 $23,19,702$ | $141,769,544$ <br> $139,373,425$ | $\begin{array}{r}88.9 \\ \hline 279.9 \\ \hline\end{array}$ | $\frac{17.2}{0}$ | $\begin{array}{r}30 \\ 31 \\ \hline\end{array}$ | 1 | 336 <br> 320 | 0 | $\begin{array}{r}51.2 \\ 50.0 \\ \hline\end{array}$ | 2,840,250 | 138,839,500 <br> 139323,833 | ${ }_{(0,930,044)}^{(40,592)}$ | -2.5\% |
| Nov-11 | 123,311,494 | 3,596,792 | 119,714,702 | 23,381,682 | 143,096,384 | 382.4 | 0 | ${ }_{30}$ | 1 | 352 | 0 | 48.2 | $\stackrel{\text { 3,076,607 }}{ }$ | 142,653,458 | (442,926) | ${ }^{-0.4 \%}$ |
| Dec-11 | $127,833,866$ | 51,442 | 124,182,424 | 24,713,281 | 148,899,705 | 574.8 | 0 | 31 | 0 | 336 | 0 | 47.2 | 3,194,786 | 151,801,861 | 2,906,157 | 2.3\% |
| Jan-12 | 134,599,030 | 3,547,428 | 131,051,602 | 24,435,071 | 155,486,673 | 657.3 | 0 | 31 | 0 | 336 | 0 | 49.2 | 3,244,256 | 153,258,439 | (2,228,234) |  |
| Feb-12 | 124,673,922 | 3,262,967 | 121,410,956 | 23,722,941 | 145,133,896 | 573 | 0 | 29 | 0 | 320 | 0 | 47.6 | ${ }^{3,293,726}$ | 145,462,990 |  | 0.3\% |
| Mar-12 | 124,893,815 | 3,646,469 | 121,197,345 | 23,207,526 | 144,404,871 | 370.1 | 0 | ${ }^{31}$ | 1 | 352 | 0 | 49.7 | ${ }^{3,343,196}$ | ${ }^{144,391,994}$ | (12,877) | ${ }^{0.0 \%}$ |
| Apr-12 | 118,034,723 | 3,068,110 | 114,966,614 | 21,426,874 | 136,393,488 | 365.3 | 0 | 30 | 1 | 320 | 0 | 49.2 | 3,392,665 | 139,138,841 | 2,745,353 | 2.4\% |
| May-12 | 123,884,608 | 4,280,790 | 119,603,818 | 22,659,308 | 142,263,126 | 103.8 | 18.2 | 31 | 1 | 352 | 0 | 50.6 | 3,442,135 | 143,453,125 | 1,189,999 | 1.0\% |
| Jun-12 | 130,856,826 | 4,002,941 | 126,853,886 | 24,375,975 | 151,229,861 | 42.1 | 61.2 | 30 | 0 | 336 | 0 | 47.3 | 3,491,605 | 155,444,103 | 4,214,242 | 3.3\% |
| Jul-12 | 145,238,063 | 4,456,276 | 140,781,787 | 28,712,008 | 169,494,395 | 0 | 116.4 | 31 | 0 | 336 | 0 | 49.4 | 3,541,075 | 173,039,673 | 3,545,278 | 2.5\% |
| Aug-12 | 136,328,817 | 4,204,469 | 132,124,348 | 27,240,000 | 159,364,348 | 19.4 | 58.1 | 31 | 0 | 352 | 0 | 50.6 | ${ }^{3,590,545}$ | 157,014,168 | (2,350,180) | -1.8\% |
| Sep-12 | 118,489,635 | 3,823,442 | 114,666,193 | 24,59, 119 | 139,245,313 | 125.4 | 16.4 | 30 | 1 | 304 | 0 | 50.8 | ${ }^{3,640,015}$ | 136,668,580 | (2,576,733) | -2.2\% |
| Oct-12 | 120,430,908 | 3,686,581 | 116,744,327 | 25,165,133 | 141,909,461 | 279.2 | 0 | 31 | 1 | 352 | 0 | 46.2 | 3,689,485 | 143,094,147 | 1,184,686 | 1.0\% |
| Nov-12 | $\xrightarrow{124,178,017}$ | 3,435,397 | 120,742,620 | 24,523,211 | 145,265,831 | ${ }^{483.6}$ | 0 | 30 | 1 | 352 | 0 | 41.6 | ${ }^{3,788,955}$ | 146,584,432 | 1,318,602 | 1.1\% |
| Dec-12 | 125,032,972 | 3,488,511 | 121,584,461 | 23, 7381,742 | ${ }^{144,966,202}$ | 565.5 | 0 | ${ }^{31}$ | 0 | 304 | 0 | 43.2 | ${ }^{3,788,425}$ | 149,653,968 | 4,687,766 | 3.9\% |
| Jan-13 Feb-13 |  |  | 130,239,206 | 27,328,129 | 157,567,335 | 681.3 | 0.0 | 31 | 0 | 352 | 0 | 44.9 | 3,883,154 | 156,277,246 | (1,290,089) | ${ }^{1.0}$ |
| $\frac{\text { Feb-13 }}{\text { Mar-13 }}$ |  |  | 119,027,524 | 23,863,593 | 142,891,117 | 697.9 | 0.0 | 28 | 0 | 304 | 0 | 48.0 | 3,977,884 | 144,470,132 | 1,579,015 | 1.3 |
| Mar-13 |  |  | 124,413,463 | 25,182,657 | 149,596,120 | 612.0 | 0.0 | 31 | 1 | 320 | 0 | 49.0 | 4,072,614 | ${ }^{147,339,887}$ | (2,256,233) | -1.8\% |
| Apr-13 |  |  | 116,362,141 | 23,103,709 | 139,465,850 | 368.7 | 0.0 | 30 | 1 | ${ }^{352}$ | 0 | 50.4 | 4,167,343 | ${ }^{141,811,857}$ | 2,346,006 | 2.0\% |
| $\frac{\text { May-13 }}{\text { 2un-13 }}$ |  |  | 118,146,376 | 22,525,110 | 140,671,486 | 152.1 | 19.6 | 31 | 1 | 352 | 0 | 53.1 | ${ }^{4,262,073}$ | 144,414,555 | 3,743,069 | 3.2\% |
| Jun-13 |  |  | 122,367,904 | 23,676,410 | 146,044,314 | 46.4 | 31.3 | 30 | 0 | 320 | 0 | 52.3 | 4,356,802 | 143,877,774 | (2,16,540) | -1.8\% |
| Jul13 |  |  | 135,746,384 | 27,777,446 | ${ }^{163,523,830}$ | 15.1 | 85.9 | ${ }^{31}$ | 0 | 352 | 0 | 54.6 | ${ }^{4,451,532}$ | 164,374,862 | ${ }^{851,032}$ | 0.6\% |
| Aug-13 |  |  | 129,053,599 | 27,247,874 | 156,301,473 | 32.7 | 42.1 | 31 | 0 | 336 | 0 | 52.7 | 4,546,262 | 150,549,606 | (5,751,867) | -4.5\% |
| Sep-13 |  |  | $117,047,084$ $118,510,557$ | 24,761,837 $23,808,061$ | ${ }_{\text {141,808,921 }}^{142,318,918}$ | ${ }_{\text {128.1 }}^{125}$ | $\frac{20.5}{0.0}$ | 30 <br> 31 <br> 31 | 1 | 320 <br> 352 | 0 | 50.4 43.5 | 4,640,991 <br> 4.735721 | $\frac{1393505.460}{1131790}$ |  | -2.0\% |
| Nov-13 |  |  | 122,250,368 | 24,683,257 | 146,933,624 | 517.7 | 0.0 | 30 | 1 | 336 | 0 | 38.6 | 4,830,450 | 146,653,973 | (279,652) | ${ }^{-0.2 \%}$ |
| Dec-13 |  |  | 126,466,736 | 27,084,400 | 153,551,135 | 727.3 | 0.0 | 31 | 0 | 320 | 0 | 38.9 | 4,925,180 | 155,896,909 | 2,345,773 | 1.9\% |
| Jan-14 |  |  | 135,820,223 | 28,861,547 | 164,681,770 | 827.9 | 0.0 | 31 | 0 | 352 | 0 | 42.2 | 5,042,472 | 160,346,757 | (4,335,013) | ${ }^{-3.2 \%}$ |
| Feb-14 |  |  | 120,677,101 | 25,328,199 | 146,005,300 | 775.2 | 0.0 | 28 | 0 | 304 | 0 | 43.2 | 5,159,763 | 147,415,593 | 1,410,292 | 1.2\% |
| Mar-14 |  |  | 130,033,931 | 26,535,369 | 156,569,300 | 757.0 | 0.0 | 31 | 1 | 336 | 0 | 44.9 | 5, 5 277,055 | 153,142,385 | (3,426,915) | -2.6\% |
| Apr-14 |  |  | 115,340,822 | 22,615,672 | 137,956,494 | 375.9 | 0.0 | 30 | 1 | 320 | 0 | 46.0 | 5,394,346 | 140,144,756 | 2,188,262 | 1.9\% |
| ${ }^{\text {May-14 }}$ Jun-14 |  |  | $116,194,343$ $125,124,613$ | ${ }_{\text {22,402,616 }}^{24,341,555}$ | $1388,596,960$ $149,469,168$ | 135.7 37.3 | 5.7 44.3 | 31 30 3 | 1 | 336 <br> 336 | 0 | 48.0 45.4 | 5,511,638 <br> 5.628 .929 |  | ${ }^{9988,611}$ | ${ }^{0.9 \%}$ |
| Jul-14 |  |  | 127,319,695 | 25,584,932 | 152,904,627 | 36.8 | 31.5 | ${ }_{31}$ | 0 | ${ }_{352}$ | 0 | 45.9 | ${ }_{\text {¢, }}^{5,746,221}$ | 150,488,733 | ${ }_{(2,415,894)}^{\text {(2,00,01 }}$ | ${ }_{\text {-1.9\% }}$ |
| Aug-14 |  |  | 125,661,580 | 26,911,021 | 152,572,601 | 31.1 | 24.5 | 31 | 0 | 320 | 0 | 45.7 | 5.,86, 5,513 | 145,407,765 | (7,164,836) | -5.7\% |
|  |  |  | 118,663,196 | 25,539,663 | 144,202,859 | 114.0 | 11.4 | 30 | 1 | ${ }_{336}^{336}$ | 0 | 46.7 | 5,980,804 | 138,738,244 | (5,464,615) | -4.6\% |
| Oc-14 |  |  | 117,119,882 | 24,064,980 | 141,784,861 | 244.6 | 0.0 | 31 | 1 | 352 | 0 | 39.9 | 6,098,096 | 143,776,729 | 1,991,868 | 1.7\% |
| Nor-14 |  |  | 121,758,309 | ${ }^{25,243,720}$ | 147,002,028 | 521.9 | 0.0 | ${ }^{30}$ | 1 | 304 | 0 | ${ }^{36.6}$ | 6, $6,215,387$ | 144,348,252 | (2,653,777) | ${ }^{-2.2 \%}$ |
| ${ }^{\text {Dec-14 }}$ Jan-15 |  |  | 124,290,572 $133,625,741$ | $26,388,155$ $28,483,299$ | 150,673,727 <br> 162,109040 | 597.6 <br> 800.8 | 0.0 0.0 | 31 <br> 31 <br> 31 | 0 | 336 <br> 336 | 0 | 36.1 37.5 | 6,332,679 | 154,964,299 159887026 | ${ }_{\text {4, }}^{4,290,573}$ | $3.5 \%$ <br> $.20 \%$ <br> .0 .0 |
| Feb-15 |  |  | 124,603,163 | 26,450,486 | 151,053,649 | 917.5 | 0.0 | ${ }^{28}$ | 0 | 304 | 0 | 40.0 | ${ }_{\text {c, }}^{6,585,688}$ | 151,502,918 | 449,269 | 0.4\% |
| Mar-15 |  |  | $127,778,879$ | 25,982,067 | 153,760,946 | 538.0 | 0.0 | 31 | 1 | 352 | 0 | 42.5 | 6,712,192 | 150,025,668 | (3,735,278) | -2.9\% |
| Apr-15 |  |  | 113,553,574 | 22,692,802 | ${ }^{136,246,376}$ | 359.0 | 0.0 | 30 | 1 | 336 | 0 | 46.6 | 6,838,696 | 141,046,076 | 4,799,700 | 4.2\% |
| $\frac{\text { May-15 }}{\text { Jun-15 }}$ |  |  | 118,977,011 | 23,105,903 | ${ }_{1}^{142,082,914}$ | 116.2 | 29.8 | 31 | 1 | 320 | 0 | 46.7 | ${ }^{6.9965,200}$ | ${ }^{145,297,926}$ | 3,215,012 | 2.7\% |
| $\frac{\mathrm{jun} \text {-15 }}{} \mathrm{jul}$ |  |  | ${ }_{\text {121,965,915 }}$ |  | ${ }_{\text {L }}^{144,315,928}$ | 54.7 | 15.0 | ${ }_{31}$ | 0 | 352 | 0 | 40.4 | 7,091,05 | ${ }^{144,837,838}$ | 521,970 | ${ }^{0.49 \%}$ |
| Aug-15 |  |  | 129,788,506 | 25,172,142 | 154,960,648 | 29.5 | 47.9 | 31 | 0 | 320 | 0 | 42.0 | $\xrightarrow{7,344,713}$ | 159,324,469 | (1,636,179) | ${ }_{\text {-1.3\% }}$ |
| Sep-15 |  |  | 126,407,011 | 24,929,938 | 151,336,949 | 58.2 | 45.3 | 30 | 1 | 336 | 0 | 42.8 | ${ }^{7,471,218}$ | 148,610,130 | ${ }_{(2,726,819)}$ | $-2.2 \%$ |
| Oct-15 |  |  | 116,420,946 | 22,322,055 | 138,743,001 | 290.1 | 0.0 | 31 | 1 | 336 | 0 | 39.7 | 7,597,722 | 143,449,831 | 4,706,829 | 4.0\% |
| Nov-15 |  |  | 117,582,279 | 22,495,330 | 140,077,609 | 391.1 | 0.0 | 30 | 1 | 320 | 0 | 33.6 | 7,724,226 | 143,437,274 | 3,359,665 | 2.9\% |
| $\frac{\text { Dec-15 }}{\text { Jan-16 }}$ |  |  | 119,503,997 | 23,879,812 | 143,883,809 | 453.0 | 0.0 | 31 | 0 | 352 | 0 | 36.1 | ${ }^{7,850,731}$ | 153,019,905 | 9,636,096 | ${ }^{8.14 \%}$ |
| Feb-16 |  |  | $\frac{1244,124,5,727}{12}$ | ${ }_{2}^{24,3424,626}$ | - $139,0377,353$ | 627.4 | 0.0 | ${ }^{29}$ | 0 | ${ }_{320}$ | 1 | ${ }_{41.9}$ | ${ }^{\text {c,008, } 1,011}$ |  | $\underset{(8,59,855)}{(5,88,26)}$ | - |
| Mar-16 |  |  | 115,985,691 | 23,571,151 | 139,556,842 | 492.6 | 0.0 | 31 | 1 | 352 | 1 | 45.0 | 8,196,151 | 138,432,995 | (1,123,846) | -1.0\% |
| Apr-16 |  |  | 108,711,843 | 22,027,658 | 130,739,501 | 431.8 | 0.0 | 30 | 1 | 336 | 1 | 45.1 | 8,311,291 | 133,166,332 | 2,426,831 | 2.2\% |
| May-16 |  |  | ${ }^{112,495,044}$ | 22, 299,544 | 134,794,588 | 174.6 | 18.4 | ${ }^{31}$ | 1 | ${ }^{336}$ | 1 | 44.6 | 8,426,431 | 135,214,045 | 419,457 |  |
| $\frac{\mathrm{Jun}-16}{\text { Jul-16 }}$ |  |  | $119,2,29,116$ $131,773,674$ | 23,731,682 <br> $27,256,183$ | 142,9,92,798 $159,029,857$ | 51.2 <br> 4.8 | 34.3 101.2 | 30 <br> 31 <br> 31 | 0 | 352 <br> 320 | 1 | 41.0 41.2 | 8.541,571 | 140,553,196 159,19,390 | ${ }^{(2,4399,602)}$ | --2.0\% |
| Aug-16 |  |  | 139,667,123 | 29,367, 390 | 109,034,513 | 2.1 | 105.0 | ${ }_{31}$ | 0 | ${ }_{352}$ | 1 | ${ }_{42.5}^{4}$ | -8,057,1752 | ${ }_{\text {1022,75, }}$ | (6,259,126) | ${ }^{-4.5 \%}$ |
| Sep-16 |  |  | 118,293,113 | 25,364,595 | 143,657,708 | 68.6 | 26.6 | 30 | 1 | 336 | 1 | 41.2 | 8,886,992 | 133,637,886 | (10,019,822) | -8.5\% |
| - $\frac{\text { Ot-16 }}{}$ |  |  | 110,425,367 | 23,565,451 | 133,990,818 | 242.1 | 1.9 | 31 | 1 | 320 | 1 | 38.9 | ${ }^{9,0002,132}$ | ${ }^{1331,713,769}$ | ( $2,277,050$ ) | -2.1\% |
| $\frac{\text { Nov-16 }}{\text { Dec.-16 }}$ |  |  | 110,892,453 | 23,371,536 | 134,263,989 | 388.2 | 0.0 | 30 | 1 | 336 | 1 | 34.2 | 0, 0,17, 272 | 134,727,828 | 463,839 | 0.4\% |
| - ${ }_{\text {Dec-16 }}^{\text {Jan-17 }}$ |  |  | ${ }^{117,700,254}$ | ${ }^{25,949,567}$ | 143,629,821 | 647.8 | 0.0 | 31 | 0 | ${ }_{336}$ | 1 | ${ }_{37.3}^{35}$ | 9, 9,32, 412 | ${ }^{146,389,987}$ | 2,740,167 |  |
|  |  |  | $121,051,180$ $106,265,432$ | $27,189,294$ $22,193,276$ | 148,240,474 $128,458,708$ | 635.1 <br> 537.9 | 0 | 31 <br> 28 | 0 | 336 304 | 1 | 37.9 41.3 | 9, 9 | $145,477,045$ <br> $132,375,117$ | ${ }^{(2,763,429)} 3$ 3,91609 | --2.3\% |
| Mar-17 |  |  | 118,074,264 | ${ }^{24,660,903}$ | 142,735,167 | 597.6 | 0 | ${ }^{31}$ | 1 | 368 | 1 | 44.4 | 9,719,950 | 142,470,648 | (264,519) | -0.2\% |
| Apr-17 |  |  | 102,416,015 | 20,876,767 | 123,292,782 | 281.6 | 0 | 30 | 1 | 304 | 1 | 42.7 | 9,882,463 | ${ }^{127,342,823}$ | 4,050,040 | 4.0\% |
| $\frac{\text { May-17 }}{\text { Jun-17 }}$ |  |  | $107,634,284$ 11,087 | ${ }^{21,763,069}$ | $\xrightarrow{129,397,353}$ | 214.4 | ${ }_{2}^{2.7}$ | 31 | 1 | 352 <br> 352 | 1 | 44.2 | 10,044,976 | ${ }^{1222,930,043}$ | 3,532,689 | ${ }^{3.3 \%}$ |
| $\frac{\text { and-17 }}{}$ |  |  | ${ }_{1}^{1200,098,351}$ | ${ }_{2}^{25,197,254}$ | $\stackrel{1365,5955,57}{145}$ | ${ }_{3}{ }_{3}$ | $\stackrel{58}{58.5}$ | ${ }_{31}$ |  | ${ }_{320}$ | 1 | 43.5 | 10,2370,001 | ${ }_{1}^{145,621.716}$ | ${ }_{\substack{6,366,401 \\ 326,111}}$ | 5.0\% |
| Aug-17 |  |  | 118,460,983 | 26,069,248 | 144,533,231 | 34.5 | 28.6 | 31 | 0 | 352 | 1 | 40.4 | 10,532,514 | 140,922,077 | (3,688,154) | -3.0\% |
| Sep-17 |  |  | 113,240,500 | 24,049,829 | 137,290,329 | 81.1 | 36.3 | 30 | 1 | 320 | 1 | 39.3 | 10,695,027 | 135,875,482 | (1,414,847) | -1.2\% |
| Oct-17 |  |  | 108,245,386 | 22,147,304 | 130,392,690 | 208.9 | 3.2 | ${ }_{31}$ | 1 | 336 | 1 | 34.3 | 10,857,539 | ${ }^{133,858,522}$ | 3,465,831 | 3.2\% |
| ( ${ }^{\text {Nov-17 }}$ - ${ }^{\text {Dec-17 }}$ |  |  | ${ }_{1}^{111,845,8881}$ | $\xrightarrow{23,597,020}$ | $1355,42,901$ $141,910,569$ | 480 755.7 | 0 | 30 <br> 31 <br> 31 | 1 | 352 <br> 304 | 1 | 30.3 30.1 | $\frac{11,020,052}{11,182565}$ |  | ( $\begin{gathered}\text { 3,795,325 } \\ 5,357,892\end{gathered}$ | ${ }^{3.49 \%}$ |
| Jan-18 |  |  |  |  |  | 738.6 | 0.0 | ${ }_{31}$ | 0 | 352 | 1 | 39.1 | 11,171,128 | 149,045,152 |  |  |
| Feb-18 |  |  |  |  |  | 671.5 | 0.0 | 28 | 0 | 304 | 1 | 39.1 | 11,159,691 | 136,014,615 |  |  |
| Mar-18 |  |  |  |  |  | 569.2 | 0.0 | ${ }^{31}$ | 1 | 336 | 1 | 39.1 | 11,148,255 | ${ }^{140,176,341}$ |  |  |
| -Apr-18 <br> May-18 |  |  |  |  |  | 337.6 162.6 | 0.3 <br> 13.2 | 30 31 | 1 | ${ }_{3}^{336}$ | 1 | ${ }^{39.1}$ | ${ }^{111,136,818} 11.125,381$ | ${ }_{\text {132 }}^{136,782,516181}$ |  |  |
| Jun-18 |  |  |  |  |  | 47.9 | 35.7 | 30 | 0 | 336 | 1 | 39.1 | 11,113,944 | 139,854,577 |  |  |
| Jul-18 |  |  |  |  |  | 13.2 | 77.0 | ${ }^{31}$ | 0 | 336 | 1 | 39.1 | 11,102,508 | 153,933,298 |  |  |
| Aug-18 |  |  |  |  |  | 23.7 | 52.7 | ${ }_{31}^{31}$ | 0 | ${ }^{352}$ | 1 | 39.1 <br> 0.1 | 11,091,071 | 148,242,639 |  |  |
| Soct-18 |  |  |  |  |  |  | 20.8 | 30 | 1 | ${ }_{352}$ | 1 | 39.1 | $\xrightarrow{111,0996,634}$ | 130,154,473 |  |  |


|  | $\frac{\text { CND Purchased }}{\text { kWh IncIWMP }}$ | wn | CND Purchased | BCP Purhased | Energy+ Purchased | $\begin{aligned} & \text { Heating } \\ & \text { Degree Days } \end{aligned}$ | $\frac{\text { Cooling Degree }}{\text { Days }}$ | $\frac{\frac{\text { Number of }}{}}{\frac{\text { Daps in }}{\text { Month }}}$ | $\frac{\text { Spring Fall }}{\text { Flag }}$ | Number of Peak Hours | Co-generation <br> Facility Flag | $\begin{array}{\|l\|} \hline \begin{array}{l} \text { Unemployment } \\ \text { Kitchener- } \\ \text { waterloo-Barie } \end{array} \\ \hline\left(0000^{\prime}\right. \text { s) } \\ \hline \end{array}$ | CDM Activity | $\frac{\text { Predicted }}{\text { Purchases }}$ | Variances (kWh) | Variance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Nov-18 |  |  |  |  |  | 439.9 |  | 30 |  | 336 |  | 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 |  |  |
| Aar-19 |  |  |  |  |  |  | ${ }_{0}^{0.3}$ | ${ }_{30}^{31}$ | 1 | ${ }_{336}^{336}$ | 1 | ${ }_{39.1}^{39.1}$ | 10,753, 7170 | ${ }_{\text {140,176,341 }}^{132.418}$ |  |  |
| 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 | ${ }^{1388,415,737}$ |  |  |
| $\frac{\text { Jul-19 }}{\text { Aug-19 }}$ |  |  |  |  |  | 13.2 <br> 23.7 | 77.0 52.7 | 31 <br> 31 <br> 31 | 0 | - 3 32 | 1 | 39.1 39.1 | ${ }^{10,54,605}$ | $155,372,138$ <br> 14680399 |  |  |
| Sep-19 |  |  |  |  |  | 96.9 | 20.8 | 30 | 1 | 320 | 1 | 39.1 | 10,402,827 | ${ }^{1311,593,313}$ |  |  |
| Oct-19 |  |  |  |  |  | 273.5 | 0.5 | 31 | 1 | 352 | 1 | 39.1 | 10,331,439 | ${ }^{134,849,720}$ |  |  |
| Nov-19 |  |  |  |  |  | $\stackrel{439.9}{6405}$ | 0.0 | 30 <br> 31 | 1 | 320 320 | 1 | 39.1 391 | $10,260,050$ <br> 10188862 | ${ }^{133,330,186}$ 14381505 |  |  |
|  |  |  |  |  |  |  |  |  |  |  | 1 |  |  | 143,871,505 |  |  |



|  | $\begin{aligned} & \frac{\text { CND Purchased }}{\text { kWh Incl WMP }} \end{aligned}$ | wMP | $\frac{\text { CND Purchased }}{\text { kWh Excl WMP }}$ | BCP Purhased | Eneroy+ Purchased | $\begin{aligned} & \text { Heating } \\ & \text { Degree Days } \end{aligned}$ | $\frac{\text { Cooling Degree }}{\text { Days }}$ | $\begin{aligned} & \frac{\text { Number of }}{} \\ & \frac{\text { Days in }}{\text { Month }} \\ & \hline \end{aligned}$ | $\frac{\substack{\text { Spring Fall } \\ \text { Flag }}}{\text { nall }}$ | Number of Peak Hours | Co-generation Facility Flag |  | Predicted Purchases | Variances (kWh) | \% ${ }_{\text {Vatiance }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Nov-18 |  |  |  |  |  | 439.9 | 0.0 | 30 |  | ${ }^{336}$ |  | 39.1 | 134,769,026 |  |  |
| Dec-18 |  |  |  |  |  | ${ }_{7}^{640.5}$ | 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 13.2 | 35.7 77.0 | 30 31 | 0 | ${ }_{352}^{320}$ | 1 | 39.1 39.1 | 138,415,737 155, 372,138 |  |  |
| Aug-19 |  |  |  |  |  | 23.7 | 52.7 | 31 | 0 | 336 | 1 | 39.1 | 146,803,799 |  |  |
| Sep-19 |  |  |  |  |  | 96.9 2735 | 20.8 0.5 | $\begin{array}{r}30 \\ 31 \\ \hline\end{array}$ | 1 | 320 <br> 352 | 1 | 39.1 391 | $131,593,313$ 134849720 |  |  |
| Nov-19 |  |  |  |  |  | ${ }_{439.9}^{273.5}$ | 0.5 0.0 | 31 30 | 1 | ${ }_{320}^{322}$ | 1 | ${ }_{39.1}$ | $134,849,720$ $133,330,186$ |  |  |
| Dec-19 |  |  |  |  |  | 640.5 | 0.0 | 31 | 0 | 320 | 1 | 39.1 | 143,871,505 |  |  |



|  | $\frac{\text { Residential }}{\text { 51,351 }}$ | General Servis | eral Service | $\begin{aligned} & \text { General Service > } \\ & \underline{1000 \text { to } 4999 \mathrm{~kW}} \end{aligned}$ | Large User | Street Lights | $\frac{\text { Sentinel }}{\text { Lights }}$ | $\frac{\text { Unmetered }}{\text { Loads }}$ | EmbeddedDistributors -BPI-BCP | Embedded Distributors Hydro One \#1, BCP | Embedded Distributors Hydro One \#2, BCP | Embedded Distributors Hydro One, | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\leq 50 \mathrm{~kW}$ | to 999 kW |  |  |  |  |  |  |  |  | CND |  |
| 2008 |  | 5,652 | 777 | 33 | 2 | 15,006 | 139 | 512 | 1 | 1 | 4 | 2 | 73,478 |
| 2009 | 51,970 | 5,789 | 786 | 32 | 2 | 15,100 | 179 | 550 | 1 | 1 | 4 | 2 | 74,415 |
| 2010 | 53,054 | 5,893 | 803 | 31 | 2 | 15,199 | 219 | 589 |  | 1 | 4 | 2 | 75,797 |
| 2011 | 54,019 | 5,932 | 822 | 33 | 2 | 15,264 | 189 | 565 | 1 | 1 | 4 | 2 | 76,834 |
| 2012 | 54,633 | 5,980 | 839 | 32 | 2 | 15,362 | 177 | 538 | 1 | 1 | 4 | 2 | 77,572 |
| 2013 | 55,070 | 6,004 | 840 | 30 | 3 | 15,453 | 191 | 534 | 1 | 1 | 4 | 2 | 78,132 |
| 2014 | 55,463 | 6,057 | 825 | 29 | 3 | 15,512 | 189 | 531 | 1 | 1 | 4 | 2 | 78,616 |
| 2015 | 55,922 | 6,149 | 808 | 29 | 2 | 15,539 | 189 | 534 | 1 | 1 | 4 | 2 | 79,179 |
| 2016 | 56,561 | 6,241 | 806 | 29 | 2 | 15,726 | 181 | 523 | 1 | 1 | 4 | 2 | 80,076 |
| 2017 | 57,272 | 6,298 | 796 | 28 | 2 | 16,024 | 168 | 499 | 1 | 1 | 4 | 2 | 81,094 |
| 2018 | 57,970 | 6,374 | 798 | 27 | 2 | 16,141 | 168 | 499 | 1 | 1 | 4 | 2 | 81,988 |
| 2019 | 58,677 | 6,451 | 800 | 27 | 2 | 16,260 | 168 | 499 | 1 | 1 | 4 | 2 | 82,892 |

Growth Rate in Customer Numbers

| 2009 | 1.0120 | 1.0243 | 1.0118 | 0.9545 | 1.0000 | 1.0063 | 1.2933 | 1.0760 | 1.0000 | 1.0000 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2010 | 1.0209 | 1.0180 | 1.0216 | 0.9841 | 1.0000 | 1.0066 | 1.2237 | 1.0700 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2011 | 1.0182 | 1.0066 | 1.0247 | 1.0645 | 1.0000 | 1.0043 | 0.8628 | 0.9594 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2012 | 1.0114 | 1.0081 | 1.0201 | 0.9697 | 1.0000 | 1.0065 | 0.9354 | 0.9531 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2013 | 1.0080 | 1.0040 | 1.0012 | 0.9219 | 1.2500 | 1.0059 | 1.0775 | 0.9917 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2014 | 1.0071 | 1.0087 | 0.9821 | 0.9831 | 1.0000 | 1.0038 | 0.9891 | 0.9944 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2015 | 1.0083 | 1.0152 | 0.9793 | 1.0000 | 0.8000 | 1.0017 | 1.0014 | 1.0056 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2016 | 1.0114 | 1.0149 | 0.9975 | 0.9828 | 1.0000 | 1.0121 | 0.9589 | 0.9794 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 2017 | 1.0126 | 1.0091 | 0.9877 | 0.9825 | 1.0000 | 1.0189 | 0.9281 | 0.9541 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Used | 1.0122 | 1.0121 | 1.0028 | 0.9819 | 1.0000 | 1.0073 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| Geomean | 1.0122 | 1.0121 | 1.0028 | 0.9819 | 1.0000 | 1.0073 | 1.0217 | 0.9973 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

Embedded Embedded Embedded
Embedded Distributors - Distributors - Distributors -
Distributors - Hydro One \#1, Hydro One \#2, Hydro One \&
1000 to 4999 k
$>50$ to $999 \mathrm{~kW} \quad 1000$ to 499 BC


Total
2,876,341 2,937,403 2,954,827 2,884,073 2,970,676 2,906,975 2,866,059 2,738,017 2,727,530 2,663,420

| 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 |


| 101,371 |
| :---: |
| 107,151 |
| 100,035 |
| 119,938 |
| 135,496 |
| 137,772 |
| 148,634 |
| 139,044 |


| BCP |
| :--- |
| 2010 241,129 76,444 <br> 2011 227,627 76,749 <br> 2012 227,979 78,355 <br> 2013 232,198 83,762 <br> 2014 241,040 82,927 <br> 2015 223,090 95,927 <br> 2016 237,320 102,692 <br> 2017 223,544 107,785 |


| 4,801 | 487 | 10 | 29,200 |  |
| :--- | :---: | :---: | :---: | :---: |
| 4,799 | 228 | 44 | 31,128 |  |
| 4,800 | 311 | 88 | 24,429 |  |
| 4,801 | 307 | 31 | 31,865 |  |
| 4,801 | 293 | 95 | 31,822 |  |
| 4,776 | 288 | 95 | 30,827 |  |
| 4,411 | 417 | 1,313 | 29,428 |  |
| 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\% |

M:IOEB Rate Applications\2019 COS Rate Rebasing\Energy+2019 CoS Models - V10 - Final Decision\2019 Energy+ Load Forecast Model_V3.xlsx

## APPENDIX H

## CHAPTER 2 APPENDICES REQUIRED FOR DRAFT RATE ORDER

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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 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CATEGORY | Historical Period (previous plan ${ }^{\text { }}$ a actual) |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Forecast Period (planned) |  |  |  |  |
|  | 2014 |  |  | 2015 |  |  | 2016 |  |  | 2017 |  |  | 2018 |  |  | 2019 | 2020 | 2021 | 2022 | 2023 |
|  | Plan | Actual | Var | Plan | Actual | Var | Plan | Actual | Var | Plan | Actual | Var | Plan | Forecast | Var |  |  |  |  |  |
|  | \$ 000 |  | \% | \$ 000 |  | \% | \$ 000 |  | \% | \$000 |  | \% | \$ 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 | 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 |  | $\begin{array}{r} \$ 11,004 \\ (806) \end{array}$ <br> 631 |  |  | $\begin{array}{r} \$ 13,373 \\ (2,156) \end{array}$ |  |  | $\begin{array}{r} \text { \$ } 13,420 \\ (72) \end{array}$ |  |  | $\begin{array}{rr} \$ 14,357 \\ 1,284 \end{array}$ |  |  | \$ 12,189 (128) |  | \$ 11,379 |  |  |  |  |
| Total Net Expenditures, as per Fixed Asset Continuity Schedules |  | $\underline{ } 10,829$ |  |  | $\underline{\underline{11,217}}$ |  |  | 13,348 |  |  | $\underline{ } 15,641$ |  |  | $\underline{ } 12,061$ |  | $\underline{ } 11,379$ |  |  |  |  |

 subsequent historical year up to and including the Bridge Year.
2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year): 12

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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## 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 submited 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.
Scenario 2: Investments in the Test Year and Beyond. Distributor plans to make investments in 2017 and/or beyond. 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.

Part A
REI Investments (Direct Benefit at 6\%)
Project 1
Name: REI Connection Project
Name: REI Connection Project
OM\&A (Start-Up)
OM\&A (Ongoing)

| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$0 | \$0 | \$0 | \$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)
$\$ 0$
$\$ 0$
$\$ 0$
Project 3
Name: REI Connection Project
Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)


Project 4
Name: REI Connection Project Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)


Project 5
Name: REI Connection Project
Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)


Total Capital Costs
Total OM\&A (Start-Up) Total OM\&A (Ongoing)

## Part B

 Project 1
Name: Expansion Connection Project
Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)

| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| :--- | :--- | :--- | :--- | :--- |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |  |

Project 2
Name: Expansion Connection Project
Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)

| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| :--- | :--- | :--- | :--- |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |

Project 3
Name: Expansion Connection Project
Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)


| $\$ 0$ | $\$$ |
| :--- | :--- |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |

## Project 4

Name: Expansion Connection Project
Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing)


| $\$ 0$ | $\$ 0$ |
| :--- | :--- |
| $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ |

Name: Expansion Connection Project Capital Costs
OM\&A (Start-Up)
OM\&A (Ongoing

| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| :--- | :--- | :--- | :--- | :--- |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |

Total Capital Costs
Total OM\&A (Start-Up)
Total OM\&A (Start-Up)
Total OM\&A (Ongoing)

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Appendix 2-H
Other Operating Revenue
Energy+ Inc. (Consolidated)

| USoA \# | USoA Description | 2014 Actual ${ }^{2}$ | 2014 Actual ${ }^{2}$ | 2015 Actual ${ }^{2}$ | 2016 Actual ${ }^{2}$ | 2017 Actual ${ }^{2}$ | Bridge Year | Test Year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|  | Reporting Basis | CGAAP | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| 4235 | Specific Service Charges | 751,308 | 751,308 | 728,545 | 809,688 | 799,991 | 638,145 | 637,145 |
| 4225 | Late Payment Charges | 192,312 | 192,312 | 188,882 | 225,148 | 170,944 | 189,000 | 189,000 |
| 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 |
| 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 |
| 4415 | Equity in Earnings of Subsidiary Companies |  |  |  |  |  |  |  |
| Specific Service Charges |  | \$ 751,308 | \$ 751,308 | 728,545 | 809,688 | 799,991 | \$ 638,145 | \$ 637,145 |
| Late Payment Charges |  | \$ 192,312 | 192,312 | 188,882 | 225,148 | 170,944 | 189,000 | \$ 189,000 |
| Other Operating Revenues |  | \$ 649,545 | \$ 654,758 | 468,566 | 634,964 | 491,043 | 691,124 | \$ 992,074 |
| Other Income or Deductions |  | \$ 377,194 | \$ (24,677) | 197,564 | 357,818 | (234,720) | 306,731 | \$ 203,860 |
| Total |  | \|\$ 1,970,360 | \$ 1,573,702 | \$ 1,583,557 | 2,027,617 | 1,227,257 | 1,825,000 | \$ 2,022,079 |
| Description |  | Account(s) |  |  |  |  |  |  |
| Specific Service Charges: |  | 4235 |  |  |  |  |  |  |
| Late Payment Charges: |  | 4225 |  |  |  |  |  |  |
| Other Distribution Revenues: |  | 4080, 4081, 4082, 4084, 4086, 4090, 4205, 4210, 4215, 4220, 4230, 4240, 4245 |  |  |  |  |  |  |
| Other Inco | and Expenses: | $4305,4310,4315,4320,4324,4325,4330,4335,4340,4345,4350,4355,4360,4365,4370,4375,4380,4385,4390$, 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 |


|  |  | 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 |


|  | 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 |


|  | 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 |


|  | 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 |


|  | 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 | \$ | \$ |

[^24]| File Number: | EB-2018-028 |
| :--- | ---: |
| Exhibit: | 1 |
| Tab: |  |
| Schedule: |  |
| Page: |  |
| Date: | $27-\mathrm{Jun}-19$ |

Appendix 2-JA
Summary of Recoverable OM\&A Expenses
Summary of Recoverable OM\&A Expenses
Consolidated Former CND and BCP (2014-2015) and Energy + Inc. (2016-2019)


|  | Last Rebasing Year(2014 BoardApproved Proxy) |  | Last RebasingYear (2014Actuals |  | 5 Actual |  | 6 Actua |  | Actu |  | $\underbrace{2018 \text { Brige }}_{\text {Year }}$ |  | 2019 Test |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
| 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 |
| Total | \$ | 18,411,431 | \$ | 18,357,504 | \$ | 17,392,997 | \$ | 17,157,075 | \$ | 17,439,463 | s | 17,595,425 | s | 18,220,648 |
| \%Change (year over year) |  |  |  |  |  | (5.5\%) |  | (1.4\%) |  | 1.6\% |  | 0.96 |  | 3.5\% |



Note:
1 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. It the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
2 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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| File Number: | EB-2018-0028 |
| :--- | ---: |
| Exhibit: | 1 |
| Tab: |  |
| Schedule: |  |
| Page: |  |
| Date: | 27-Jun-19 |

Appendix 2-K
Employee Costs
Energy+ Inc. (Consolidated)

|  | $\begin{array}{\|c\|} \hline \text { Last Rebasing } \\ \text { Year - 2014- } \\ \text { Board Approved } \\ \text { Proxy } \\ \hline \end{array}$ |  | Last Rebasing Year - 2014Actual |  | 2015 Actuals |  | 2016 Actuals |  | 2017 Actuals |  | 2018 Bridge Year |  | $\begin{aligned} & 2019 \text { Test } \\ & \text { Year } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | \$ | 3,887,299 | \$ | 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.

EB-2018-0028

Appendix 2-M
Regulatory Cost Schedule

|  | Regulatory Cost Category | USoA Account | USoA Account Balance | Last Rebasing <br> Year (2014 <br> Board <br> Approved) | Last Rebasing Year (2014 Actual) | Most Current Actuals Year 2017 |  | 2018 Bridge Year | Annual \% Change |  | 2019 Test Year | Annual \% Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (A) | (B) | (C) | (D) | (E) | (F) |  | (G) | (H) $=[(\mathrm{G})$-(F)]/(F) |  | (1) | $(\mathrm{J})=[(\mathrm{I})-(\mathrm{G})] /(\mathrm{G})$ |
|  | 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 | \$ 1,600 | \$ 800 | \$ | 800 | 0.00\% | \$ | 800 | 0.00\% |
| 9 | Any other costs for regulatory matters (please define) |  |  |  |  |  |  |  |  |  |  |  |
| 10 | Intervenor costs |  |  |  | \$ |  |  |  |  |  |  |  |
| 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 | \$ 66,556 | \$ | 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 staff resources allocated to this application. | 5655 |  | \$ 35,000 | \$ 88,000 | \$ | \$ | - |  | \$ | 107,538 |  |
| 5 | Incremental operating expenses associated with other resources allocated to this apolication. ${ }^{1}$ |  |  | \$ 20,000 | \$ | \$ 163,163 |  |  | -100.00\% |  |  |  |
| 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 | Sub-total - Ongoing Costs ${ }^{2}$ |  | \$ | \$ 289,175 | \$ 208,457 | \$ 294,744 | \$ | 306,129 | 3.86\% | \$ | 313,712 | 2.48\% |
| 2 | Sub-total - One-time Costs ${ }^{3}$ |  | \$ - | \$ 405,500 | \$ 868,725 | 445,995 | \$ | 215,000 | -51.79\% | \$ | 850,995 | 295.81\% |
| 3 | Total |  | \$ | \$ 694,675 | \$ 1,077,181 | 740,739 | \$ | 521,129 | -29.65\% | \$ | 483,911 | -7.14\% |


[^0]:    ${ }^{1}$ Settlement Proposal, pp. 16-17

[^1]:    ${ }^{8}$ Decision and Order, page 3.

[^2]:    ${ }^{9}$ Decision and Order, page 14.

[^3]:    ${ }^{11}$ Decision and Order, page 24.
    ${ }^{12}$ Decision and Order, page 24.
    ${ }^{13}$ Decision and Order, page 25.

[^4]:    ${ }^{14}$ Decision and Order, page 25.
    ${ }^{15}$ Decision and Order, page 25.
    ${ }^{16}$ Decision and Order, page 25.
    ${ }^{17}$ Decision and Order, page 26.

[^5]:    ${ }^{18}$ Decision and Order, page 28.
    ${ }^{19}$ Decision and Order, page 28.
    ${ }^{20}$ Decision and Order, page 28.

[^6]:    ${ }^{21}$ Decision and Order, page 29.
    22 Decision and Order, page 29.

[^7]:    ${ }^{23}$ Decision and Order, page 30.

[^8]:    ${ }^{24}$ Decision and Order, page 31.
    ${ }^{25}$ Decision and Order, pp 34-35.

[^9]:    ${ }^{27}$ Decision and Order, pp 39-40.

[^10]:    ${ }^{28}$ Decision and Order, page 43.
    ${ }^{29}$ Decision and Order, pp 43-44.

[^11]:    ${ }^{30}$ Decision and Order, page 44.
    ${ }^{31}$ Decision and Order, page 44.
    ${ }^{32}$ Decision and Order, page 45.

[^12]:    ${ }^{33}$ Decision and Order, page 45.

[^13]:    ${ }^{34}$ Decision and Order, page 45.
    ${ }^{35}$ Decision and Order, page 49.

[^14]:    ${ }^{37}$ Decision and Order, page 52.
    ${ }^{38}$ Decision and Order, page 53.

[^15]:    ${ }^{2}$ 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.

[^16]:    ${ }^{4}$ 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).

[^17]:    ${ }^{5}$ Supra note 2.

[^18]:    $\frac{\text { Notes }}{(1)}$
    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.
    Average of opening and closing balances for the year.

[^19]:    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 $\mathrm{R} / \mathrm{C}$ ratios).
    $<$ 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 $\$ 4 / y e a r$, 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)

[^20]:    595 sub-accounts are to be allocated to rate classes in proportion to the recovel

[^21]:    | Account 1589 reference calculation by customer and consumption |  |
    | ---: | ---: |
    | Account 1589 / Number of Customers | $\$ 11.87$ |


    | Account $1589 /$ Number of Customers | $\$ 11.87$ |
    | ---: | ---: |
    | $1589 /$ total $\mathbf{~ k w h}$ | $\$ 0.0006$ |

[^22]:    | Account 1589 reference calculation by customer and consumption |  |
    | ---: | ---: |
    | Account 1589 / Number of Customers | $\$ 11.87$ |


    | Account $1589 /$ Number of Customers | $\$ 11.87$ |
    | ---: | ---: |
    | $1589 /$ total kwh | $\$ 1.0006$ |

[^23]:    
    : mamaces

[^24]:    Notes: List and specify any other interest revenue
    1
    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

