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EXHIBIT 9 – DEFERRAL AND VARIANCE ACCOUNTS

2021 Cost of Service

Halton Hills Hydro Inc. EB-2020-0026

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	Halton Hills Hydro Inc. EB-2020-0026	2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020
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1 9.2 OVERVIEW

2 9.2.1 OVERVIEW

HHHI has included in this Cost of Service ("COS") Application, a request for approval for 3 4 disposition of Group 1, Group 2 and Other Deferral and Variance Account ("DVAs") adjusted 5 balances as at December 31, 2019 with forecasted interest through April 30, 2021, including 6 disposition of residual balances in Account 1555 Smart Meter Capital and Recovery Offset 7 Variance – Sub-Account – Stranded Meter Costs. HHHI has followed the Board's guidance in the 8 Accounting Procedures Handbook ("APH") and FAQ's for recording amounts in the deferral and variance accounts. Such guidance also includes the Report of the Board on Electricity Distributors' 9 10 Deferral and Variance Account Review Initiative ("EDDVAR Report") and the February 21, 2019 Accounting Guidance related to Accounts 1588 - RSVA - Power, and 1589 - RSVA - Global 11 Adjustment. 12

- 1 Table 1 Deferral and Variance Account Balances for **Disposition** below, details the balances in
- 2 each of the deferral and variance accounts and sub-accounts proposed for disposition. HHHI
- 3 confirms that it has used the DVAs in the same manner described in the APH and the account
- 4 balances in

Table 1 - Deferral and Variance Account Balances for **Disposition** reconcile with: (i) the December 1 31, 2019 USoA trial balance that was submitted with Section 2.1.7 of HHHI's 2019 Electricity 2 3 Reporting and Record-keeping ("RRR") filing, due on June 30, 2020; and (ii) HHHI's Audited 4 Financial Statements; with the exception of the Accounts described in Section 9.2.2 - Explanation of Variances to RRR Filing 2.1.7. HHHI has not made any adjustments to the deferral and variance 5 6 accounts that were previously approved by the OEB on a final basis, however, HHHI has included 7 in 2017 balances, and approved by the OEB on an interim basis, a recovery from the IESO for a true-up submission related to 2016 RPP Settlement amounts. This recovery is further detailed in 8 9 Section 9.5.1 – Adjustment B.

HHHI has provided a continuity schedule of the Group 1, Group 2 and Other DVAs in the live Excelformat model.

A breakdown of energy sales and cost of power expense balances, reconciled to the RRR and the
 annual Audited Financial Statements for the year ended December 31, 2019 is provided in Section
 9.4.

The forecasted interest on principal balances of the DVAs is calculated using the Board's prescribed quarterly rates as per

- 1 Table 20 Interest Rates Applied to Deferral and Variance Accounts (%) in this Exhibit. Interest
- 2 has been computed up to April 30, 2021. As the Board has only issued a prescribed interest rate
- ³ up to the third quarter of 2020 (0.57%) as of the date of this filing, HHHI has applied this rate to
- 4 the end of April 30, 2021.
- 5 HHHI will continue or discontinue using the Group 2 and Other variance accounts on a go-forward
 6 basis as outlined in Section 9.3.3 in this Exhibit.
- 7 HHHI confirms that the IESO Global Adjustment Charge CT 148 is pro-rated into the Regulated
- 8 Price Plan ("RPP") and Non-RPP portions.

Table 1 - Deferral and Variance Account Balances for **Disposition** summarizes: (i) the principle account balances in each of the deferral and variance accounts, and sub-accounts proposed for disposition, and (ii) interest on the deferral and variance accounts up to April 30, 2021. Interest has been computed to April 30, 2021 to align to the proposed effective date for disposition commencing May 1, 2021.

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Account Descrip	tions	USofA	Principal Adjusted Balances at December 31, 2019	Interest Balance at December 31, 2019	Total Principal and Interest	Forecasted Carrying Charges to April 30, 2021	Total Adjustment Claim for Disposition
Group 1 Accou	ints						
	LV Variance Account	1550	(1,205)	(1,421)	(2,626)	(19)	(2,645)
	Smart Metering Entity Charge Variance Account	1551	(28,367)	(934)	(29,301)	(444)	(29,745)
	RSVA - Wholesale Market Service Charge	1580	(212,688)	(12,866)	(225,554)	(3,329)	(228,883)
	RSVA - Retail Transmission Network Charge	1584	215,404	3,772	219,176	3,371	222,547
	RSVA - Retail Transmission Connection Charge	1586	74,610	1,048	75,658	1,168	76,826
	RSVA - Power (excluding Global Adjustment)	1588	502,335	26,198	528,532	7,862	536,394
Group 1 Sub-T	otal		550,089	15,797	565,885	8,609	574,494
	RSVA - Global Adjustment - Class B	1589	(2,779,672)	(32,990)	(2,812,662)	(43,502)	(2,856,164)
Group 1 Tote	al		(2,229,583)	(17,193)	(2,246,777)	(34,893)	(2,281,669)
Group 2 and Other	Accounts						
	Other Regulatory Assets - Sub- Account - Deferred IFRS Transition Costs	1508	(35,443)	29,240	(6,203)	(555)	(6,758)
	Pole Attachment Revenue Variance	1508	(407,845)	(1,975)	(409,820)	(3,889)	(413,709)
	Other Regulatory Assets - Sub- Account - OEB Assessment	1508	197,255	3,532	200,787	2,569	203,355
	Other Regulatory Assets - Sub- Account - Depreciation Adjustment	1508	1,100,879	-	1,100,879	-	1,100,879
	Retail Cost Variance Account - Retail	1518	46,024	883	46,907	615	47,522
	Retail Cost Variance Account - STR	1548	629	26	655	9	664
	Smart Meter Capital and Recovery Offset Variance - Sub- Account - Stranded Meter Costs	1555	32,452	66,451	98,903	508	99,411
Group 2 and Other S	Sub-Total		933,950	98,157	1,032,107	(743)	1,031,364
	LRAM Variance Account	1568	325,883	15,922	341,805	5,100	346,905
Group 2 and Other Total			1,259,833	114,079	1,373,912	4,357	1,378,269
Total			(969,750)	96,886	(872,865)	(30,536)	(903,400)

Table 1 - Deferral and Variance Account Balances for Disposition

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1 9.2.2 RECONCILIATION OF ACCOUNT BALANCES

- 2 Table 2 Reconciliation of DVA Account Balances (as per Continuity Schedule) to 2.1.7 RRR
- 3 Filing Group 1 and Table 3 Reconciliation of DVA Account Balances (as per Continuity
- 4 Schedule) to 2.1.7 RRR Filing Group 2 reconciles the deferral and variance account balances
- 5 from the 2019 RRR filing 2.1.7, filed by June 30, 2020, with the Continuity Schedule, including
- 6 adjustments, filed with this Application. The 2019 RRR filing 2.1.7 reconciles to the 2019 Audited
- 7 Financial Statements as at December 31, 2019. An explanation for the variances is provided
- 8 below.

9 Table 2 - Reconciliation of DVA Account Balances (as per Continuity Schedule) to 2.1.7

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Assessment Descrimetions	116-44	Principal Charges		(Principal &	Balances	Varianaa
Account Descriptions	USOTA	(Dec. 31, 2019)	(Dec. 31, 2019)	Carrying Charges)	(Dec. 31, 2019)	variance
Group 1 Accounts						
LV Variance Account	1550	(1,205)	(1,421)	(2,626)	(2,625)	1
Smart Metering Entity Charge Variance Account	1551	(28,367)	(934)	(29,301)	(29,302)	(1)
RSVA - Wholesale Market Service Charge	1580	(164,341)	(11,362)	(175,703)	(225,553)	(49,850)
Variance WMS – Sub-account CBR Class B	1580	(48,347)	(1,504)	(49,851)	-	49,851
RSVA - Retail Transmission Network Charge	1584	215,404	3,772	219,176	219,176	0
RSVA - Retail Transmission Connection Charge	1586	74,610	1,048	75,658	75,658	(0)
RSVA - Power (excluding Global Adjustment)	1588	502,335	26,198	528,532	(26,427)	(554,959)
RSVA - Global Adjustment	1589	(2,779,672)	(32,990)	(2,812,662)	(2,257,703)	554,959
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	(27,869)	62,574	34,705		(262,829)
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	(217,814)	203,170	(14,644)	(228,124)	14,644
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	(229,061)	(19,124)	(248,185)		248,185
				-		-
Group 1 Sub-Total		(2,704,327)	229,427	(2,474,901)	(2,474,901)	(1)

RRR Filing – Group 1

1 Table 3 - Reconciliation of DVA Account Balances (as per Continuity Schedule) to 2.1.7

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RRR Filing – Group 2

Account Descriptions		USofA	Principal	Carrying Charges	Total (Principal & Carrying Charges)	2.1.7 RRR Balances	Variance
			(Dec. 31, 2019)	(Dec. 31, 2019)		(Dec. 31, 2019)	
	Group 2 Accounts						
	Other Regulatory Assets - Sub- Account - Deferred IFRS Transition Costs	1508	(35,443)	29,240	(6,203)		(137,701)
	Pole Attachment Revenue Variance	1508	(407,845)	(1,975)	(409,820)		409,820
	Other Regulatory Assets - Sub- Account - OEB Assessment	1508	197,255	3,532	200,787		(200,787)
	Other Regulatory Assets - Sub- Account - Depreciation Adjustment	1508	1,100,879	-	1,100,879		(1,100,879)
	Other Regulatory Assets - Sub- Account - Incremental Cap Expenditures	1508	78,153	-	78,153		(78,153)
	Other Regulatory Assets - Sub- Account - Incremental Cap Expenditures Depreciation Expense	1508	324,926	-	324,926	(143.904)	(324,926)
	Other Regulatory Assets - Sub- Account - Incremental Cap Expenditures Accumulated Depreciation	1508	-	-	-		-
	Other Regulatory Assets - Sub- Account - Incremental Cap Expenditures Rate Rider Revenues	1508	(1,165,761)	-	(1,165,761)		1,165,761
	Other Regulatory Assets - Sub- Account - Incremental Cap Expenditures Carrying Charges	1508	-	-	-		-
	Other Regulatory Assets - Sub- Account - Incremental Cap Expenditures Rate Rider Revenues, Carrying Charges	1508	-	(7,642)	(7,642)		7,642
	Retail Cost Variance Account - Retail	1518	46,024	883	46,907	37,218	(9,689)
	Retail Cost Variance Account - STR	1548	629	26	655	553	(102)
					-		-
	Group 2 Sub-Total		138,816	24,064	162,880	(106,133)	(269,013)
	Other Accounts						
	Smart Meter Capital and Recovery Offset Variance Account	1555	32,452	66,451	98,903	98,903	0
	LRAM Variance Account	1568	325,883	15,922	341,805	364,132	22,327
					-		-
Sub-Total			358,335	82,373	440,708	463,036	22,328
	Total		(2,207,176)	335,864	(1,871,313)	(2,117,998)	(246,686)
Other Assets	s Future (Deferred) Income Taxes	1495				5,803,055	
Ta	tal Regulatory Assets					3,685,057	
Total Regulatory Assets as reported in HHHI's 2019 AFS						3,685,057	

3

1 Group 1

2

1		Wholesale	Market Service	Charae and	WMS – Sul	h-account CBR	Class B
'	500 115171	VVIIOICSUIC	i luiket Scivice	churge unu	W 115 500	o account CDA	Clubb D

The balance of USofA 1580, as reported in 2019 OEB RRR 2.1.7 is \$(225,553). This balance includes the \$(49,850) related to WMS – Sub-account CBR Class B. The 1580 - RSVA -Wholesale Market Service Charge and 1580 - WMS – Sub-account CBR Class B balances offset and net to \$0.

7 1588 – RSVA – Power

8 USofA 1588, as reported in 2019 OEB RRR 2.1.7 is \$(26,427). The variance to the Continuity 9 Schedule is \$(554,959). The variance is related to a reallocation between USofA 1588 and 10 USofA1589 as it relates to Class B Global Adjustment. This adjustment to the balance is 11 further discussed in Section 9.5.1.

12 1589 – RSVA – Global Adjustment

USofA 1598, as reported in 2019 OEB RRR 2.1.7 is \$(2,257,703). The variance to the Continuity Schedule is \$554,959. The variance is related to a reallocation between USofA 15 1588 and USofA1589 as it relates to Class B Global Adjustment. This adjustment to the balance is further discussed in Section 9.5.1

17 1595 - Disposition and Recovery/Refund of Regulatory Balances

USofA 1595, as reported in 2019 OEB RRR 2.1.7 is \$(228,124). This 1595 balance is the aggregate of 1595 Disposition and Recovery/Refund of Regulatory Balances sub-accounts 2020 2016 - \$34,705, 2018 - \$(14,644) and 2019 - \$(248,185). The total variances of all subaccounts net to \$0.

22 **Group 2**

23 1508 – Other Regulatory Assets

1 The total variance of USofA 1508 is \$259,221. The variance is related to additional 2 adjustments to three (3) sub-accounts. Table 4 - Reconciliation of USofA 1508 Variances 3 reconciled the variances to the balance reported in 2019 OEB RRR 2.1.7. The additional 4 adjustments are further discussed below.

5

Table 4 - Reconciliation of USofA 1508 Variances

1508 Sub-Account Descriptions	Total (Principal & Carrying Charges)
1508 Sub-Account Balances as per Continuity Schedule at December 31, 2019	
Pole Attachment Revenue Variance	(6,203)
Other Regulatory Assets - Sub-Account - OEB Assessment	(409,820)
Other Regulatory Assets - Sub-Account - Depreciation Adjustment	200,787
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures	1,100,879
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depreciation Expense	78,153
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Accumulated Depreciation	324,926
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues	-
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Carrying Charges	(1,165,761)
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues, Carrying Charges	-
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues, Carrying Charges	(7,642)
Total USofA 1508 at December 31, 2019 as per Continuity Schedule	115,317
USofA 1508 as reporting in 2019 OEB RRR 2.1.7	(143,904)
Variance between Continuity Schedule and 2019 OEB RRR 2.1.7	259,221
Additional 1508 Sub-Account Adjustments	
Pole Attachment Revenue Variance	(229,449)
Other Regulatory Assets - Sub-Account - OEB Assessment	48,317
Other Regulatory Assets - Sub-Account - Depreciation Adjustment	440,352
Total Additional 1508 Adjustments	259,221

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<u> 1508 – Sub-Account Pole Attachment Revenue Variance</u>

- 2 On March 22, 2018, following a consultation process with distributors, 3 telecommunications and cable carriers, and ratepayers, the Ontario Energy Board 4 ("OEB") issued its *Report on Wireline Pole Attachment Charges*, updating the OEB's 5 approach to wireline pole attachments which had been unchanged since 2005.
- The OEB determined that it was in the public interest to set a province-wide 6 7 wireline pole attachment charge of \$43.63 commencing January 1, 2019. As a transitional measure, to mitigate the impact of the increase from the 2005 charge 8 of \$22.35 to the new \$43.63, LDCs without an LDC-specific charge were directed to 9 10 charge the province-wide pole attachment charge of \$28.09 from September 1, 2018 to December 31, 2018. The OEB indicated that the pole attachment charge 11 12 would be adjusted annually based on the OEB's inflation factor commencing on January 1, 2020. As per the OEB letter dated November 28, 2019, the wireline pole 13 14 attachment charge increased by an inflationary factor of 2% for a charge of \$44.50 effective January 1, 2020. 15
- HHHI intends to discontinue the 1508 Sub-Account Pole Attachment Revenue 16 Variance with final disposition of balances as at April 30, 2021. As such, HHHI has 17 forecasted transactions for January 1, 2020 to April 30, 2021. HHHI has utilized the 18 \$44.50 charge for January to December, 2020 and assumed a further inflationary 19 increase of 2% (charge of \$45.39) for the January 1, 2021 to April 30, 2021 period. 20 Table 5 - Pole Attachment Monthly Variance Calculations details the calculation for 21 22 the monthly variances for 2020 and 2021 in the amount of \$(229,449). This amount 23 represents part of the USofA 1508 Continuity Schedule as at December 31, 2019 to 2019 OEB RRR 2.1.7 balance. Details of the forecasted additional amounts, 24 25 including forecasted interest, are shown in Table 6 - Forecasted Balances for DVA 1508 - Sub-Account Pole Attachment Revenue Variance. 26
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Table 5 -	Pole Attac	hment Mo	onthly Va	riance Cal	culations
			_		

Pole Attachment Calculation for 2020	\$
From 2016 COS - Charge	22.35
Jan-Dec 2020 charge	44.50
Variance from 2016 COS	(22.15)
Variance	(22.15)
# attachments	7,692
Annual variance	(170,376)
Monthly variance	(14,198)
Pole Attachment Calculation for 2021	\$
From 2016 COS - Charge	22.35
Jan-Dec 2021 charge (assume 2% increase)	45.39
Variance from 2016 COS	(23.04)
Variance	(23.04)
# attachments	7,692
Annual variance	(177,221)
Monthly variance	(14,768)

2

Table 6 - Forecasted Balances for DVA 1508 - Sub-Account Pole Attachment Revenue Variance

S	UMMARY - 1508 Sub-account Pole Attachment Revenue Variance		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
	Beginning Balance - Principle		\$(178,396)	\$(192,594)	\$(206,792)	\$(220,990)	\$(235,188)	\$(249,386)	\$(263,584)	\$(277,782)
	Total Accruals		(14,198)	(14,198)	(14,198)	(14,198)	(14,198)	(14,198)	(14,198)	(14,198)
	Total DVA 1508 Balance		(192,594)	(206,792)	(220,990)	(235,188)	(249,386)	(263,584)	(277,782)	(291,980)
Be	ginning Balance - Carrying Charge	s	(1,975)	(2,299)	(2,649)	(3,025)	(3,426)	(3,853)	(4,306)	(4,432)
	Interest Rate		2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%
	Carrying Charge		(324)	(350)	(376)	(401)	(427)	(453)	(125)	(132)
	Total Carrying Charges		(2,299)	(2,649)	(3,025)	(3,426)	(3,853)	(4,306)	(4,432)	(4,564)
7	Total DVA 1508 (Pole Attachment) Balance		(194,893)	(209,441)	(224,015)	(238,614)	(253,239)	(267,890)	(282,213)	(296,543)

5

Table 7 - Forecasted Balances for DVA 1508 - Sub-Account Pole Attachment Revenue Variance (cont'd)

su	IMMARY - 1508 Sub-account Pole Attachment Revenue Variance	Sep-20	Oct-20	Nov-20	Dec-20	2020 total carrying charges	Jan-21	Feb-21	Mar-21	Apr-21	2021 total carrying charges	Total Forecast
	Beginning Balance - Principle	\$ (291,980)	\$ (306,178)	\$ (320,376)	\$ (334,574)		\$ (348,772)	\$ (363,540)	\$ (378,309)	\$ (393,077)		\$ (178,396)
	Total Accruals	(14,198)	(14,198)	(14,198)	(14,198)		(14,768)	(14,768)	(14,768)	(14,768)		(229,449)
	Total DVA 1508 Balance	(306,178)	(320,376)	(334,574)	(348,772)		(363,540)	(378,309)	(393,077)	(407,845)		(407,845)
Beg	inning Balance - Carrying Charges	(4,564)	(4,702)	(4,848)	(5,000)		(5,159)	(5,324)	(5,497)	(5,677)		(1,975)
	Interest Rate	0.57%	0.57%	0.57%	0.57%		0.57%	0.57%	0.57%	0.57%		
	Carrying Charge	(139)	- 145	(152)	(159)	(3,184)	(166)	(173)	(180)	(187)	(705)	(3,889)
	Total Carrying Charges	(4,702)	(4,848)	(5,000)	(5,159)		(5,324)	(5,497)	(5,677)	(5,864)		(5,864)
Т	otal DVA 1508 (Pole Attachment) Balance	\$310,880)	\$325,223)	\$ (339,574)	\$ (353,930)		\$368,865)	\$(383,806)	\$398,754)	\$413,709)		\$(413,709)

1 <u>1508 – Sub-Account OEB Assessment Expense Variance</u>

Effective April 1, 2016, the OEB revised its Cost Assessment Model ("CAM"), the methodology used to apportion its costs under Section 26 of the *Ontario Energy Board Act, 1998* (the "Act"). As a result of this change in the CAM, HHHI experienced a significant increase in its OEB Assessment Fees compared to the amounts previously approved in distribution rates. 1Table 8 - OEB Assessment Forecasted Monthly Expense Variance Calculations2summarizes the Board Approved OEB Assessment Fees compared to the amount3approved in HHHI's 2016 Cost of Service Application for forecasted amounts to4April 30, 2021.

5 HHHI intends to discontinue the 1508 – Sub-Account OEB Assessment Expense 6 Variance with final disposition of balances as at April 30, 2021. As such, HHHI has 7 forecasted transactions for January 1, 2020 to April 30, 2021 in the amount of 8 \$48,317. This amount represents part of the USofA 1508 Continuity Schedule 9 variance as at December 31, 2019 compared to the 2019 OEB RRR 2.1.7 balance. 10 Details of the forecasted additional amounts, including forecasted interest, are 11 shown in

12Table 9 - Forecasted Balances for DVA 1508 - Sub-Account OEB Assessment13Expense Variance.

OEB Assessment Quarter	Months	COS Year	Monthly Amount in Rates	Actual Monthly Assessment	Variance to book to DVA 1508
2019/20 - Q4	Jan	2016	\$4,891	\$8,089	\$ 3,199
	Feb	2016	4,891	8,089	3,199
	Mar	2016	4,891	8,089	3,199
2020/21 - Q1	Apr	2016	4,891	7,869	2,979
	May	2016	4,891	7,869	2,979
	Jun	2016	4,891	7,869	2,979
2020/21 - Q2	Jul	2016	4,891	7,869	2,979
	Aug	2016	4,891	7,869	2,979
	Sep	2016	4,891	7,869	2,979
2020/21 - Q3	Oct	2016	4,891	7,869	2,979
	Nov	2016	4,891	7,869	2,979
	Dec	2016	4,891	7,869	2,979
		2020 TOTAL	58,686	95,089	36,403
2019/20 - Q4	Jan	2016	4,891	7,869	2,979
	Feb	2016	4,891	7,869	2,979
	Mar	2016	4,891	7,869	2,979
2020/21 - Q1	Apr	2016	4,891	7,869	2,979
		2021 TOTAL	\$19,562	\$ 31,476	\$ 11,914
	TOTAL Forec	asted Transactions			\$ 48,317

Table 8 - OEB Assessment Forecasted Monthly Expense Variance Calculations

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3 Table 9 - Forecasted Balances for DVA 1508 - Sub-Account OEB Assessment Expense

Variance

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SUMMARY - 1508 Sub-account OEB Assessment Expense Variance	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
Beginning Balance - Principle	\$148,937	\$152,136	\$155,335	\$158,534	\$161,512	\$164,491	\$167,469	\$170,448
Total Accruals	3,199	3,199	3,199	2,979	2,979	2,979	2,979	2,979
Total DVA 1508 Balance	152,136	155,335	158,534	161,512	164,491	167,469	170,448	173,426
Beginning Balance - Carrying Charges	3,532	3,803	4,079	4,361	4,649	4,943	5,241	5,321
Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%
Carrying Charge	271	276	282	288	293	299	80	81
Total Carrying Charges	3,803	4,079	4,361	4,649	4,943	5,241	5,321	5,402
Total DVA 1508 (OEB Assessment) Balance	\$155,938	\$159,414	\$162,895	\$166,161	\$169,433	\$172,710	\$175,768	\$178,828

Table 10 - Forecasted Balances for DVA 1508 - Sub-Account OEB Assessment Expense Variance (cont'd)

	SUMMARY - 1508 Sub-account OEB Assessment Expense Variance	Oct-20	Nov-20	Dec-20	2020 total carrying charges	Jan-21	Feb-21	Mar-21	Apr-21	2021 total carrying charges	Total Forecast
	Beginning Balance - Principle	176,405	179,383	182,362		185,340	188,319	191,297	194,276		148,937
	Total Accruals	2,979	2,979	2,979		2,979	2,979	2,979	2,979		48,317
	Total DVA 1548 Balance	179,383	182,362	185,340		188,319	191,297	194,276	197,254		197,254
	Beginning Balance - Carrying Charges	5,484	5,568	5,653		5,740	5,828	5,917	6,008		3,532
	Interest Rate	0.57%	0.57%	0.57%		0.57%	0.57%	0.57%	0.57%		
	Carrying Charge	84	85	87	2,208	88	89	91	92	361	2,569
	Total Carrying Charges	5,568	5,653	5,740		5,828	5,917	6,008	6,101		6,101
1	Total DVA 1508 (OEB Assessment) Balance	184,951	188,015	191,080		194,146	197,214	200,284	203,355		203,355

1

1 2 1508 – Sub-Account Depreciation Adjustment Variance 3 In 2017, HHHI became aware of an error in its 2016 Cost of Service Application (EB-2015-0074). The depreciation expense that was approved in the 2016 Rate 4 5 Application was understated by \$339,393. On September 25, 2017, HHHI made an 6 application to the OEB (EB-2017-0215) requesting the approval of a deferral and 7 variance account to record an adjustment to the revenue requirement in the 8 amount of \$330,259 per year; equivalent to the understated depreciation expense 9 of \$339,393 less the return on capital of \$9,134 for the period May 1, 2016 to April 10 30, 2021. 11 The board approved the deferral and variance account for the annual amount of 12 \$330,259 effective January 1, 2018 until such time as the Board approves HHHI's rates in its next rebasing rate application. No amounts were approved for 2016 and 13 2017. 14 HHHI has posted the annual amount of \$330,259 to USofA 1508 - Sub-Account 15 Depreciation Adjustment for 2018 and 2019. 16 HHHI intends to discontinue the 1508 - Sub-Account Depreciation Adjustment 17 Variance with final disposition of balances as at April 30, 2021. As such, HHHI has 18 forecasted transactions for January 1, 2020 to April 30, 2021 in the amount of 19 \$440,352 as shown in Table 11 - Depreciation Adjustment Forecasted Variance 20 21 Calculations. This amount represents the remainder of the USofA 1508 Continuity 22 Schedule variance as at December 31, 2019 when compared to 2019 OEB RRR 2.1.7 23 balance. It should be noted that this sub-account does not attract any carrying 24 charges. 25

1 2 **Table 11 - Depreciation Adjustment Forecasted Variance Calculations** 3 **Depreciation Adjustment** \$ Annual Depreciation not included in 2016 Rates 330,264 Monthly Depreciation Adjustment Amount 27,522 Forecasted Transactions from January 1, 2020 to April 30, 2021 (16 months) 440,352 4 Details of the 1508 Sub-account adjusted balances, including forecasted interest, are 5 6 shown in Table 12 - USofA 1508 Adjusted Balances.

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Table 12 - USofA 1508 Adjusted Balances

Description	USofA	Principal at December 31, 2019	Carrying Charges at December 31, 2019	Total Principal and Carrying Charges	Forecasted Addition Amounts (January 1, 2020 to December 31, 2020)	Forecasted Addition Amounts (January 1, 2021 to April 30, 2021)	Forecasted Carrying Charges to Apr. 30, 2021	Total Claim for Disposition
Pole Attachment Revenue Variance	1508	(178,396)	(1,975)	(180,371)	(170,376)	(59,074)	(3,889)	\$(413,709)
Other Regulatory Assets - Sub- Account - OEB Assessment	1508	148,937	3,532	152,469	36,403	11,914	2,569	\$203,355
Other Regulatory Assets - Sub- Account - Depreciation Adjustment	1508	660,527	-	660,527	330,264	110,088	-	\$1,100,879

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1518 - Retail Cost Variance Account – Retail and 1548 - Retail Cost Variance Account – STR

HHHI intends to discontinue the 1518 - Retail Cost Variance Account – Retail and 1548
- Retail Cost Variance Account – STR with final disposition of balances as at April 30,
2021. As such, HHHI has forecasted transactions for January 1, 2020 to April 30, 2021
in the amount of \$9,689 and \$102 respectively and as shown in Table 13 - Calculation
of Forecasted Transactions for Account 1518 and Account 1548. These amounts

1	represent the variance between the USofA 1518 and 1548 balances as they appear on
2	the Continuity Schedule as at December 31, 2019 and the 2019 OEB RRR 2.1.7 balance.
3	Table 13 - Calculation of Forecasted Transactions for Account 1518 and Account 1548
4	provides the calculation for the monthly incremental amounts for USofA 1518 and
5	1548.

6 Table 13 - Calculation of Forecasted Transactions for Account 1518 and Account 1548

Description	USofA	2019 Expenses	2019 Revenue	2019 Annual Variance	2019 Monthly Variance	Forecasted Addition Amounts (January 1, 2020 to April 30, 2021) (16 months)
Retail Cost Variance Account - Retail	1518	17,465	10,198	7,267	606	\$9,689
Retail Cost Variance Account - STR	1548	176	100	76	6	\$102

2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020

Table 14 - Adjusted Account Balance – Account 1518

	SUMMARY - 1518	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	2020 total carrying charges	Jan-21	Feb-21	Mar-21	Apr-21	2021 total carrying charges	Total Forecast
	Beginning Balance - Principle	36,335	36,941	37,546	38,152	38,757	39,363	39,968	40,574	41,179	41,785	42,390	42,996		43,602	44,207	44,813	45,418		36,335
	Total Accruals	606	606	606	606	606	606	606	606	606	606	606	606		606	606	606	606		9,689
	Total DVA 1518 Balance	36,941	37,546	38,152	38,757	39,363	39,968	40,574	41,179	41,785	42,390	42,996	43,602		44,207	44,813	45,418	46,024		46,024
Beg	ginning Balance - Carrying Charges	883	949	1,016	1,084	1,154	1,224	1,296	1,315	1,334	1,353	1,373	1,393		1,414	1,434	1,455	1,477		883
	Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%		0.57%	0.57%	0.57%	0.57%		
	Carrying Charge	66	67	68	69	70	72	19	19	20	20	20	20	531	21	21	21	22	85	615
	Total Carrying Charges	949	1,016	1,084	1,154	1,224	1,296	1,315	1,334	1,353	1,373	1,393	1,414		1,434	1,455	1,477	1,498		1,498
	Total DVA 1518 Balance	37,890	38,562	39,236	39,911	40,587	41,264	41,888	42,513	43,138	43,764	44,389	45,015		45,642	46,268	46,895	47,522		47,522

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Table 15 - Adjusted Account Balance – Account 1548

	SUMMARY - 1548	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	2020 total carrying charges	Jan-21	Feb-21	Mar-21	Apr-21	2021 total carrying charges	Total Forecast
	Beginning Balance - Principle	527	533	540	546	552	559	565	572	578	584	591	597		603	610	616	623		527
	Total Accruals	6	6	6	6	6	6	6	6	6	6	6	6		6	6	6	6		102
	Total DVA 1548 Balance	533	540	546	552	559	565	572	578	584	591	597	603		610	616	623	629		629
Beg	ginning Balance - Carrying Charges	26	27	28	29	30	31	32	32	32	33	33	33		34	34	34	34		26
	Interest Rate	2.18%	2.18%	2.18%	2.18%	2.18%	2.18%	0.57%	0.57%	0.57%	0.57%	0.57%	0.57%		0.57%	0.57%	0.57%	0.57%		
	Carrying Charge	1	1	1	1	1	1	0	0	0	0	0	0	8	0	0	0	0	1	9
	Total Carrying Charges	27	28	29	30	31	32	32	32	33	33	33	34		34	34	34	35		35
	Total DVA 1548 Balance	560	568	575	582	590	597	604	610	617	624	630	637		644	650	657	664		664

1568 – Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)

HHHI requested that HHHI's consultant, Elenchus, update the LRAMVA model for the 2 purposes of this application. To mitigate the rate impact of LRAMVA rate riders, HHHI is 3 not claiming 2019 lost revenues at this time. HHHI proposes to claim 2019 lost revenues 4 5 in a future disposition. Deferring recovery of 2019 will allow HHHI to more precisely determine 2019 lost revenues that are not included in the IESO's April 2019 Participation 6 7 and Cost Report and reduce total bill impacts in the test year. The \$346,905 claim differs from the previously reported balance of \$364,132 as a result of adjustments to 2018 8 savings, the exclusion of 2019 savings and a change in the derivation of streetlight savings. 9

10

1 9.3 STATUS & DISPOSITION OF DEFERRAL & VARIANCE ACCOUNTS

2 9.3.1 ACCOUNT BALANCES

Board policy states that at the time of rebasing, all account balances should be disposed of unless
otherwise justified by the distributor or as required by a specific Board decision or guideline. In
accordance with the above statement, HHHI proposes to dispose of all its balances. Each account
is described below in the Exhibit.

Table 16 - Deferral and Variance Account Balances for Disposition summarizes: (i) the principle
account balances in each of the deferral and variance accounts, and sub-accounts proposed for
disposition; and (ii) interest on the deferral and variance accounts up to April 30, 2021. Interest
has been computed to April 30, 2021 to align to the proposed effective date for disposition
commencing May 1, 2021.

1

Account Desc	riptions	USofA	Principal Adjusted Balances at December 31, 2019	Interest Balance at December 31, 2019	Total Principal and Interest	Forecasted Carrying Charges to April 30, 2021	Total Adjustment Claim for Disposition
Group 1 Accounts							
	LV Variance Account	1550	(1,205)	(1,421)	(2,626)	(19)	(2,645)
	Smart Metering Entity						
	Charge Variance Account	1551	(28,367)	(934)	(29,301)	(444)	(29,745)
	RSVA - Wholesale Market Service Charge	1580	(212,688)	(12,866)	(225,554)	(3,329)	(228,883)
	RSVA - Retail Transmission Network Charge	1584	215,404	3,772	219,176	3,371	222,547
	RSVA - Retail Transmission Connection Charge	1586	74,610	1,048	75,658	1,168	76,826
	RSVA - Power (excluding Global Adjustment)	1588	502,335	26,198	528,532	7,862	536,394
Group 1 Sub-Total			550,089	15,797	565,885	8,609	574,494
	RSVA - Global Adjustment - Class B	1589	(2,779,672)	(32,990)	(2,812,662)	(43,502)	(2,856,164)
Group 1 Total			(2,229,583)	(17,193)	(2,246,777)	(34,893)	(2,281,669)
Group 2 and Other Accounts							
	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	(35,443)	29,240	(6,203)	(555)	(6,758)
	Pole Attachment Revenue Variance	1508	(407,845)	(1,975)	(409,820)	(3,889)	(413,709)
	Other Regulatory Assets - Sub-Account - OEB Assessment	1508	197,255	3,532	200,787	2,569	203,355
	Other Regulatory Assets - Sub-Account - Depreciation Adjustment	1508	1,100,879	-	1,100,879	-	1,100,879
	Retail Cost Variance Account - Retail	1518	46,024	883	46,907	615	47,522
	Retail Cost Variance Account - STR	1548	629	26	655	9	664
	Smart Meter Capital and Recovery Offset Variance - Sub- Account - Stranded Meter Costs	1555	32,452	66,451	98,903	508	99,411
Group 2 and Other Sub-Tota	!		933,950	98,157	1,032,107	(743)	1,031,364
	LRAM Variance Account	1568	325,883	15,922	341,805	5,100	346,905
Group 2 and Other Total			1,259,833	114,079	1,373,912	4,357	1,378,269
Total			(969,750)	96,886	(872,865)	(30,536)	(903,400)

Table 16 - Deferral and Variance Account Balances for Disposition

2

1 9.3.2 DISPOSITION OF DVAS USED BY THE APPLICANT¹

HHHI is requesting a net disposition of \$(903,400) to be refunded to customers, based on the deferral and variance accounts summarized in Table 16 - Deferral and Variance Account Balances for Disposition above, and as further detailed in this Exhibit. HHHI is requesting disposition of all Group 1, Group 2 and Other Accounts, in accordance with the Report of the Board which states that at the time of rebasing, all account balances should be disposed of unless otherwise justified by the distributor or as required by a specific Board decision or guideline.

8 HHHI is proposing disposition of all its DVA balances over a two (2) year period.

9 Please refer to Section 9.2.2 with respect to an explanation of the variances between the accounts

10 proposed for disposition and the reconciliation to the December 31, 2019 Audited Financial

- 11 Statements and RRR Filing.
- 12 Details with respect to the claim for Account 1568 LRAM Variance Account, can be found in
- 13 Exhibit 4 Conservation and Demand Management.
- The Continuity Schedule of the Deferral and Variance Accounts proposed for disposition can befound in Appendix 9-1.
- 16

17 **GROUP 1 ACCOUNTS**

18 All accounts in Group 1 are used in accordance with the APH. For definitions of each account listed

- 19 below, please refer to the Accounting Procedure Handbook using the following link:
- 20 <u>http://www.ontarioenergyboard.ca/oeb/_Documents/Regulatory/Accounting_Procedures_Handb</u>
- 21 ook Elec Distributors.pdf

¹ MFR - Explanation if account balances in continuity schedule differs from trial balance in RRR and AFS

HHHI last disposed of Group 1 account balances on an interim basis in its 2019 IRM Rate
Application (EB-2018-0037). The Board's Filing Requirements specify that the continuity schedule
should show the balance details from the last disposition. Accordingly, HHHI has entered the
2016 continuity data into Tab 2a of the 2021 DVA Continuity Schedule.

5

Table 17 - Summary of Group 1 Variance Accounts

	Account Descriptions	USofA	Principal Adjusted Balances at December 31, 2019	Interest Balance at December 31, 2019	Total Principal and Interest	Forecasted Carrying Charges to April 30, 2021	Total Adjustment Claim for Disposition
	Group 1 Accounts						
[LV Variance Account	1550	(1,205)	(1,421)	(2,626)	(19)	(2,645)
	Smart Metering Entity Charge Variance Account	1551	(28,367)	(934)	(29,301)	(444)	(29,745)
	RSVA - Wholesale Market Service Charge	1580	(212,688)	(12,866)	(225,554)	(3,329)	(228,883)
	RSVA - Retail Transmission Network Charge	1584	215,404	3,772	219,176	3,371	222,547
	RSVA - Retail Transmission Connection Charge	1586	74,610	1,048	75,658	1,168	76,826
	RSVA - Power (excluding Global Adjustment)	1588	502,335	26,198	528,532	7,862	536,394
	Group 1 Sub-Total		550,089	15,797	565,885	8,609	574,494
	RSVA - Global Adjustment - Class B	1589	(2,779,672)	(32,990)	(2,812,662)	(43,502)	(2,856,164)
	Group 1 Total		(2,229,583)	(17,193)	(2,246,777)	(34,893)	(2,281,669)

6

7 The following sections provide details of the Group 1 accounts utilized by HHHI and the respective

8 disposition requests. In all cases, HHHI uses the accrual method to record transactions and applies

9 the Board prescribed interest rates to calculate the carrying charges to April 30, 2021.

10 **1550 – LV Variance Account**

11 Account 1550 is used to record the difference between the low voltage charges billed to HHHI

12 customers and the charges paid to Hydro One Networks Inc. ("HONI") for low voltage services.

13 HHHI requests disposition of Account 1550 in the amount of \$(2,645) to be refunded to customers,

14 including interest to April 30, 2021.

1 1551 – Smart Metering Entity Charge Variance Account

Account 1551 is used to record the difference between the Smart Meter Entity amounts billed to
HHHI customers and the charges paid to the IESO.

4 HHHI requests disposition of Account 1551 in the amount of \$(29,745) to be refunded to 5 customers, including interest to April 30, 2021.

6 1580 - RSVA - Wholesale Market Service Charge and WMS – Sub-account CBR Class B

Account 1580 is used to record the difference between the amounts charged by the IESO for
wholesale market services and the amount billed to HHHI customers using the Board Approved
rates.

HHHI requests disposition of Account 1580 in the amount of \$(228,883) to be refunded to customers, including interest to April 30, 2021. HHHI would like to note that the requested disposition amount of \$(228,883) includes \$(50,608) for 1580 – Sub-Account CBR Class B. The rate rider for the General Service less than 50kW class rounds to zero at the fourth decimal place and as such, the entire balance in 1580 – Sub-Account CBR Class B has been added to 1580 – Wholesale Market Service Charge balance to be disposed through the applicable general rate rider.

The balance of USofA 1580, as reported in 2019 OEB RRR 2.1.7 is \$(225,553). This balance includes
the \$(49,850) related to WMS – Sub-account CBR Class B. The 1580 - RSVA - Wholesale Market

- 19 Service Charge and 1580 WMS Sub-account CBR Class B balances offset and net to \$0.
- 20

20

21

1584 – Retail Settlement Variance Account – Retail Transmission Network Charges ("RSVANW")

Account 1584 is used to record the difference of the amounts paid to the IESO, and HONI for transmission network services, and the amount billed to HHHI customers using the OEB-approved Retail Transmission Rate for network services.

1 HHHI requests disposition of Account 1584 in the amount of \$222,547 as a recovery/ charge to
2 customers, including interest to April 30, 2021.

1586 – Retail Settlement Variance Account – Retail Transmission Connection Charges ("RSVACN")

- 5 Account 1586 is used to record the difference between retail transmission charges paid to the
- 6 IESO and HONI for transmission connection services, and the amount billed to HHHI customers
- 7 using the OEB-approved Retail Transmission Rate for connection services.
- 8 HHHI requests disposition of Account 1586 in the amount of \$76,826 as a recovery/ charge to
- 9 customers, including interest to April 30, 2021.

10 **1588 – RSVA – Power**

- 11 The 1588 RSVA Power account is used to record the difference between the amount paid to
- 12 the IESO for electricity and the amount billed to HHHI customers for electricity.
- 13 HHHI requests disposition of Account 1588 in the amount of \$536,394 be recovered/ charged to
- 14 customers, including interest to April 30, 2021. HHHI notes that further details of the 1588 RSVA
- 15 Power disposition amounts are discussed in Section 9.5.1

16 **1589 – RSVA – Global Adjustment**

- The 1589 RSVA Global Adjustment account is used to record the difference between the amounts billed to Non-RPP customers and the global adjustment charged on the IESO settlement invoice for Non-RPP customers.
- 20 HHHI requests disposition of Account 1589 for the amount of \$(2,856,164) to be refunded to non-
- 21 RPP customers, including interest to April 30, 2021. HHHI notes that further details of the 1589 –
- 22 RSVA Global Adjustment disposition amounts are discussed in Section 9.5.1
- HHHI confirms that it has pro-rated the IESO Global Adjustment charge into RPP and non-RPPportions.
- 25 **1595 Disposition and Recovery/Refund of Regulatory Balances**

- 1 USofA 1595, as reported in 2019 OEB RRR 2.1.7 is \$(228,124). This 1595 balance is the aggregate
- 2 of 1595 Disposition and Recovery/Refund of Regulatory Balances sub-accounts 2016 \$34,705,
- 3 2018 \$(14,644) and 2019 \$(248,185). The total variances of all sub-accounts net to \$0.
- 4 HHHI is not requesting disposition of any USofA 1595 accounts at this time as they are still active.
- 5

1 **GROUP 2 ACCOUNTS²**

- 2 The total disposition amount for the Group 2 DVAs and Other accounts is \$1,378,269, as
- 3 summarized in Table 18 Summary of Group 2 and Other DVAs for Disposition

Table 18 - Summary of Group 2 and Other DVAs for Disposition

Account Descriptions	USofA	Principal Adjusted Balances at December 31, 2019	Interest Balance at December 31, 2019	Total Principal and Interest	Forecasted Carrying Charges to April 30, 2021	Total Adjustment Claim for Disposition
Group 2 and Other Accounts						
Other Regulatory Assets - Sub- Account - Deferred IFRS Transition Costs	1508	(35,443)	29,240	(6,203)	(555)	(6,758)
Pole Attachment Revenue Variance	1508	(407,845)	(1,975)	(409,820)	(3,889)	(413,709)
Other Regulatory Assets - Sub- Account - OEB Assessment	1508	197,255	3,532	200,787	2,569	203,355
Other Regulatory Assets - Sub- Account - Depreciation Adjustment	1508	1,100,879	-	1,100,879	-	1,100,879
Retail Cost Variance Account - Retail	1518	46,024	883	46,907	615	47,522
Retail Cost Variance Account - STR	1548	629	26	655	9	664
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	32,452	66,451	98,903	508	99,411
Group 2 and Other Sub-Total		933,950	98,157	1,032,107	(743)	1,031,364
LRAM Variance Account	1568	325,883	15,922	341,805	5,100	346,905
Group 2 and Other Total		1,259,833	114,079	1,373,912	4,357	1,378,269
Total						

5

4

² MFR - Request for disposition of Account 1508 sub-account IFRS Transition Costs if balances are still in account and not previously requested for disposition:

⁻ completed Appendix 2-YA

⁻statement whether any one time IFRS transition costs are embedded in 2017 revenue requirement, where and why it is embedded, and the quantum

⁻explanation for material variances in Account 1508 sub-account IFRS Transition Costs Variance

⁻ explanation on why costs incurred after adoption of IFRS, if any, and the nature of the costs

⁻ statement that no capital costs, ongoing IFRS compliance costs are recorded in 1508 sub-account; provide explanation if this is not the case.

1 Account 1508: Other Regulatory Assets

2 HHHI has four (4) 1508 - Other Regulatory Asset sub-accounts that comprise the total for

3 disposition in account 1508. This Application includes a request for disposition of these balances

4 through the proposed rate rider.

- 5 1508 Sub-account Deferred IFRS Transition Costs
- 6 1508 Sub-account Pole Attachment Revenue Variance
- 7 1508 Sub-account OEB Assessment
- 8 1508 Sub-account Depreciation Adjustment

9 **1508 Sub-account – Deferred IFRS Transition Costs**

HHHI is requesting final disposition of the residual balance in 1508 sub-account Deferred IFRS
Transition Costs in the amount of \$(6,758) with respect to one-time incremental IFRS transition
costs. HHHI completed its conversion to IFRS in 2015. Subsequent to HHHI's 2016 Cost of Service
Application, final adjustments resulted in a net credit owing to customers.

14 **1508 Sub-account – Pole Attachment Revenue Variance**

HHHI is requesting final disposition of the balance in 1508 sub-account Pole Attachment Revenue
Variance in the amount of \$(413,709) with respect to historical and forecasted balances to April
30, 2021, including carrying charges.

On March 22, 2018, following a consultation process with distributors, telecommunications and cable carriers, and ratepayers, the OEB issued its *Report on Wireline Pole Attachment Charges*, updating the OEB's approach to wireline pole attachments which had been unchanged since 2005.

The OEB determined that it was in the public interest to set a province-wide wireline pole attachment charge of \$43.63 commencing January 1, 2019. As a transitional measure, to mitigate the impact of the increase from the 2005 charge of \$22.35 to the new \$43.63, LDCs without an LDC-specific charge were directed to charge the province-wide pole attachment charge of \$28.09 from September 1, 2018 to December 31, 2018. The OEB indicated that the pole attachment charge would be adjusted annually based on the OEB's inflation factor commencing on January
1, 2020. As per the OEB letter dated November 28, 2019, the wireline pole attachment charge
 increased by an inflationary factor of 2% for a charge of \$44.50 effective January 1, 2020.

HHHI intends to discontinue the 1508 – Sub-Account Pole Attachment Revenue Variance with
final disposition of balances as at April 30, 2021. As such, HHHI has forecasted transactions for
January 1, 2020 to April 30, 2021. HHHI has utilized the \$44.50 charge for January to December,
2020 and assumed a further inflationary increase of 2% (charge of \$45.39) for the January 1, 2021
to April 30, 2021 period. Additional details are provided above in Section 9.3.

8 1508 Sub-account – OEB Assessment

9 HHHI is requesting final disposition of the balance in 1508 sub-account OEB Assessment in the
10 amount of \$203,355 with respect to historical and forecasted balances to April 30, 2021, including
11 carrying charges.

Effective April 1, 2016, the OEB revised its Cost Assessment Model ("CAM"), the methodology used to apportion its costs under Section 26 of the *Ontario Energy Board Act, 1998* (the "Act"). As a result of this change in the CAM, HHHI experienced a significant increase in its OEB Assessment Fees compared to the amounts previously approved in distribution rates.

HHHI intends to discontinue the 1508 – Sub-Account OEB Assessment Expense Variance with final
disposition of balances as at April 30, 2021. As such, HHHI has forecasted transactions for January
1, 2020 to April 30, 2021. Additional details are provided above in Section 9.3.

1 1508 Sub-account – Depreciation Adjustment

HHHI is requesting final disposition of the balance in 1508 sub-account Depreciation Adjustment
in the amount of \$1,110,879 with respect to historical and forecasted balances to April 30, 2021.

In 2017, HHHI became aware of an error in its 2016 Cost of Service Application. The depreciation expense that was approved in the 2016 Rate Application was understated by \$339,393. On September 25, 2017, HHHI made an application to the OEB (EB-2017-0215) requesting the approval of a deferral and variance account to record an adjustment to the revenue requirement in the amount of \$330,259 per year; equivalent to the understated depreciation expense of \$339,393 less the return on capital of \$9,134 for the period May 1, 2016 to April 30, 2021.

The board approved the deferral and variance account for the annual amount of \$330,259 effective January 1, 2018 until such time as the Board approves HHHI's rates in its next rebasing rate application. No amounts were approved for 2016 and 2017.

In its Decision and Rate Order (shown in Appendix 9-2), the OEB also directed that no disposition of the deferral account will be permitted if HHHI's actual regulated ROE exceeds the OEB's approved ROE for the aggregated period from January 1, 2018 until December 31, 2019 (the last audited fiscal year for the next rebasing application). In HHHI's 2016 Cost of Service, the deemed ROE as approved by the OEB was 9.19%. HHHI's achieved ROE in 2018 was 7.07% and in 2019 was 4.24%. HHHI confirms that the ROE for the period from January 1, 2018 until December 31, 2019 did not exceed the OEB's approved ROE of 9.19%.

Additionally, the OEB stated that disposition of the deferral account will be determined as part of
 HHHI's next rebasing (cost of service or custom incentive rate-setting application).

22 HHHI has posted the annual amount of \$330,259 to USofA 1508 – Sub-Account Depreciation
23 Adjustment for 2018 and 2019.

HHHI intends to discontinue the 1508 – Sub-Account Depreciation Adjustment Variance with final
disposition of balances as at April 30, 2021. As such, HHHI has forecasted transactions for January
1, 2020 to April 30, 2021.

1 1518: Retail Cost Variance Account ³⁴

This account is used to record the difference between revenues derived from established Retailer agreements, distributor-consolidated billings and, although not applicable for HHHI, Retailer consolidated billings, and the incremental expenses incurred to administer and process Retailer transactions and Service Agreements.

As this account has not exceeded the materiality threshold of \$80,000 established in this
Application, a detailed schedule identifying all revenue and expenses listed by USoA account
number that are incorporated into the variances is not provided. HHHI has followed Article 490,
Retail Services and Settlement Variances of the APH for account 1518.

10 HHHI intends to discontinue the 1518 - Retail Cost Variance Account – Retail with final disposition

of balance as at April 30, 2021. As such, HHHI has forecasted transactions for January 1, 2020 to

12 April 30, 2021. HHHI requests disposition of Account 1518 in the amount of \$47,522 as a recovery/

13 charge to customers, including interest to April 30, 2021.

14 **1548: Retail Cost Variance Account-STR** ⁵⁶

15 This account is used to record the difference between revenues derived from Service Transaction

16 Request services (request fees, processing fees, information request fees, default fees, and other

17 fees) and the incremental expenses incurred to administer and process Service Transaction

18 Requests.

³ MFR - Retail Service Charges - material balance in 1518 or 1548

⁻ confirm variances are incremental costs of providing retail services; identify drivers for balances

⁻ provide schedule identifying all revenues and expenses listed by USoA for 2013, actual/forecast for bridge and test year

⁻ state whether Article 490 of APH has been followed; explanation if not followed

⁴ MFR - Retail Service Charges - zero balance in 1518 or 1548 - state whether Article 490 of APH has been followed; explanation if not followed

⁵ MFR - Retail Service Charges - material balance in 1518 or 1548

⁻ confirm variances are incremental costs of providing retail services; identify drivers for balances

⁻ provide schedule identifying all revenues and expenses listed by USoA for 2013, actual/forecast for bridge and test year

⁻ state whether Article 490 of APH has been followed; explanation if not followed

⁶ MFR - Retail Service Charges - zero balance in 1518 or 1548 - state whether Article 490 of APH has been followed; explanation if not followed

As this account has not exceeded the materiality threshold of \$80,000 established in this
 Application, a detailed schedule identifying all revenue and expenses listed by USoA account
 number that are incorporated into the variances is not provided. HHHI has followed Article 490,
 Retail Services and Settlement Variances of the APH for account 1548.

HHHI intends to discontinue the 1548 - Retail Cost Variance Account – STR with final disposition
of balance as at April 30, 2021. As such, HHHI has forecasted transactions for January 1, 2020 to
April 30, 2021. HHHI requests disposition of Account 1548 in the amount of \$664 as a recovery/
charge to customers, including interest to April 30, 2021.

9 Account 1555: Smart Meter Capital and Recovery Offset Variance – Sub Account – Stranded 10 Meters

The USoA 1555 sub-account was used by HHHI to record the stranded costs associated with 11 conventional meters removed at the time of installation of smart meters less the recoveries 12 received from customers. In HHHI's 2012 Cost of Service Application, and as approved in the 13 Board's Decision (EB-2012-0130) based on the Settlement Agreement, a total amount of 14 15 \$1,132,006 was approved for recovery from customers over a forty-six (46) month period commencing July 1, 2012 with a sunset date of April 30, 2016. The balance in this account as at 16 December 31, 2019 of \$99,411 (including forecasted carrying charges), represents the balance of 17 that amount that has not been recovered from customers. These costs were under recovered 18 from customers as a result of lower than expected number of customers in the Residential class, 19 partially offset by slightly higher customers in the General Service less than 50 kW class, which 20 were the allocators used for the computation of the rate rider. By way of comparison, in 2014, 21 22 the total number of residential customers at the end of the year were 19,623, compared to the allocator of 19,734; the total number of General Service less than 50 kW customers at the end of 23 the year were 1,695 as compared to the allocator of 1,629. 24

HHHI intends to discontinue the 1555 – Smart Meter Capital – Sub-Account Stranded Meters upon
final disposition of balance as at April 30, 2021. HHHI requests disposition of Account 1555 Sub
account Smart Meter Capital – sub-account Stranded Meters in the amount of \$99,411 as a
recovery/ charge to customers, including interest to April 30, 2021.

1 1568: LRAM Variance Account

- 2 This account includes the lost revenue adjustment mechanism ("LRAM") variances in relation to
- 3 the conservation and demand management ("CDM") programs or activities undertaken by HHHI
- 4 in accordance with OEB prescribed requirements for the period 2015 to 2018 including persistence
- 5 from 2014.
- 6 Details with respect to the claim for Account 1568 LRAM Variance Account, can be found in
- 7 Exhibit 4, Conservation and Demand Management.
- 8 HHHI requests disposition of Account 1568 in the amount of \$346,905 as a recovery/ charge from
- 9 customers, including interest to April 30, 2021.

1 9.3.3 DEFERRAL AND VARIANCE ACCOUNTS TO BE CONTINUED OR DISCONTINUED

- 2 Table 19 Deferral and Variance Accounts to be Continued and Discontinued below lists all
- 3 Deferral and Variance Accounts which HHHI will continue and discontinue on a go-forward
- 4 basis, providing the OEB approved final dispositions.

5 Table 19 - Deferral and Variance Accounts to be Continued and Discontinued

Description	USofA	Continue / Discontinue	Reason
Group 1 Accounts			
LV Variance Account	1550	Continue	On-going
LV Variance Account, Sub-account Global Adjustment	1550	Continue	On-going
Smart Metering Entity Charge Variance Account	1551	Continue	On-going
RSVA - Wholesale Market Service Charge	1580	Continue	On-going
RSVA - Retail Transmission Network Charge	1584	Continue	On-going
RSVA - Retail Transmission Connection Charge	1586	Continue	On-going
RSVA - Power (excluding Global Adjustment)	1588	Continue	On-going
RSVA - Global Adjustment	1589	Continue	On-going
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	Continue	On-going
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	Continue	On-going
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	Continue	On-going
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	Discontinue	Fully disposed
Pole Attachment Revenue Variance	1508	Discontinue	Fully disposed and included in rates
Other Regulatory Assets - Sub-Account - OEB Assessment	1508	Discontinue	Fully disposed and included in rates
Other Regulatory Assets - Sub-Account - Depreciation Adjustment	1508	Discontinue	Fully disposed and included in rates
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures	1508	Discontinue	Included in rates
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depreciation Expense	1508	Discontinue	Included in rates
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Accumulated Depreciation	1508	Discontinue	Included in rates
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues	1508	Discontinue	Included in rates
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Carrying Charges	1508	Discontinue	Included in rates
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues, Carrying Charges	1508	Discontinue	Included in rates
Retail Cost Variance Account - Retail	1518	Discontinue	Fully disposed and included in rates
Retail Cost Variance Account - STR	1548	Discontinue	Fully disposed and included in rates
Other Accounts			
LRAM Variance Account	1568	Continue	On-going
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	Discontinue	Fully disposed

6

7 Discontinuation of 1508 – Other Regulatory Assets Sub-accounts that pertain to

8 Incremental Capital Expenditures

1	HHHI did	not record the capital expenditure amounts for the Municipal Transformer Station and									
2	the Accumulated Depreciation in Account 1508 Other Regulatory Assets on completion of the										
3	transformer station as discussed in Exhibit 2. However, revenues from the ICM rate rider and										
4	depreciat	on expense were recorded in Account 1508 Other Regulatory Assets.									
5	HHHI req	uests the discontinuation of the following USofA 1508 sub-accounts:									
6	•	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures									
7	•	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depreciation									
8		Expense									
9	•	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Accumulated									
10		Depreciation									
11	•	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider									
12		Revenues									
13	•	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Carrying									
14		Charges									
15	•	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider									
16		Revenues, Carrying Charges									
17	The balan	ces in the above stated USofA 1508 sub-accounts will be allocated to the appropriate									
18	income st	atement and balance sheet accounts upon approval of the account discontinuations.									

1 1592 – PILs and Tax Variance for 2006 and Subsequent Years

- 2 Currently, HHHI does not have a balance in DVA 1592. In the future, HHHI forecasts a possibility
- 3 of requiring USofA 1592 and requests that the OEB allow this account and its sub-accounts to
- 4 remain available to HHHI.

5 **1508 – Sub-Account Pole Attachment Revenue Variance**

HHHI intends to discontinue the 1508 – Sub-Account Pole Attachment Revenue Variance with
final disposition of balances as at April 30, 2021. As such, HHHI has forecasted transactions for
January 1, 2020 to April 30, 2021. HHHI has utilized the \$44.50 charge for January to December,
2020 and assumed a further inflationary increase of 2% (charge of \$45.39) for the January 1, 2021
to April 30, 2021 period. Table 5 - Pole Attachment Monthly Variance Calculations above in
Section 9.2, details the calculation for the monthly variances for 2020 and 2021 in the amount of
\$(229,449).

13 **1508 – Sub-Account OEB Assessment Expense Variance**

HHHI intends to discontinue the 1508 – Sub-Account OEB Assessment Expense Variance with final
disposition of balances as at April 30, 2021. As such, HHHI has forecasted transactions for January
1, 2020 to April 30, 2021 in the amount of \$48,317. Details of the forecasted additional amounts,
including forecasted interest, are shown in Table 9 - Forecasted Balances for DVA 1508 - SubAccount OEB Assessment Expense Variance above in Section 9.2.

19 **1508 – Sub-Account Depreciation Adjustment Variance**

HHHI intends to discontinue the 1508 – Sub-Account Depreciation Adjustment Variance with final
disposition of balances as at April 30, 2021. As such, HHHI has forecasted transactions for January
1, 2020 to April 30, 2021 in the amount of \$440,352 as shown in Table 11 - Depreciation
Adjustment Forecasted Variance Calculations above in Section 9.2.

24 It should be noted that this sub-account does not attract any carrying charges.

25 **1518 - Retail Cost Variance Account – Retail and 1548 - Retail Cost Variance Account – STR**

HHHI intends to discontinue the 1518 - Retail Cost Variance Account - Retail and 1548 - Retail 1 Cost Variance Account - STR with final disposition of balances as at April 30, 2021. As such, 2 3 HHHI has forecasted transactions for January 1, 2020 to April 30, 2021 in the amount of \$9,689 4 and \$102 respectively and as shown in Table 14 and Table 15 - Adjusted Account Balance -Account 1548 These amounts represents the variance between the USofA 1518 and 1548 5 balances as they appear on the Continuity Schedule as at December 31, 2019 and the 2019 6 OEB RRR 2.1.7 balance. Table 13 - Calculation of Forecasted Transactions for Account 1518 7 and Account 1548 provides the calculation for the monthly incremental amounts for USofA 8 1518 and 1548. 9

10

11 9.3.4 INTEREST RATE APPLIED

HHHI has used the rates established by the Board when calculating carrying charges on the DVAbalances.

- 1 Table 20 Interest Rates Applied to Deferral and Variance Accounts (%) below shows the Board's
- 2 prescribed interest rates starting from 2014 Q1 onward. Interest is calculated monthly based on
- 3 the opening monthly principal balances.
- 4 In accordance with the filing requirements, the most recent posted interest rate (0.57% for Q3 of
- 5 2020) has been used to forecast carrying charges to April 30, 2021.
- 6 The table below provides the interest rates by quarter that are applied to calculate actual and 7 forecast carrying charges for each regulatory and variance account.⁷

⁷ MFR - Confirm use of interest rates established by the OEB by month or by quarter for each year

1

Table 20 - Interest Rates Applied to Deferral and Variance Accounts (%)

Period	Interest Rate
Q1 2014	1.47%
Q2 2014	1.47%
Q3 2014	1.47%
Q4 2014	1.47%
Q1 2015	1.47%
Q2 2015	1.10%
Q3 2015	1.10%
Q4 2015	1.10%
Q1 2016	1.10%
Q2 2016	1.10%
Q3 2016	1.10%
Q4 2016	1.10%
Q1 2017	1.10%
Q2 2017	1.10%
Q3 2017	1.10%
Q4 2017	1.50%
Q1 2018	1.50%
Q2 2018	1.89%
Q3 2018	1.89%
Q4 2018	2.17%
Q1 2019	2.45%
Q2 2019	2.18%
Q3 2019	2.18%
Q4 2019	2.18%
Q1 2020	2.18%
Q2 2020	2.18%
Q3 2020	0.57%
Q4 2020 (Forecast)	0.57%
Q1 2021 (Forecast)	0.57%
Q2 2021 (Forecast)	0.57%

- 2 Note that HHHI has used the latest OEB prescribed interest rates as published on the website at:
- 3 <u>http://www.ontarioenergyboard.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guid</u>
- 4 <u>elines+and+Forms/Prescribed+Interest+Rates</u>
- 5 Actual forecasted carrying charges are shown in Appendix 9-1 as part of the 2021 DVA Continuity
- 6 Schedule.9.3.5 Departure from Board Approved Balances
- 7 HHHI has not made any adjustments to deferral and variance account balances that were not
- 8 previously approved by the Board on a final basis in either cost of service or IRM proceedings
- 9 with the exception of adjustment (B0) as discussed later in this Exhibit.

1 9.3.6 PROPOSED CHARGE PARAMETERS

- 2 HHHI has used the parameters as provided in the 2021 DVA Continuity Schedule for all proposed
- 3 rate rider charges related to the disposition of deferral and variance accounts.

4

1 9.4 DERIVATION OF COST OF POWER

2 9.4.1 ENERGY SALES AND COST OF POWER

The sale of energy is a flow through revenue and the cost of power is a flow through expense. Energy sales and the cost of power expense, by component, are presented in the year ended December 31, 2019 and as shown in Table 21 - 2019 Energy Sales and Cost of Power Expenses as reporting in OEB RRR 2.1.7. HHHI has no profit or loss resulting from the flow through of energy revenues and expenses. Table 22 - Reconciliation of Energy Revenues and Purchases to 2019 Audited Financial Statements shows the reconciliation of Energy Sales and Cost of Power Expenses as reported in 2019 OEB RRR 2.1.7 and HHHI's Audited Financial Statements.

Account Description	USofA	2019 Actual
Energy Sales:		
Residential Energy Sales	4006	\$(19,290,032)
Commercial Energy Sales	4010	(20,466,832)
Industrial Energy Sales	4015	(10,300,488)
Street Lighting Energy Sales	4025	(141,737)
Sentinel Lighting Energy Sales	4030	(23,441)
General Energy Sales	4035	(276)
Billed WMS	4062	(1,854,148)
Billed NW	4066	(3,262,014)
Billed CN	4068	(2,788,060)
Billed - LV	4075	(1,319,938)
Billed – Smart Metering Entity Charge	4076	(148,606)
Total Energy Revenue		\$(59,595,572)
Cost of Power Expenses:		
Power Purchased	4705	\$28,559,829
Charges - Global Adjustment	4707	21,662,977
Charges-WMS	4708	1,854,148
Charges-NW	4714	3,262,014
Charges-CN	4716	2,788,060
Charges - LV	4750	1,319,938
Charges – Smart Metering Entity Charge	4751	148,606
Total Cost of Power Expenses		\$59,595,572
Net Energy Revenues and Energy Pu	\$ 0	

1 Table 21 - 2019 Energy Sales and Cost of Power Expenses as reporting in OEB RRR 2.1.7

1Table 22 - Reconciliation of Energy Revenues and Purchases to 2019 Audited Financial2Statements

	Reconciliation of Energy Revenues and Purchases to Audited Financial Statemen	nts	2019			
Energy Sales						
	As per RRR Filing		(59,595,572)			
	As per Audited Financial Statements		(60,208,617)			
	Variance in Energy Sales		613,045			
	Energy Purchases					
	As per RRR Filing		59,595,572			
	As per Audited Financial Statements		59,807,204			
	Variance in Energy Purchases		(211,632)			
	Gross Net Movement			401,413		
	Additional Regulatory Asset Movement outside of Energy Sales and Energy Purchases					
	Retail Cost Variance Account - Retail - 1518		(2,958)			
	Retail Cost Variance Account - STR - 1548		(37)			
	Other Regulatory Assets - Sub-Account - OEB Assessment - 1508		(38,765)			
	Pole Attachment Revenue Variance - 1508		163,680			
	Other Regulatory Assets - Sub-Account - ICM Expenditures - 1508		(78,153)			
	Other Regulatory Assets - Sub-Account - ICM Expenditures Deprec.Exp 1508		(324,926)			
	Other Regulatory Assets - Sub-Account - ICM Rate Rider Revenues - 1508		1,165,761			
	Total Additional Regulatory Asset Movements			884,602		
	Total Net Movement in Regulatory Assets			1,286,015		
	Net Movement in Regulatory Assets - Before taxes as per AFS			1,286,015		
	Variance of Net Movement in Regulatory Assets - Before taxes			0		

1 9.5 GLOBAL ADJUSTMENT

2 9.5.1 USOFA 1588 – RSVA - POWER AND USOFA 1589 – RSVA - GLOBAL 3 ADJUSTMENT ⁸⁹¹⁰11¹²

The Filing Guidelines for Electricity Distribution Rate Applications for 2021 Rate Applications dated May 14, 2020, the guidelines under which this Application is prepared, indicate in Section 2.9.3.1 Disposition of Global Adjustment ("GA") Variance that a distributor must support its GA claim with a description of its settlement process with the IESO or host distributor.

8 HHHI does not have a host distributor and settles directly with the IESO.

9 HHHI determines RPP eligibility for small business (General Service less than 50kW) customers by 10 performing an annual customer reclassification review based on the past twelve (12) months of 11 consumption. If the total consumption for the past twelve months is less than 250,000 kWh, the 12 customer meets the RPP eligibility.

On a monthly basis, HHHI calculates an amount payable/receivable, to/from the IESO to settle for the previous month, as described below. The settlement figures are submitted to the IESO through an online portal (formerly known as Form 1598), on or before the fourth business day of the month, and is included under specific charge types on the IESO invoice, which is received midmonth.

- 18 HHHI utilizes the OEB Regulated Price Plan ("RPP") Settlement model provided by the OEB in 2019
- 19 for determination of settlement amounts and true-ups. HHHI confirms it has fully implemented
- 20 the OEB's February 21, 2019 accounting guidance. The accounting guidance was utilized to re-

⁸ MFR - Statement confirming that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not pro-rated.

⁹ MFR - Indicate whether a Class B customer switched to Class A during the 2015 rate year in DVA Continuity Schedule

¹⁰ MFR - Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the MP's settle directly with the IESO.

¹¹ MFR - Description of settlement process with IESO or host distributor, specify GA rate used for each rate class, itemize process for providing estimates and describe true-up process, details of method for estimating RPP and non-RPP consumption, treatment of embedded generation/distribution.

¹² MFR - RPP Settlement True-Up - distributors to follow guidance in May 23, 2017 letter pertaining to the period that is being requested for disposition for Accounts 1588 and 1589

calculate and true-up the transactions related to the RPP settlement and the allocation of IESO
Charge Type ("CT") 148 – Class B Global Adjustment Settlement Amount going back to January 1,
2017 as was requested by Board Staff during the interrogatory process in HHHI's 2020 IRM
application (EB-2019-0039). The resulting adjustments are further discussed below. An example
of the OEB model is shown in Appendix 9-6. HHHI has walked through an overview of RPP
Settlement processes, utilizing the OEB Model, with HHHI's audit firm KPMG.

7

8 REGULATED PRICE PLAN SETTLEMENT AND TRUE UP

9 On a monthly basis, on or before the first four (4) business days following the previous month, 10 HHHI claims the difference between the RPP rates applied to RPP customers, and the sum of the 11 corresponding consumption multiplied by the Weighted Average Hourly Spot Price ("WAHSP") 12 and the Global Adjustment ("GA") in the IESO Settlement Portal.

To complete the CT 142 RPP Settlement submission to the IESO, HHHI looks at the current month
and the previous two (2) months separately.

15

16 RPP SETTLEMENT RELATED TO THE CURRENT MONTH:

17 HHHI aggregates RPP consumption data for seven (7) different RPP billing groups. The

18 methodology for each of the seven (7) is described below:

- RPP-TOU HHHI receives a report from the ODS with all calendar month smart meter
 consumption for Residential and General Service less than 50 kW customers. This
 information is provided to HHHI in the appropriate buckets.
- II. RPP-Tier (UMSL) UMSL consumptions are billed the same consumption each month;
 a standard amount is utilized. The values are reviewed after June and December actual
 billings and updated accordingly.

- III. RPP-Tier (Sentinels) Sentinel lighting consumptions are billed the same consumption
 each month; a standard amount is utilized. The values are reviewed after June and
 December actual billings and updated accordingly.
- IV. RPP Tier (Multi-unit Interval metered) Multi-unit interval metered accounts monthly
 consumptions are retrieved manually and the appropriate consumptions at the
 appropriate tiers are determined.
- V. RRR Tier (Net metered) Net metered accounts monthly consumptions and
 generation are retrieved manually and the appropriate consumptions at the
 appropriate tiers are determined.
- VI. RPP Tier (FIT Load) FIT load accounts monthly consumptions are retrieved manually
 and the appropriate consumptions at the appropriate tiers are determined.
- VII. RPP Tier (Multi unit GS>50 NSLS) HHHI still has some General Service 50 to 999 kW
 accounts with non-interval meters. Four (4) of these meters are RPP eligible. HHHI
 manually estimates a monthly consumption for these meters based on historic
 consumptions and assigns this estimate to the appropriate tiers. HHHI expects these
 meters to be interval metered before the end of 2020.

HHHI utilizes the above information to determine the percentages/ ratio that should be enteredinto the OEB RPP Settlement model.

19

20 ADDITIONAL INFORMATION REQUIRED:

- A. Generation Values HHHI retrieves monthly generation values from a system report.
- B. AQEW HHHI receives a Shadow IESO invoice from its Settlement provider that includes
 the current month expected AQEW based on Wholesale meter readings.
- C. WAHSP HHHI receives a Shadow IESO invoice from its Settlement provider that includes
 the current month expected WAHSP.
- D. Class A consumption HHHI's manually retrieves Class A consumption values from the
 online portal supplied by the Settlement Provider.

- E. Class A Global Adjustment cost HHHI receives a Shadow IESO invoice from its Settlement
 provider that includes the current month expected Class A GA amount.
- F. Payments for Feed-in-Tariff HHHI runs a program that utilizes the hourly generation and
 spot market price data and calculates the necessary on-peak and off-peak contract to
 market price variance for each generation type.
- G. Global Adjustment Price HHHI retrieves the 2nd estimate Global Adjustment price from
 the IESO website.
- 8 HHHI utilizes the above data and enters it into the OEB provided RPP Settlement model. The 9 values produced by the OEB Model are reviewed for accuracy and then entered into the IESO On-10 line Portal.
- 11

12 RPP SETTLEMENT RELATED TO ONE MONTH PRIOR (1ST TRUE-UP – ACTUAL GA AND13 WAHSP):

14 HHHI retrieves the following data for the first (1st) True-up for actual Global Adjustment price

- A. Actual/ Final Global Adjustment rate HHHI retrieves the actual final GA rate from the
 IESO website
- B. Actual WAHSP HHHI uses CT 753 Rural Rate Settlement charge to determine actual
 AQEW (kWhs) (by dividing CT 753 by the rural rate assistance rate). CT 101 Net Energy
 Market Settlement for Non-Dispatchable Load is then divided by the kWhs to determine
 the actual billed WAHSP.

HHHI utilizes the above data and enters it into the OEB provided RPP Settlement model. The
values produced by the OEB Model are reviewed for accuracy and then entered into the IESO Online Portal.

Once all billing related to the month has been completed (HHHI allows two (2) months past the 1 end of the reading month), HHHI queries all billings based on the billing and rate effective date. 2 HHHI does not bill on the calendar month. To provide accurate monthly consumption 3 4 information, HHHI has set up its billing system to ensure that, for each bill, all charges have a begin date (the beginning read date), an end of month date (to ensure a complete month of 5 consumption) and an end date (the end read date). By querying both the billing period and the 6 rate effective date, HHHI can determine the exact amount of consumption billed for each charge, 7 for each calendar month. Using this guery, HHHI is able to determine the RPP and non-RPP, Class 8 B consumptions. Additionally, HHHI is able to determine the consumptions for each (on, mid, off) 9 of the Time-of-Use buckets and each of the Tiers related to RPP charges. Non-RPP, Class B actual 10 11 consumptions are determined in the same manner. The detail in these queries allows HHHI to determine the actual consumptions and percentages to be entered in the OEB RPP Settlement 12 13 model. The values produced by the OEB Model are reviewed for accuracy and then entered into 14 the IESO On-line Portal.

15

16 RPP SETTLEMENT RELATED TO FINAL VARIANCE SETTLEMENT AMOUNT

The Final RPP Variance Settlement Amount (FVSA) mechanism set out in section 3.7 of the 17 18 Standard Supply Service Code was put into place so that customers who leave the RPP for certain reasons, pay or are paid their share of the accumulated variance between the actual RPP supply 19 cost and the amounts collected from RPP customers on account of the electricity commodity. 20 21 While the OEB was setting RPP prices under the Ontario Fair Hydro Plan Act, the FVSA was no longer required to serve the purpose for which it was designed, and the OEB suspended the FVSA 22 mechanism for any customers that left the RPP on or after July 1, 2017, until further notice. As 23 24 the OEB has begun to once again set RPP prices under section 79.16 of the OEB Act, the FVSA is to be charged or credited to customers that leave the RPP on or after November 1, 2019. HHHI 25 has charged / credited customers accordingly and submitted the amounts through the IESO 26 27 Online portal.

1 POSTING OF IESO CHARGES RELATING TO USOFA 1588 AND 1589

2 Posting of IESO CT 1142 / 142 – Regulated Price Plan Settlement Amount and True-ups

HHHI waits for the IESO invoice to be issued before completing financial statements and closing
the accounting period. As such, HHHI does not accrue the charges for the IESO invoice at the
beginning of the month.

6 Upon issuance of the IESO invoice, HHHI books the full amount of CT 1142 / 142 into Account 7 4705. HHHI has consistently used this approach to recording CT 1142 / 142. It should be noted that each monthly CT 1142 / 142, as it appears on the IESO invoice, will consist of the current 8 month's preliminary submission, the previous month's first true-up and the final true-up from two 9 months previous. HHHI would like to note that while the OEB RPP Settlement model provides first 10 and second true-up amounts, and while HHHI submits the true-up amounts to the IESO, when 11 posting the amount to the actual General Ledger, HHHI will reverse the previous entry made for 12 13 the month in question and post the correct amount at each stage. HHHI has chosen this method 14 to provide greater clarity when reviewing transactions.

15 It should also be noted that when completing year-end, HHHI waits for all consumption to be 16 billed for the year end, thus providing actual billings to use for the accrual of the December year 17 end true-ups related to the RPP Settlement. These accruals are reversed the following year in the 18 month when the final settlement amount is submitted to the IESO.

The recovery / charge for the FVSA submission are included in CT 1142 / 142 and are also posted
to USofA 4705, separate from the RPP Settlement amounts described above.

21

Posting of IESO Charge Type 148 – Class B Global Adjustment Settlement Amount and True Up

HHHI waits for the IESO invoice to be issued before completing financial statements and closing
the accounting period. As such, HHHI does not accrue the charges for the IESO invoice at the
beginning of the month.

1 Upon issuance of the IESO invoice, HHHI utilizes the estimated percentage / ratio of RPP to non-

2 RPP Class B consumptions (as described above) to allocate the RPP portion of CT 148 to USofA
4705 and the non-RPP portion to USofA 4707.

Upon determining the actual RPP and non-RPP Class B consumptions billed (as described above),
HHHI will true-up the original CT 148 to actuals. This occurs two (2) months after the initial
invoicing.

HHHI would like to note that while the OEB RPP Settlement model provides CT 148 true-up
amounts, when posting the amount to the actual General Ledger, HHHI will reverse the previous
entry made for the month in question and post the revised amount. HHHI has chosen this method
to provide greater clarity when reviewing transactions.

11 It should also be noted that when completing year-end, HHHI waits for all consumption to be 12 billed for the December month year end, thus providing actual billings to use for the accrual of the final true-ups related to the RPP Settlement. HHHI has determined, through review of the 13 Account 1588 and 1589 guidance, that an additional true-up of CT 148 must take place. While 14 HHHI ensures that all billing for the previous year is completed before accruing and allocating 15 December RPP to non-RPP ratios, HHHI does not ensure this step for each month of the year. As 16 such, some billings, including but not limited to cancel and rebills, may take place after the two 17 month true-up has taken place. HHHI now ensure that a final year-end verification takes place 18 19 and make any necessary re-allocations at that time.

20

21 POSTING CT 147 – CLASS A GLOBAL ADJUSTMENT SETTLEMENT AMOUNT

The IESO bills HHHI based on an HHHI specific Peak Demand Factor ("PDF"). HHHI calculates its PDF by collecting the sum of participating Class A customer demand during the top five (5) Ontario peaks, divided by the sum of Ontario's demand during the top five (5) peaks (communicated by the IESO). HHHI confirms its PDF calculation once it receives its PDF from the IESO at the end of May. The HHHI determines a Class A customer specific PDF and allocates the PDF as a percentage of HHHI's PDF. The PDF for each individual Class A customer is calculated as

- the sum of the same five (5) customer demand peaks registered during the base period dividedby the sum of the Ontario demand peaks determined by the IESO.
- 3 To settle Class A customers' actual GA amounts, HHHI multiplies the amount provided by the IESO
- 4 for CT 147 Class A Global Adjustment Settlement Amount by the Class A customer's percentage
- 5 of HHHI's total PDF to determine that customer's Class A GA charge for the month.
- 6

7 POSTING CT 1412 – FEED-IN-TARIFF PROGRAM SETTLEMENT AMOUNT

As part of the monthly IESO Online portal submissions, HHHI submits for recovery of costs associated with providing Feed-in-Tariff ("FIT") contract payments to generation customers registered in the FIT or MicroFit programs with the IESO. As described above, HHHI has a program that utilizes the hourly generation and spot market price data and calculates the necessary onpeak and off-peak contract to market price variance for each generation type. The variance amount is submitted to the IESO monthly.

When calculating the contract amount for generation customers, the amounts are posted to USofA 4705 – RSVA – Power Purchased. The amount recovered from the IESO is also posted to USofA – 4705 – RSVA – Power Purchased. The resulting net amount being equivalent to the market price HHHI would have paid directly to the IESO had the generated energy not been used within HHHI's distribution system.

19

20 Adjustments resulting from review of Accounting Guidance and OEB RPP Settlement

In HHHI's 2020 IRM Application (EB-2019-0039), HHHI submitted that it is "continuing to review
 its true-up processes regarding the February 21, 2019 Accounting Guidance on Accounts 1588 &
 1589" and withdrew its request for final Group 1 disposition. HHHI also agreed to:

Upon further review of the new accounting guidance dated February 21, 2019, HHHI will
 provide details to substantiate whether or not there are any issues with its RPP settlement or

1	related accounting processes, quantifying and explaining any additional adjustments required
2	to address such matters, if applicable.

2) HHHI will provide details regarding the adjustments it made to balances, as well as any process
changes made, and that HHHI will reflect any adjustments to prior period balances that
have not yet been disposed on a final basis as "Principal Adjustments" in the DVA continuity
schedule. HHHI will need to reverse these adjustments as additional principal adjustments in
the DVA continuity schedule in the year following the initial adjustment.

- 8 3) HHHI will provide support for the reconciling items listed on the GA Analysis Workform, as
 9 well as addressing:
- a) Whether there are also any associated impacts on Account 1588; and
- b) Any principal adjustments that are required to the DVA Continuity Schedule for any of
 these items, relating to both Account 1588 and Account 1589.
- 4) HHHI will explain any other process changes identified as a result of its work addressing the
 items discussed above, as well as other potential issues noted in OEB staff's questions.
- 15 5) HHHI will address each of the above separately.

16 ITEM 1

As part of its further review of the new accounting guidance and as a result of Board Staff questions and assistance, HHHI determined that the methodology being used to determine its RPP settlement amounts were no longer appropriate and would be more accurate and efficient by utilizing the OEB RPP Settlement model.

HHHI was using estimated consumptions based on historical billings to determine RPP consumptions for settlement. The revised method to determine the RPP and non-RPP consumptions for settlement include using smart meter ODS reporting and actual interval meter data for those RPP eligible customers who have an interval demand meter (multi-unit residential buildings).

As a result of the review, HHHI also requests additional information from its Settlement provider and uses second estimate GA rates to increase the accuracy of the preliminary submission.

- 1 Also, HHHI was allocating CT 148 based on actual RPP consumptions and not a ratio of actual RPP
- to non-RPP. This resulted in a larger balance in account 1589 (see explanation of Adjustments E
 and H below).
- 4

5 ITEM 2 – DETAILS OF ADJUSTMENTS TO BALANCES

- 6 Through HHHI's 2019 IRM application (EB-2018-0045), subsequent questions from OEB Staff and
- 7 an undertaking, in addition to further questions in HHHI's 2020 IRM application (EB-2019-0039)
- 8 and the continuing review of the review its true-up processes regarding the February 21, 2019
- 9 Accounting Guidance on Accounts 1588 & 1589, HHHI determined that adjustments were needed
- 10 to the Account 1588 & 1589 balances before disposition.

- 1 Table 23 Principal Adjustment Schedule for 2017 (Accounts 1588 & 1589) provide a schedule of
- 2 the adjustments to the principle balances required for Accounts 1588 & 1589 for the years 2017,
- 3 2018 and 2019. The reasons for the adjustments are provided below.

1

2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020

Table 23 - Principal Adjustment Schedule for 2017 (Accounts 1588 & 1589)

	SUMMARY - 1588 (2017)	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total Principal and Adjustments as per Continuity Schedule
	Beginning Balance - Principle	(264,639)	(837,642)	(669,307)	(816,228)	(1,210,168)	7,674	446,928	433,747	(20,631)	(701,879)	(1,566,103)	(1,580,348)	(264,639)
	Transactions	(573,003)	168,335	(146,921)	(393,940)	1,217,842	439,254	(13,181)	(454,378)	(681,248)	(864,224)	(14,245)	(486,978)	(1,802,687)
	Adjustments													
A1	Exclusion of Class A for RPP/non-RPP % allocation	-	-	-	-	-	-	46,869	326,266	236,526	235,836	311,931	282,426	1,439,853
B0	CT 142 True-up for actual GA and COP (2016)	(392,809)	(115,637)	(237,616)	(736,520)	90,097	181,008	387,187	165,635	(287,879)	(622,678)	(217,480)	314,595	(1,472,097)
B1	CT 142 True-up for actual GA and COP (2017)	526,391	(213,082)	460,209	(180,776)	(936,249)	(375,416)	(152,305)	363,571	888,796	677,384	121,341	(135,122)	1,044,742
D1	CT 142 True-up as per OEB Model	(929)	411	(7,461)	3,253	(5,996)	(66,201)	(347,042)	(363,118)	(329,593)	(351,984)	(10,165)	(12,606)	(1,491,431)
E1	CT 148 True-up re-allocation as per OEB Model	(88,763)	11,730	(130,880)	252,714	(131,905)	217,843	622,959	3,979	(97,030)	83,353	6,080	354,096	1,104,176
	Disposition					-								
Total DVA 1588 Balance (2017)		(837,642)	(669,307)	(816,228)	(1,210,168)	7,674	446,928	433,747	(20,631)	(701,879)	(1,566,103)	(1,580,348)	(2,067,326)	(1,442,083)
SUMMARY - 1589 (2017)		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total Principal and Adjustments as per Continuity Schedule
	Beginning Balance - Principle	(223,413)	(597,645)	134,561	(842,099)	(193,608)	855,416	519,643	584,933	1,186,133	711,413	1,046,204	1,364,458	(223,413)
	Transactions	(374,232)	732,206	(976,660)	648,491	1,049,024	(335,773)	65,290	601,200	(474,720)	334,791	318,254	168,971	1,756,842
	Adjustments													
A1	Exclusion of Class A for RPP/non-RPP % allocation	-	-	-	-	-	-	(46,869)	(326,266)	(236,526)	(235,836)	(311,931)	(282,426)	(1,439,853)
C 1	Removal of January 2018 Class A unbilled revenue	-	-	-	-	-	-	-	-	-	-	-	(406,235)	(406,235)
E1	CT 148 True-up re-allocation as per OEB Model	88,763	(11,730)	130,880	(252,714)	131,905	(217,843)	(622,959)	(3,979)	97,030	(83,353)	(6,080)	(354,096)	(1,104,176)
	Disposition					-								
	Total DVA 1589 Balance (2017)	(597,645)	134,561	(842,099)	(193,608)	855,416	519,643	584,933	1,186,133	711,413	1,046,204	1,364,458	1,533,429	(1,416,835)

1 2

Table 24 - Principal Adjustment Schedule for 2018 (Accounts 1588 & 1589)

	SUMMARY - 1588 (2018)	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total Principal and Adjustments as per Continuity Schedule
	Beginning Balance - Principle	(1,442,087)	(1,749,255)	(2,890,548)	(2,508,882)	(2,091,679)	(2,455,578)	(2,013,380)	(3,066,491)	(3,774,446)	(4,040,677)	(3,890,698)	(3,508,679)	(1,442,087)
	Transactions	(307,168)	(1,141,293)	381,666	417,203	(628,538)	442,198	(1,053,111)	(707,955)	(266,231)	149,979	382,019	(1,132,995)	(3,464,226)
	Adjustments													
A2	Exclusion of Class A for RPP/non-RPP % allocation	229,946	187,171	278,291	318,883	278,020	354,258	227,805	244,004	255,750	323,603	373,146	183,590	3,254,468
B2	CT 142 True-up for actual GA and COP (2018)	434,255	364,439	(356,626)	(601,042)	47,726	(678,607)	732,762	329,841	(54,788)	(371,486)	(318,142)	579,271	107,603
D2	CT 142 True-up as per OEB Model	(10,286)	(8,504)	(1,747)	(12,438)	(32,405)	(44,390)	(14,547)	(30,577)	(47,279)	(38,585)	(72,938)	80,461	(233,233)
E2	CT 148 True-up re-allocation as per OEB Model	(133,628)	78,657	(88,504)	31,220	14,647	287,035	134,898	(3,130)	16,735	(65,889)	(61,614)	203,079	413,506
	Disposition					264,639								264,639
	Total DVA 1588 Balance (2018)	(1,749,255)	(2,890,548)	(2,508,882)	(2,091,679)	(2,455,578)	(2,013,380)	(3,066,491)	(3,774,446)	(4,040,677)	(3,890,698)	(3,508,679)	(4,641,674)	(1,099,330)
	SUMMARY - 1589 (2018)	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total Principal and Adjustments as per Continuity Schedule
	Beginning Balance - Principle	(1,416,833)	(1,089,666)	(1,049,291)	(226,223)	565,272	1,030,157	1,632,529	515,285	1,014,049	1,280,255	2,041,601	2,210,124	(1,416,833)
	Transactions	327,167	40,375	823,068	791,495	241,472	602,372	(1,117,244)	498,764	266,206	761,346	168,523	(69,132)	3,334,412
	Adjustments													
A2	Exclusion of Class A for RPP/non-RPP % allocation	(229,946)	(187,171)	(278,291)	(318,883)	(278,020)	(354,258)	(227,805)	(244,004)	(255,750)	(323,603)	(373,146)	(183,590)	(3,254,468)
C2	REVERSE Removal of January 2018 Class A unbilled revenue	406,235	-	-	-	-	-	-	-	-	-	-	-	406,235
E2	CT 148 True-up re-allocation as per OEB Model	133,628	(78,657)	88,504	(31,220)	(14,647)	(287,035)	(134,898)	3,130	(16,735)	65,889	61,614	(203,079)	(413,506)
	Disposition					223,413								223,413
	Total DVA 1589 Balance (2018)	(1,089,666)	(1,049,291)	(226,223)	565,272	1,030,157	1,632,529	515,285	1,014,049	1,280,255	2,041,601	2,210,124	2,140,992	(1,120,747)

2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020

Table 25 - Principal Adjustment Schedule for 2019 (Accounts 1588 & 1589)

	SUMMARY - 1588 (2019)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total Principal and Adjustments as per Continuity Schedule
	Beginning Balance - Principle	(1,099,330)	(664,669)	(834,432)	(1,006,225)	(1,180,546)	(345,802)	53,845	944,399	1,583,428	748,596	1,167,323	1,749,235	(1,099,330)
	Transactions	434,661	(169,763)	(171,793)	(174,321)	44,553	399,647	890,554	639,029	(834,832)	418,727	581,912	(36,575)	2,021,799
	Adjustments													
A 3	Exclusion of Class A for RPP/non-RPP % allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
B 3	REVERSE Adjustments B0, B1 & B2		319,754											319,754
D3	CT 142 True-up as per OEB Model	(6,457)	(10,161)	(9,593)	(22,696)	(29,967)	(37,871)	(26,280)	(195,768)	(40,778)	(30,541)	13,305	4,550	(392,257)
E3	CT 148 True-up re-allocation as per OEB Model	(104,066)	(94,777)	(96,652)	(408,554)	(147,251)	(125,125)	(216,901)	(441,992)	(112,143)	(279,090)	(206,702)	(99,701)	(2,332,954)
F3	Accrue CT 142 Final true-up 2019 11												720,098	720,098
G3	Accrue CT 142 Final true-up 2019 12												(79,927)	(79,927)
H3	CT 148 Final True-up re-allocation												554,961	554,961
	Disposition					790,191								790,191
	Total DVA 1588 Balance (2019)	(664,669)	(834,432)	(1,006,225)	(1,180,546)	(345,802)	53,845	944,399	1,583,428	748,596	1,167,323	1,749,235	1,712,660	502,335
SUMMARY - 1589 (2019)		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total Principal and Adjustments as per Continuity Schedule
	Beginning Balance - Principle	(1,120,747)	(989,228)	(1,046,134)	(1,523,772)	(1,276,602)	(2,009,463)	(2,624,142)	(3,249,995)	(3,697,370)	(3,983,924)	(4,164,597)	(5,443,176)	(-1,120,747)
	Transactions	131,519	(56,906)	(477,638)	247,170	(9,637)	(614,679)	(625,853)	(447,375)	(286,554)	(180,673)	(1,278,579)	885,511	(2,713,694)
	Adjustments													
A3	Exclusion of Class A for RPP/non-RPP % allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
E3	CT 148 True-up re-allocation as per OEB Model	104,066	94,777	96,652	408,554	147,251	125,125	216,901	441,992	112,143	279,090	206,702	99,701	2,332,954
H3	CT 148 Final True-up re-allocation												(554,961)	(554,961)
	Disposition					(723,224)								(723,224)
Total DVA 1589 Balance (2019)		(989,228)	(1,046,134)	(1,523,772)	(1,276,602)	(2,009,463)	(2,624,142)	(3,249,995)	(3,697,370)	(3,983,924)	(4,164,597)	(5,443,176)	(4,557,665)	(2,779,672)

2

NOTE: The letter with each adjustment relates to reason for the adjustment, the number corresponds to the
 year (i.e. 3 is for adjustments in 2019).

3 ADJUSTMENT A

4 As part of interrogatories in HHHI's 2019 IRM Application (EB-2018-0045) (Staff 6, round 2), HHHI investigated further into the USofA Accounts 1588 and 1589 for 2017 with a particular focus on 5 the impacts of Class A customers. As a result of the investigation, HHHI determined that Class A 6 consumptions had been incorrectly included in the non-RPP percentage values for the purposes 7 of allocating the GA expense amounts between the RPP and non-RPP customers. This error 8 resulted in a larger percentage of CT 148 – GA being allocated to non-RPP customers. HHHI 9 10 recalculated all the allocations from July to December 2017 (the time period where the Class A 11 consumption was included) and determined that the actual principle balances for USofA 1588 and 12 1589 should be adjusted. This adjustment was applied to 2017 and 2018 (A1 and A2 respectively) and was corrected in the 2019 transactions. Supporting documentation is in Appendix 9-3. 13

- 14 HHHI now utilizes the OEB RPP Settlement model, thus ensuring this error does not occur in the15 future.
- 16

17 ADJUSTMENT B

In responding to Board Staff interrogatories in the 2019 IRM Application (EB-2018-0045), HHHI 18 indicated that it had not trued up to the actual GA as the eight (8) year average of first estimate 19 20 GA rate and final GA rate was a variance of \$0.000395 and not material over the life of the GA charges. HHHI agreed to complete an undertaking to true-up the RPP Settlements for actual GA 21 and actual WAHSP. As a result of the undertaking, HHHI determined that adjustments to account 22 23 1588 for 2016, 2017, 2018 and 2019 and additional recovery from the IESO were required. HHHI 24 calculated the adjustments for 2016, 2017 and 2018 as the undertaking was conducted in early 25 2019.

The 2016 balances had already been disposed of on a final basis. In its letter dated October 31, 27 2019, the OEB states,

"Where an accounting or other error is discovered after the balance in one of the above listed
variance accounts has been cleared by a final order of the OEB, the OEB will determine on a caseby-case basis whether to make a retroactive adjustment based on the particular circumstances of
each case"

As is shown in Table 25 - Principal Adjustment Schedule for 2019 (Accounts 1588 & 1589) above, adjustment B0 indicates that the adjustment for 2016 is a credit in the amount of \$1,472,098. This amount reduces the balance to account 1588, thus benefitting all customers. HHHI has recovered this amount from the IESO and fully believes that its customers should receive the benefit of the undertaking and not just the effects of the 2017 adjustment that is a debit in the amount of \$1,044,741. Supporting documentation is in Appendix 9-4.

11 HHHI now utilizes the OEB RPP Settlement model, thus ensuring this error does not occur in the12 future.

13

14 ADJUSTMENT C

In response to Board Staff interrogatories (Staff 2, round 3 – EB-2018-0037), HHHI determined 15 that unbilled Class A global adjustment revenue related to January 2018 was inadvertently 16 included in the year-end unbilled revenue posting. As described above, HHHI waits until all 17 18 consumptions from a year are billed (usually two (2) months) and then uses actual billings to 19 calculate the unbilled revenue accrual for year-end. The Class A global adjustment billing was one line item within many and was not noticed and thus, was not removed. HHHI altered its billing 20 system for the Class A customer GA billings to ensure that the amount is not included in the 21 unbilled determinations in the future. Supporting documentation is in Appendix 9-5. 22

23

24 ADJUSTMENT D

Through the review of the OEB RPP Settlement model and accompanying accounting guidance, HHHI determined that while it used actual RPP and non-RPP consumptions to determine the RPP settlement amounts that were submitted to the IESO, HHHI did not apply the percentages to the
full amount of the AQEW billed on the IESO invoice, thus, in effect, not truing up the invoice to
actual RPP and non-RPP consumption, but merely trufing up to the actual RPP billed to customers.
As requested by Board Staff, HHHI recalculated the RPP Settlement amounts using the OEB RPP
Settlement model going back to January 2017. The result was adjustments to account 1588 for
2017, 2018 and 2019 and additional recovery from the IESO. Supporting documentation is in
Appendix 9-6.

8 HHHI now utilizes the OEB RPP Settlement model, thus ensuring this error does not occur in the9 future.

10

11 ADJUSTMENT E

Similar to adjustment D, utilized the OEB RPP Settlement model and going back to 2017, HHHI determined that a true-up of CT 148 to actual RPP and non-RPP consumption was needed. The result was a reallocation between accounts 1588 and 1589 for 2017, 2018 and 2019. Supporting documentation is in Appendix 9-7.

16

17 ADJUSTMENT H

HHHI determined, through review of the Account 1588 and 1589 guidance, that an additional year-end true-up of CT 148 must take place. While HHHI ensures that all billing for the previous year is completed before accruing and allocating December RPP to non-RPP ratios, HHHI does not ensure this step for each month of the year. As such, some billings, including but not limited to cancel and rebills, may take place after the two month true-up has taken place. HHHI will now ensure that a final year-end verification takes place and make any necessary re-allocations at that time. Supporting documentation is in Appendix 9-8.

1 ITEM 3 – SUPPORTING DOCUMENTATION

- 2 The supporting documentation for the adjustments listed above are provided in Appendices 9-3
- 3 to 9-8.
- 4 a. The associated impacts on Account 1588 are provided in

- Table 23 Principal Adjustment Schedule for 2017 (Accounts 1588 & 1589) to Table 25 Principal
 Adjustment Schedule for 2019 (Accounts 1588 & 1589) above and in the 2021 GA Analysis
 Workform provided in Appendix 9-9.
- 4 b. The required principal adjustments to the DVA Continuity Schedule are provided in Tables
- 5 23 to Table 25 above and in the 2021 GA Analysis Workform provided in Appendix 9-9.

6

7 ITEM 4 – PROCESS CHANGES

As a result of the review to HHHI's true-up processes regarding the February 21, 2019 Accounting Guidance on Accounts 1588 & 1589 and through Board Staff questions and assistance, HHHI has altered its settlement process to utilize the OEB RPP Settlement model for preliminary, first trueup and second true-ups in addition to conducting a year-end verification of CT 148 allocations already posted. HHHI has walked through an overview of RPP Settlement processes, utilizing the OEB Model, with HHHI's audit firm KPMG.

1 9.6 DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS

2 9.6.1 DVA BALANCES

- 1 Table 26 DVA Balances sought for Disposition below presents the list of deferral and variance
- 2 accounts, with the proposed selection of balances for disposition. All account balances selected
- 3 for disposition are as at December 31, 2019, being the most recent date the balances was subject
- 4 to audit.
- 5 Board policy states that at the time of rebasing, all account balances should be disposed of unless
- 6 otherwise justified by the distributor or as required by a specific Board decision or guideline. In
- 7 accordance with the above statement, HHHI proposes to dispose of all its balances listed in
- 1 Table 26 DVA Balances sought for Disposition below.
- 2 The 2021_DVA_Continuity_Schedule_2021_COS_date detailing each account is being filed in
- 3 conjunction with this application¹³ and HHHI has allocated the balances as per the model.

¹³ MFR - Identify all accounts for which LDC is seeking disposition; identify DVA for which LDC is not proposing disposition and the reasons why

1

Account Descriptions		USofA	Principal Adjusted Balances at December 31, 2019	Interest Balance at December 31, 2019	Total Principal and Interest	Forecasted Carrying Charges to April 30, 2021	Total Adjustment Claim for Disposition
Group 1 Accounts							
	LV Variance Account Smart Metering Entity Charge Variance Account		(1,205)	(1,421)	(2,626)	(19)	(2,645)
			(28,367)	(934)	(29,301)	(444)	(29,745)
	RSVA - Wholesale Market Service Charge	1580	(212,688)	(12,866)	(225,554)	(3,329)	(228,883)
	RSVA - Retail Transmission Network Charge	1584	215,404	3,772	219,176	3,371	222,547
	RSVA - Retail Transmission Connection Charge	1586	74,610	1,048	75,658	1,168	76,826
	RSVA - Power (excluding Global Adjustment)	1588	502,335	26,198	528,532	7,862	536,394
Group 1 Sub-Total			550,089	15,797	565,885	8,609	574,494
RSVA - Globa Adjustment - Cla B		1589	(2,779,672)	(32,990)	(2,812,662)	(43,502)	(2,856,164)
Group 1 Total			(2,229,583)	(17,193)	(2,246,777)	(34,893)	(2,281,669)
Group 2 and Other Accounts							
	Other Regulatory Assets - Sub- Account - Deferred IFRS Transition Costs	1508	(35,443)	29,240	(6,203)	(555)	(6,758)
Pole Attachn Revenue Vari		1508	(407,845)	(1,975)	(409,820)	(3,889)	(413,709)
	Other Regulatory Assets - Sub- Account - OEB Assessment	1508	197,255	3,532	200,787	2,569	203,355
	Other Regulatory Assets - Sub- Account - Depreciation Adjustment	1508	1,100,879	-	1,100,879	-	1,100,879
	Retail Cost Variance Account - Retail	1518	46,024	883	46,907	615	47,522
	Retail Cost Variance Account - STR	1548	629	26	655	9	664
	Smart Meter Capital and Recovery Offset Variance - Sub- Account - Stranded Meter Costs	1555	32,452	66,451	98,903	508	99,411
Group 2 and Other Sub-Total			933,950	98,157	1,032,107	(743)	1,031,364
	LRAM Variance Account	1568	325,883	15,922	341,805	5,100	346,905
Group 2 and Other Total			1,259,833	114,079	1,373,912	4,357	1,378,269
Total			(969,750)	96,886	(872,865)	(30,536)	(903,400)

Table 26 - DVA Balances sought for Disposition

HHHI has one (1) Market Participant, and as such, HHHI has established separate rate riders to
recover balances in the RSVA's from Market Participants who must not be allocated the RSVA
balances related to charges for which the MP's settle directly with the IESO.¹⁴ These rate riders
have been determined as per the 2021 DVA Continuity Schedule.

With the exception of those accounts detailed earlier in this Exhibit, HHHI does not currently have
any balances proposed for disposition that are not consistent with the last Audited Financial
Statements.^{15 16 17}

¹⁴ MFR - Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the MP's settle directly with the IESO.

¹⁵ MFR - Statement whether DVA balances before forecasted interest match the last AFS; explain any variances

¹⁶ MFR - Provide explanations if variances are < 5% threshold if the variances in question relate to: (1) matters of principle (i.e. conformance with the APH or prior OEB decisions, and prior period adjustments); and/or, (2) the cumulative effect of immaterial differences over several accounts total to a material difference between what is proposed for disposition in total before forecasted interest and what is recorded in the RRR filings

¹⁷ Provide an explanation of variance > 5% between amounts proposed for disposition and amounts reported in RRR for each account.

1 9.6.2 CALCULATION OF RATE RIDER

- 2 HHHI notes that all relevant calculations are embedded in the
- 3 2021_DVA_Continuity_Schedule_2021_CoS_date OEB provided model. ¹⁸
- 4 For the calculation of proposed rate riders, HHHI has utilized the billing determinants and
- 5 allocators arising from the 2021 Load Forecast as presented in Table 27 Total Billing
- 6 Determinants and Allocators for Rate Rider Calculations. For more details regarding the 2021
- 7 Load Forecast and billing determinants please see Exhibit 3. In all cases, HHHI is proposing a
- 8 two (2) year disposition period to help mitigate the rate impacts of the Group 2 balances, in
- 9 particular, the USofA 1568 LRAMVA and 1508 Other Regulatory Assets Sub-account
- 10 Depreciation Adjustment.

11 Table 27 - Total Billing Determinants and Allocators for Rate Rider Calculations

Customer Class	2021 Forecasted Customer Numbers	2021 Forecasted kWh	2021 Forecasted kW	Units
Residential	20,852			# of Customers
General Service less than 50 kW		46,722,885		kWh
General Service 50 kW to 999 kW			371,084	kW
General Service 1,000 kW to 4,999 kW			168,373	kW
Un-metered Scattered Load		962,029		kWh
Sentinel Lighting			680	kW
Street Lighting			3,105	kW

12

13 Group 1 Accounts, Excluding Global Adjustment Account 1589

¹⁸ Completed DVA continuity schedule for period following last disposition to present - live Excel format

- 1 The Group 1 accounts, excluding Global Adjustment 1589 and 1595, are allocated to all rate classes
- 2 on the basis of the 2021 forecasted kWh energy consumption by customer class and disposed of
- 3 through a variable rate rider based on kWh or kW, with the exception of the Residential rate class
- 4 that is disposed of with a monthly fixed rider.
- 5 Group 1 Accounts 1580 and 1588 for Non WMP customers
- 6 These accounts are allocated to all rate classes on the basis of the 2021 forecasted Non-RPP kWh
- 7 energy consumption by customer class and disposed of through a variable rate rider based on
- 8 kWh or kW.

9 Group 1 Account 1589 Global Adjustment

- This account is allocated to non-WMP customers on the basis of kWh for all classes. HHHI alsoconfirms that it has a Wholesale Market Participant.
- 12 HHHI confirms that as of December 31, 2019, HHHI had Class A Customers. HHHI has therefore
- 13 completed Tab 6. Class A Consumption Data and Tab 6.1a GA Allocation in the 2021 DVA
- 14 Continuity Schedule model.

Table 28 - Allocation of GA Balances to Class A/B Transition Customers below provides a 1 summary of the Class A customers that transitioned between Class A and Class B between 2017 2 3 and 2019 and includes the metered consumption (kWh) for the transition customer during the 4 periods they were Class B in addition to the calculated equal monthly payments to be applied to each. HHHI would like to note that in HHHI's 2019 IRM application, the Board approved the 5 interim disposition of 2017 DVA Group 1 balances. As result of this interim disposition, HHHI 6 7 billed its Class A transition customers based on the debit amount in account 1589. As a result of the adjustments listed in Section 9.6.1, the final 2017 balance for 1589 is in fact a credit. HHHI 8 has adjusted the customer specific GA allocation for the period when they were a Class B customer 9 10 to account for the previously recovered amounts and calculated the equal monthly payments 11 based on the revised allocation.

12

1

Table 28 - Allocation of GA Balances to Class A/B Transition Customers

Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation for the Period when they were a Class B Customer	Already Collected from interim rates	Balance to Credit to Transition Customers	Monthly Equal Payments
Customer 1	11,111,820	-	-	11,111,820	21.35%	(\$62,695)	\$44,556	(\$107,251)	(\$8,938)
Customer 2	2,014,005	-	-	2,014,005	3.87%	(\$11,363)	\$8,076	(\$19,439)	(\$1,620)
Customer 3	2,773,344	-	1,373,184	1,400,160	5.33%	(\$15,648)	\$5,616	(\$21,264)	(\$1,772)
Customer 4	6,508,096	-	3,465,871	3,042,225	12.51%	(\$36,720)	\$12,204	(\$48,924)	(\$4,077)
Customer 5	1,949,650	-	-	1,949,650	3.75%	(\$11,000)	\$7,824	(\$18,824)	(\$1,569)
Customer 6	1,515,045	373,747	-	1,141,298	2.91%	(\$8,548)	\$4,572	(\$13,120)	(\$1,093)
Customer 7	4,932,042	-	-	4,932,042	9.48%	(\$27,828)	\$19,776	(\$47,604)	(\$3,967)
Customer 8	5,431,971	-	-	5,431,971	10.44%	(\$30,648)	\$21,780	(\$52,428)	(\$4,369)
Customer 9	6,889,069	6,889,069	-	-	13.24%	(\$38,870)	\$0	(\$38,870)	(\$3,239)
Customer 10	3,110,685	-	3,110,685	-	5.98%	(\$17,551)	\$0	(\$17,551)	(\$1,463)
Customer 11	949,464	-	949,464	-	1.82%	(\$5,357)	\$0	(\$5,357)	(\$446)
Customer 12	4,849,193	-	4,849,193	-	9.32%	(\$27,360)	\$0	(\$27,360)	(\$2,280)
Total	52,034,385	7,262,816	13,748,398	31,023,171	100.00%	(\$293,589)	\$124,404	-\$417,993	(\$34,833)

2

HHHI has followed Tab 6.2a CBR B_Allocation and 6.2 CBR B for determining the allocation and
disposition of the WMS Sub Account CBR Class B to Class A/B Transition Customers. However, as
the remaining balance for Account 1580 – Sub-account CBR Class B results in a rate rider
calculated that rounds to zero at the fourth decimal place in one or more rate classes, the entire
balance of Account 1580 – Sub-account CBR Class B has been added to Account 1580 WMS to be
disposed.

9

10 Group 2 Accounts

11 Group 2 Accounts (including Account 1555)

12 These account balances are allocated to all customers on the basis of kWh consumption with the

13 exception of Account 1508 – Sub-account – Pole Attachment Revenue Variance which is allocated

1 based on distribution revenue. The balances are disposed of through a variable rate rider based

2 on kWh or kW except for the Residential rate class which is disposed of through a fixed monthly

3 rate rider.

4 Account 1568 LRAMVA

5 This account is allocated to rate classes on the basis of the lost revenue allocated by class based 6 on the IESO Final Reports and the LRAMVA Workform as referred to above and disposed of 7 through a variable rate rider based on the 2021 forecasted kWh or kW, with the exception of the 8 Residential rate class which is disposed of through a fixed monthly rate rider.

9 Summary of Rate Riders

10 Table 29 - Deferral and Variance Rate Riders provide a summary of the Proposed Rate Riders,

11 which have been computed as part of the 2021 DVA Continuity Schedule model.

1

Table 29 - Deferral and Variance Rate Riders¹⁹

Please indicate the Rate Rider Recovery Period (in months)		24		
Rate Rider Calculation for Group 1 Deferro	al / Variance Acco	unts Balances	(excluding Gla	obal Adj.)
1550, 1551, 1584, 1586, 1595, 1580 and 1588 per i	nstructions			
Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding	Rate Rider for Deferral/Variance Accounts
			1589)	
RESIDENTIAL	# of Customers	20,852	\$246,398	\$0.4924
GENERAL SERVICE <50 KW	kWh	46,722,885	\$59,267	\$0.0006
GENERAL SERVICE 50-999 KW	kW	371,084	\$85,882	\$0.1157
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	\$92,897	\$0.2759
UN-METERED SCATTERED LOAD	kWh	962,029	\$1,271	\$0.0007
SENTINEL LIGHTING	kW	680	\$333	\$0.2447
STREET LIGHTING	kW	3,105	\$1,294	\$0.2084
Total			\$487,342	

2

¹⁹ MFR - Show relevant calculations: rationale for allocation of each account, proposed billing determinants

1580 and 1588				
Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL		-	\$0	\$0.0000
GENERAL SERVICE <50 KW		-	\$0	\$0.0000
GENERAL SERVICE 50-999 KW	kW	363,385	\$87,152	\$0.1199
GENERAL SERVICE 1,000 - 4,999 KW		-	\$0	\$0.0000
UN-METERED SCATTERED LOAD		-	\$0	\$0.0000
SENTINEL LIGHTING		-	\$0	\$0.0000
STREET LIGHTING		-	\$0	\$0.0000
Total			\$87,152	

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Rate Rider Calculation for Account 1580, sub-account CBR Class B (balance included in 1580 WMS)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub- account 1580 CBR Class B Balance	Rate Rider for Sub- account 1580 CBR Class B	
RESIDENTIAL	# of Customers	20,852	(\$21,497)	(\$0.0036)	
GENERAL SERVICE <50 KW	kWh	46,722,885	(\$4,848)	\$0.0000	
GENERAL SERVICE 50-999 KW	kW	363,385	(\$13,395)	(\$0.0015)	
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	(\$7,297)	(\$0.0018)	
UN-METERED SCATTERED LOAD	kWh	962,029	(\$100)	\$0.0000	
SENTINEL LIGHTING	kW	680	(\$26)	(\$0.0016)	
STREET LIGHTING	kW	3,105	(\$102)	(\$0.0014)	
Total			(\$47,264)		

1580, Sub-account CBR Class B

4

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Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
kWh	3,667,062	(\$46,445)	(\$0.0063)	
kWh	7,041,139	(\$89,179)	(\$0.0063)	
kWh	119,339,640	(\$1,511,479)	(\$0.0063)	
kWh	70,322,012	(\$890,653)	(\$0.0063)	
kWh	962,029	(\$12,184)	(\$0.0063)	
kWh	18,009	(\$228)	(\$0.0063)	
kWh	979,604	(\$12,407)	(\$0.0063)	
		(\$2,562,575)		
	Units KWh KWh KWh KWh KWh KWh KWh	Units kWh Wh 3,667,062 kWh 3,667,062 kWh 7,041,139 kWh 70,322,012 kWh 962,029 kWh 18,009 kWh 979,604	Image: Constraint of the system of	Image: Note of the sector of

Rate Rider Calculation for RSVA - Power - Global Adjustment

1

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	20,852	\$378,727	\$0.7568
GENERAL SERVICE <50 KW	kWh	46,722,885	\$101,385	\$0.0011
GENERAL SERVICE 50-999 KW	kW	371,084	\$352,555	\$0.4750
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	\$200,966	\$0.5968
UN-METERED SCATTERED LOAD	kWh	962,029	\$2,002	\$0.0010
SENTINEL LIGHTING	kW	680	(\$1,019)	(\$0.7494)
STREET LIGHTING	kW	3,105	(\$3,252)	(\$0.5236)
Total			\$1,031,364	

2

3

Please indicate the Rate Rider Recovery	24				
			Allocated		
Rate Class (Enter Rate Classes in cells below)	Units	Customers	Account 1568 Balance	Account 1568	
RESIDENTIAL	# of Customers	20,852	\$172,972	\$0.3456	
GENERAL SERVICE <50 KW	kWh	46,722,885	\$108,575	\$0.0012	
GENERAL SERVICE 50-999 KW	kW	371,084	\$39,079	\$0.0527	
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	\$35,912	\$0.1066	
UN-METERED SCATTERED LOAD	kWh	962,029	\$0	\$0.0000	
SENTINEL LIGHTING	kW	680	\$0	\$0.0000	
STREET LIGHTING	kW	3,105	(\$9,633)	(\$1.5512)	
Total			\$346,905		

Rate Rider Calculation for Accounts 1568

1

1 9.7 OTHER RATE RIDERS INCLUDING NEW RATE RIDERS

2 9.7.1 REQUEST FOR NEW VARIANCE ACCOUNT

3 The applicant is not requesting any new accounts or sub-accounts at this time. ^{20 21}

²⁰ MFR - Statement as to any new accounts, and justification.

²¹ MFR - New DVA - information provided which addresses that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order.

2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020

1 9.7.2 CERTIFICATION OF EVIDENCE

As the Chief Financial Officer, I, David J Smelsky, certify that, to the best of my knowledge or otherwise specified, the evidence filed in this Exhibit, is complete, and consistent with the requirements of the Chapter 2 Filing Requirements for Electricity Distribution Rate Applications as revised on May 14, 2020 and other OEB policies. I also confirm that basic internal controls and processes are in place for the preparation, review, verification and oversight of any account balances that are being requested for disposal.²².

8 The GA Analysis Workform in live Excel format- complete GA Analysis Workform is filed with this
 9 application²³

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- 12
- 13 David J. Smelsky, CPA, CMA, C. Dir.
- 14 Chief Financial Officer
- 15 Halton Hills Hydro Inc.

²² MFR – Certification by the CEO, CFO or equivalent that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition

²³ MFR - GA Analy9.11.2sis Workform in live Excel format- complete GA Analysis Workform; explain discrepancies

1 **APPENDICES**

2	
3	Appendix 9-1: DVA Continuity Schedule
4	Appendix 9-2: Depreciation Adjustment Decision
5	Appendix 9-3: Adjustment A Supporting Documentation
6	Appendix 9-4: Adjustment B Supporting Documentation
7	Appendix 9-5: Adjustment C Supporting Documentation
8	Appendix 9-6: Adjustment D Supporting Documentation
9	Appendix 9-7: Adjustment E Supporting Documentation
10	Appendix 9-8: Adjustment H Supporting Documentation
11	Appendix 9-9: 2021_GA_Analysis_Workform
12	
13	

2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020

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Appendix 9-1: DVA Continuity Schedule

2021 Deferral/Variance Account Workform

Summary of Changes from the Prior Year

1 2019 DVA balances from the RRR are not populated in the continuity schedules in tab 2a and 2b as they are not yet available.

2 Questions been revised on tab 1.

The continuity schedule in tab 2a will open starting from the year balances were last approved for disposition, unless the last approved dipsosition was on an interim basis and there are changes to those balances. If that is the case tab 2a will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance.

Footnote #4 in tab 2a has been revised to clarify that the amount in the "Transactions" column in the DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

4 In tab 2b, added Account 1508 - PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes

Instructions

Tab	Tab Details	Step	Instructions
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	Complete the information sheet. <u>Questions 1 to 4</u> Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate year that DVA balances should first be inputted. The continuity schedule in tab 2a will open starting from the year balances were last approved for disposition, unless the last approved diposition was on an interim basis and there are changes to those balances. If that is the case, tab 2a will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance. <u>Questions 5 to 6</u> If the response to question 6 is yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billing determinants for the Account 1580, sub-account CBR Class B rate rider, if applicable, using information inputted in tabs 4 and 6. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider
2a and 2b - Continuity Schedule 3. Appendix A	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	2 2a 2b 2b	Complete the DVA continuity schedule. a) For all Group 1 accounts, except Account 1595: The continuity schedule generally will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that year. For example, if in the 2020 rate application, DVA balances as at December 13, 2018 were approved for disposition, the continuity schedule will commence from 2018. Start by inputting the approved closing 2018 balances in the Adjustments column under 2018. b) 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, 2019, regardless of whether the account is eligible for disposition in the current application. The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data from the year the sub-account start to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2015) would accumulate a balance starting in 2015, when the relevant balances approved for disposition were first transferred into Account 1595 (2015). Input the amount approved for disposition in the OEB Approved Disposition clumm. Note that the DVA continuity schedule can currently start from 2014. If a utility has residual balance in an Account 1595 with a vintage year. For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU. c) For all Group 2 accounts: The continuity schedule will open from the year the GL balance was last disposed. Start inputting approved for disposition, the dupts will commence from 2014. Start by inputting the approxed 1508 ub-accounts. Enter the number of utility-specific 1508 sub-accounts is and the balances in the Adjustments column BU. Review any balance variance between the DVA continuity schedule will generate the number of utility-specific 1508 sub-accounts. Input the manne and the balances of the sub-account(s). Indicate w
	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.		
4 - Billina	This tab shows the billing determinants that will	4	Complete the billing determinants table based on the load forecast. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 1. Information in these columns are populated based on data from tab 6.

Determinant	be used to allocate account balances and calculate rate riders.		
5 - Allocating Def-Var Balances	This tab allocates the DVA balances	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B will be determined after tabs 6 to 6.2a have been completed.
		6	This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated.
		7	Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated.
			Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.
	This tab is to be completed if there were any Class A customers during the period the GA	8	Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR Class B balances accumulated. A table will be generated based on the number of customers.
6 - Class A Data Consumption	The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B		Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively.
	specific GA and CBR Class B charges for transition customers (if applicable).		Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 6.1a. and 6.2a.
			Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CBR Class B balances accumulated.
		9	Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes.
			Complete the table accordingly for each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast of total Class A and B consumption for transition and full year Class A customers in the test year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as
		10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated.
	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and		In row 20, enter the Non-RPP consumption less WMP consumption.
6.1a GA Allocation	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).		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.
	This tab calculates the billing determinants for	11	This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated.
0.2 - CBR	the CBR Class B rate rider, if applicable.		No input is required. 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 7.
	This tab allocates the CBR Class B balance to	12	This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated.
	each transition customer for the period in which these customers were Class B		In row 20, enter the total Class B consumption less WMP consumption.
6.2a - CBR_B	customers and contributed to the CBR Class B balance (i.e. former Class B customers who		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
Allocation	contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).		table. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as calculated in tab 7.
		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 rider are calculated accordingly.
7 - Calculation of Def- Var RR	This tab calculates all the applicable DVA rate riders.		If there are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group I DVA rate rider.

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2021 Deferral	Wariance Account Wo	rkfor
2021 Delettal	Vanance Account wo	RIGI
Utility Name	Halton Hills Hydro Inc.	
Service Territory	Town of Halton Hills	
Assigned EB Number	EB-2020-0026	
Name of Contact and Title	David J. Smelsky, Chief Financial Officer	
Phone Number	519-853-3700 extension 208	
Email Address	dsmelsky@haltonhillshydro.com	
stions		
etermine the first year the continuity schedule	s in tabs 2a and 2b will be generated for input, answer the following	g questions
stion 1 Accounts 1588 and 1589		
use indicate the year the accounts were last disposed	I on a final basis	2016
the accounts were last approved on a final basis se	lect the year that the balance was last approved on a final basis	
the accounts were last approved on an interim basis	s, and islu annoved interim balances select the year that the balances were	2016
last approved for diposition on an inter-	any approved interim balances, select the year that the balances were arring basis.	2010
approved for disposition on a final ba	y approved interim balaces, select the year that the balances were last sis.	
. If 2017 balances reviewed in the 2019 rate applicat	ion were to be selected, select 2017)	
the remaining Group 1 DVAs,		
ise indicate the year the accounts were last disposed	d on a final basis	2016
the accounts were last approved on a final basis, se	lect the year that the balance was last approved on a final basis.	
the accounts were last approved on an interim basis i) there are no changes to the previou	s, and usly approved interim balances, select the year that the balances were	2017
last approved for diposition on an into ii) there are changes to the previousl approved for disposition on a final ba	arim basis. y approved interim balaces, select the year that the balances were last sis.	
lestion 3		0010
J. If 2016 is the earliest vintage year in which there is a balance	a balance in a 1595 sub-account, select 2016)	2010
estion 4		
ct the earlier of i) the year in which Group 2 DVAs w cumulate	rere last disposed and ii) the earliest year in which Group 2 DVAs starte	d 2014
determine whether tabs 6 and 6.2 will be general	ed, answer the following questions	
estion 5		
you have any Class A customers at any point during the balance selected in #1 above to the year reques	the period that the Account 1589 balance accumulated (i.e. from the ted for disposition) or the test year?	Yes
stion 6		
you have any Class A customers at any point during ccumulated (i.e. from the year selected in #2 above to	the period where the balance in Account 1580, Sub-account CBR Clas the year requested for disposition) or the test year?	s Yes
General Notes		
Notes		
Pale green cells represent input	cells.	
Pale blue cells represent drop-d	own lists. The applicant should select the appropriate item from the drop-dow	ın list.

This Whokead Model is protected by copyright act is being made smillable to you rokely for the puppers of propering por the speciations. The use pages and program is a production of the standard program and the transmost and provides acopy of the model for the standard program. The special does not provide acopy of the model for the standard program. The special does not program and the standard program and the standa

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

Pale grey cell represent auto-populated RRR data



Please use instructions lab for detailed instructions on here in complete the DVA Continuity Echedule. Column EV has known pre propulated from the must areast 2010.

						2016										2017	_									2018	8									2019					1		2020			Bundard		Des Des	31.10.0.1.		1	1.0.0.0	nnn		1
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Account Descriptions Account Number	H	E z	in Aring State	Officiency Department of the local international of the local of the l	ninga Asig in		family Annual Jacob	incorjant N incirat	ORAquerad Departure Aurogiste	incer (adjustment) dering inte	ikaing interver Antonioti as of Bacillan		frankriske († 1886 17 maii: Baring Ste	ilik-Appens Dependen dari Bal	Prospe Advanced Annu And			innen jaat 4. ni heitat	ilik Append Dipoles datag 201	10000 (1) 200000 (1) 200000 (1)	ning tener Tanta and Tanta d		lanarianti lana/s/s/aale daring inte	ORA-approval Dependent during and	Process Address of the Address of the		- Tana	inners jand af 'n Danman	Olik-Approval Dependen Anteginte	inner G	ning hereor manufa and Daubhait	2000 I	nation lists/ alticheig inte	ilikagpenak kenakan daring inte	Atompi Adoption Andre Stat	Canago Realing Realing	<u> </u>	near jaca - can Tao ao - a	happend h heration adju ang ion da	nana Canin Mananati Anna Ang Mati Sa	interer Anno 1990 - Anno 1997	ipi kena data Diputi Mit. Aning B al Iy kanada a citi	Chuing Pale an Adamin a d an Adamin a d an Adamin a d an Adamin a dan ag di	pri Chuing Inte Inte Malanta a M far Malanta a M far Malanta Annag M		nar fram jan t, Bar R, Hill an James of James In Stating Bill Pl	Projekti koncustin Jenney I, Miki II, Ap Miki Kalini Kati II Miking Miki ()	14	ini imor	TestChin	Annual In Dig Yaqida		iwan in	tan Anapé Anapé	in an
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Accounts that produced a variance on the continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	RRR (Pris	Variance vs. 2019 Balance ncipal + Interest)	Explanation
LV Variance Account	1550	s	0.54	Rounding
Smart Metering Entity Charge Variance Account	1551	s	(0.86)	Rounding
RSVA - Wholesale Market Service Charge5	1580	s	(49,850.17)	Offset with 1580 sub-account CBR balance
Variance WMS – Sub-account CBR Class B5	1580	s	49,851.00	Offset with 1580 sub-account CBR balance
RSVA - Retail Transmission Network Charge	1584	s	0.17	Rounding
RSVA - Retail Transmission Connection Charge	1586	s	(0.44)	Rounding
RSVA - Power (excluding Global Adjustment)4	1588	s	(554,959.16)	Additional CT 148 re-allocation based on final billed RPP and non-RPP comparison
RSVA - Global Adjustment 4	1589	s	554,958.50	Additional CT 148 re-allocation based on final billed RPP and non-RPP comparison
Disposition and Recovery/Refund of Regulatory Balances (2015)3	1595	s	0.04	Net of all 1595 accounts is \$0.04 - rounding
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	s	(262,829.08)	Net of all 1595 accounts is \$0.04
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	s	14,644.00	Net of all 1595 accounts is \$0.04
Disposition and Recovery/Refund of Regulatory Balances (2019)3	1595	s	248,185.00	Net of all 1595 accounts is \$0.04
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	s	(137,700.75)	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding
Pole Attachment Revenue Variance5	1508	s	409,820.42	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding. Addition principal adjustmentof \$(229,449) in 2019 for accrual of variance between January1, 2020 and April 30, 2021 when the account is closed
Other Regulatory Assets - Sub-Account - OEB Assessment	1508	s	(200,786.50)	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding. Addition principal adjustment of \$48,318 in 2019 for accrual of variance between January1, 2020 and April 30, 2021 when the account is closed
Other Regulatory Assets - Sub-Account - Depreciation Adjustment	1508	s	(1,100,879.00)	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding. Addition principal adjustment of \$440,352 in 2019 for accrual of variance between January1, 2020 and April 30, 2021 when the account is closed
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures	1508	s	(78,153.00)	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depreciation Expense	1508	s	(324,926.00)	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues	1508	s	1,165,761.00	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues, Carrying Ci	1508	s	7,642.00	Net of all 1508 accounts (less additional explained adjustments) is (\$1.75) - rounding
Retail Cost Variance Account - Retail6	1518	s	(9,688.91)	Addition principal adjustment of \$9,689 in 2019 for accrual of variance between January1, 2020 and April 30, 2021 when the account is closed
Retail Cost Variance Account - STR6	1548	s	(101.95)	Addition principal adjustment of \$102 in 2019 for accrual of variance between January 1, 2020 and April 30, 2021 when the account is closed
LRAM Variance Account4	1568	s	22,327.02	Disposition up to 2018 only - not requesting disposition of 2019 amounts
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	s	0.34	Rounding

2021 Deferral/Variance Account Workform

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

				A		3			c	D	=A-C		E	F =B-C-E (deduct E if applicable)		
Rate Class (Enter Rate Classes in calls below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered kWh	Total Metered <mark>kW</mark>	Metered kWh for Non-RPP Customers ⁴	Metered kW for Non-RPP Customers ⁴	Distribution Revenue	Metered <mark>kWh</mark> for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh <u>less</u> WMP consumption (<i>if applicable</i>)	Total Metered kW <u>less</u> WMP consumption (if applicable)	Forecast Total Metered Test Year kWh for Full Year Class A Customers	Forecast Total Metered Test Year kWh for Transition Customers	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption	1568 LRAM Variance Account Class Allocation ³ (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
RESIDENTIAL	# of Custo	20,852	207,178,634	-	3,667,062	-	11,248,505			207,178,634		-		3,667,062	172,972	20,852
GENERAL SERVICE <50 KW	kWh	1,876	46,722,885	-	7,041,139	-	1,878,562			46,722,885	-	-	-	7,041,139	108,575	1,876
GENERAL SERVICE 50-999 KW	kW	219	132,955,988	371,084	123,197,018	340,098	2,706,645	3,857,378	7,699	129,098,610	363,385	-		119,339,640	39,079	
GENERAL SERVICE 1,000 - 4,999 KW	kW	9	70,322,012	168,373	70,322,012	168,373	834,334			70,322,012	168,373	-	-	70,322,012	35,912	(
UN-METERED SCATTERED LOAD	kWh	183	962,029	-	962,029	-	42,219			962,029	-	-		962,029	0	
SENTINEL LIGHTING	kW	175	251,879	680	18,009	50	74,640			251,879	680	-	-	18,009	0	(
STREET LIGHTING	kW	4,833	979,604	3,105	979,604	3,105	260,941			979,604	3,105	-		979,604	(9,633)	
										-	-	-	-	-		1
										-	-	-	-	-		1
										-	-	-	-	-		1
										-	-	-	-	-		1
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										-	-	-	-	-		1
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										-	-		-			1
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										-	-			-		
										-	-	-	-	-		
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										-	-	-	-	-		
Total		28,147	459,373,031	543,242	206,186,873	511,626	\$ 17,045,846	3,857,378	7,699	455,515,653	535,543		-	202,329,495	\$ 346,905	i i
															\$ 346,905 \$ 0	

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

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

³ Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

⁴ If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance. If this is the case, this must be noted in the evidence and the proposed allocation methodology must be explained.

2021 Deferral/Variance Account Workform

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Virviewer 1900 C443 WM 11/100 C490 12/80 C403 C60 C1 0 RDV-Rest Marked Scalar 1900 C443 Virviewer 1900 C2407 C407			Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE <50 KW	GENERAL SERVICE 50- 999 KW	GENERAL SERVICE 1,000 - 4,999 KW	UN-METERED SCATTERED LOAD	SENTINEL LIGHTING	STREET LIGHTING
Single Telly Curpy Vision 2000 (a) 200 (a) 200 (a) 200 (b) 200 (c) 200 <th(c) 200<="" th=""> <th(c) 200<="" th=""> <th(c)< td=""><td>LV Variance Account</td><td>1550</td><td>(2.645)</td><td>kWh</td><td>(1.193)</td><td>(269)</td><td>(765)</td><td>(405)</td><td>(6)</td><td>(1)</td><td>(6)</td></th(c)<></th(c)></th(c)>	LV Variance Account	1550	(2.645)	kWh	(1.193)	(269)	(765)	(405)	(6)	(1)	(6)
Bith A. Weigher Marker Solves Diage 1960 (225, 52) With (10) (23, 77) (86, 20) (35, 33) (48) (17) (48) Diage Marker Solves Diage 104 225, 34 With (23, 34) (24, 35) (24, 35) (25, 35) (26, 35)	Smart Metering Entity Charge Variance Account	1551	(29,745)	# of Customers	(27,290)	(2.455)	0	0	0	0	0
Pick - Real Transmiss Network Orang 1964 222 (37) With 100 (38) 22 (36) 64 (12) 34 (36) 160 162 463 Very - Real Transmiss Demoke Orange 1969 72 (35) With 34 (36) 12 (37) 13 (37) 10 (37)	RSVA - Wholesale Market Service Charge	1580	(228,883)	kWh	(104,101)	(23.477)	(64.868)	(35,335)	(483)	(127)	(492)
Prior A. Press Prior A	RSVA - Retail Transmission Network Charge	1584	222.547	kWh	100.369	22.635	64.412	34.068	466	122	475
PROVE Prease reacting Clobal Augument 1980 1980 (20) 19	RSVA - Retail Transmission Connection Charge	1586	76.826	kWh	34,649	7.814	22,236	11.761	161	42	164
Price V. Disca Algainent 199 2.827.57 Non-Performance (19) (12) 11/7 (19) (19) (12) 11/7 (19) (12) 11/7 (12)	RSVA - Rower (avaluding Global Adjustment)	1588	536 394	kW/b	243 964	55.019	152.020	82.808	1 133	207	1 154
Display and Resource/Relind Regulatory Balances (2014) 196 0.0 <t< td=""><td>RSVA - Clobal Adjustment</td><td>1590</td><td>(2 562 575)</td><td>Non-RPP kWh</td><td>(46 445)</td><td>(89,179)</td><td>(1 511 479)</td><td>(890.653)</td><td>(12 184)</td><td>(228)</td><td>(12 407)</td></t<>	RSVA - Clobal Adjustment	1590	(2 562 575)	Non-RPP kWh	(46 445)	(89,179)	(1 511 479)	(890.653)	(12 184)	(228)	(12 407)
Disposition and Rescuery/Relation of Regulatory Balances (2011) 1992 0 6 0 0 0 0<	Disposition and Recovery/Refund of Regulatory Relances (2014)	1505	(2,002,010)	%	(40,440)	(03,113)	(1,011,413)	(000,000)	(12,104)	(220)	(12,407)
Decomposition and Rescover/Refund of Regulatory Balances (2010) 1926 0 0 0 0<	Disposition and Recovery/Refund of Regulatory Balances (2014)	1505	0	96	0	0	0	ů	0	0	0
Dispection and Rescreptibility of Sequence (2017) 199 0 5 0 <	Disposition and Recovery/Refund of Regulatory Balances (2015)	1505	0	70 9/	0	0	0	0	0	0	0
Display of the Display Planter, Bulling, Bu	Disposition and Recovery/Retund of Regulatory Balances (2016)	1595	0	70	0	0	0	0	0	0	0
Undposed and the decount feedball of regulatory beams (211) 136 0	Disposition and Recovery/Retund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Unposition of the Negligibility and the Negligibility and the Negligibility and the Negligibility and the Negligibility Acade 2, 200 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 92, 207 173, 104 174 133 1, 284 Other Regulary Acades, Sub-Accourt. Other 1060 0 <td>Disposition and Recovery/Retund of Regulatory Balances (2018)</td> <td>1595</td> <td>0</td> <td>%</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Disposition and Recovery/Retund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0
Life and Undows 1 Accounts (undows) 1 Accou	Disposition and Recovery/Retund of Regulatory Balances (2019)	1595	0	70	0	0	0	0	0	0	0
Other Regulatory Asses - Sub-Account - Deferred [FBS Taranton Costs 1590 (FL739) KVM CG439 (FE7 (FL730)	Total of Group 1 Accounts (excluding 1589)		574,494		246,398	59,267	173,034	92,897	1,271	333	1,294
Paile Attachment Nervenue 1958	Other Regulatory Assets - Sub-Account - Deferred IERS Transition Costs	1508	(6.758)	kWh	(3.048)	(687)	(1.956)	(1.034)	(14)	(4)	(14)
State String Construct Const	Pole Attachment Revenue Variance	1508	(413,709)	Distribution Rev.	(273.005)	(45.593)	(65.691)	(20,250)	(1.025)	(1.812)	(6.333)
Other Regulatory Aseds - So-Account - Interment Cape 1068 0	Retail Service Charre Incremental Revenue	1508	0	kWh	0	0	0	0	0	0	0
Cher Regulatory Assets: Sub-Accourt - Incremental Capital Charges 1508 0 <th< td=""><td>Other Berule Charge Incentententente</td><td>1500</td><td>0</td><td>kW/h</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	Other Berule Charge Incentententente	1500	0	kW/h	0	0	0	0	0	0	0
Cither Regulatory Assets - Sub-Account - Steerage Asymmetrical 100 0 </td <td>Other Regulatory Assets - Sub-Account - Incremental Canital Charges</td> <td>1500</td> <td>0</td> <td>k\//b</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Other Regulatory Assets - Sub-Account - Incremental Canital Charges	1500	0	k\//b	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Step Assessment 100 20.385 WTM 0 14 20.883 68.877 01 02 01 72 434 Other Regulatory Assets - Sub-Account - Depreciation Adjustment 1568 0 kWh 0	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1500	0	k/M/b	0	0	0	0	0	0	0
Order Description Dial Dia Dia Dial	Other Regulatory Assets - Sub-Account - Steeles Asymmetrical	1000	202.255	KVVII k\A/b	01 714	20.682	50 957	21 120	426	112	424
Other Regulatory Assets - Sub-Account - Incremental Cape Expenditures 1508 0.0000 0.0111	Other Regulatory Assets - Sub-Account - OEB Assessment	1508	203,355	KVVII k\A/b	91,714	20,083	56,657	31,130	420	112	434
Under Regulatory Assets - Sub-Account - Depreciation Production - Depreciation Programment (Deter Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depreciation (Expension Expension) 1030 1,000 0,000 0	Other Description Assets Outh Assess A Description Adjustment	1508	0	KVVII LAA/b	100,500	444.074	040.007	400.505	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depredation Expense 1508 0 NVm 0	Other Regulatory Assets - Sub-Account - Depreciation Adjustment	1508	1,100,879	kwn	496,500	111,9/1	318,627	168,525	2,305	604	2,348
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depresation Expense 108 0 kWh 0	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures	1508	0	kwn	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Cape Expenditures Acting Revenues 0	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Depreciation Expense	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Asseb - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues 1608 0 kWh 0	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Accumulated Depreciation	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Accourt. Incremental Cap Expenditures Rate Rider Revenues, Ca 1568 0 KWh 0	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues, Ca 100 0	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Carrying Charges	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail 1518 47,522 kWh 21,433 4,833 13,754 7,275 100 26 101 Persion & Orcel Versus Actual Cash Payment Differential Carrying Charges 1522 0 kWh 0 <	Other Regulatory Assets - Sub-Account - Incremental Cap Expenditures Rate Rider Revenues, Ca	1508	0	kWh	0	0	0	0	0	0	0
Pension & OPEB Forecast Accural versus Actual Cash Payment Differential Carrying Charges 152 0 kWh 0	Retail Cost Variance Account - Retail	1518	47,522	kWh	21,433	4,833	13,754	7,275	100	26	101
Misc. Deferred Debits O 0 1 0 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0 1 1 0	Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR 1548 664 KWh 299 67 192 102 1 0 1 Extra-Ordinary Event Costs 1572 0 KWh 0	Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Extra-Ordinay Event Costs 1572 0 W/h 0 <th< td=""><td>Retail Cost Variance Account - STR</td><td>1548</td><td>664</td><td>kWh</td><td>299</td><td>67</td><td>192</td><td>102</td><td>1</td><td>0</td><td>1</td></th<>	Retail Cost Variance Account - STR	1548	664	kWh	299	67	192	102	1	0	1
Deferred Rate Impact Amounts 1574 0 W/h 0	Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
RSVA One-time 1582 0 kWh 0	Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits 2425 0 W/h 0<	RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts Difference Nith 333,892 91,274 323,783 186,748 1,793 (1,074) (3,464) PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account a coount) 1592 0 kWh 0 <td< td=""><td>Other Deferred Credits</td><td>2425</td><td>0</td><td>kWh</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Interview Output Outp	Total of Group 2 Accounts	2120	931 953		333 892	91 274	323 783	185 748	1 793	(1 074)	(3 464)
PILs and Tax Variance for 2006 and Subsequent Years 1592 0 kWh 0	Total of Gloup 2 Accounts			I	000,002	01,214	010,100	100,140	1,100	(1,014)	(0,101)
Instruction 1592 0 kWh 0	PILs and Tax Variance for 2006 and Subsequent Years										
PLis and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes 1592 0 KWh 0 <td>(excludes sub-account and contra account)</td> <td>1592</td> <td>0</td> <td>kWh</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
Inclusion fact function conception reads out of straining of the straining of	PILs and Tax Variance for 2006 and Subsequent Vears, Sub-account CCA Changes	1592	0	kWh	0	0	0	0	0	0	0
Inclusion Account (Sold of Account	Total of Account 1602	1002	0	NVVII	0	0	0	Ő	0	0	0
LRAM Variance Account (Enter dollar amount for each class) 1568 346,905 172,972 108,575 39,079 35,912 0 0 (9,633) Renewable Generation Connection OM&A Deferral Account 1532 0 kWh 0	Total of Account 1592		U		Ŭ	0	0	Ů Ů	0	0	v
Renewable Generation Connection OM&A Deferral Account 1532 0 KWh 0	LRAM Variance Account (Enter dollar amount for each class)	1568	346,905		172,972	108,575	39,079	35,912	0	0	(9,633)
Intellevalue Generation Connection Owner Detering recount 1522 0 Nm 0	Renowable Connection OM&A Deformal Account	1522	0	k\//b	0	0	0	0	0	0	0
	Smart Mater Capital and Recovery Offeet Variance, Sub Account, Stranded Mater Caste	1555	99.411	k\//b	44.835	10 111	28 772	15 218	208	55	212
	Smart Weter Capital and Recovery Onset Variance - Sub-Account - Stranded Weter Costs	1555	33,411	NVVII	44,835	10,111	20,772	13,210	200	55	212
Total of Group 1 Accounts (1550, 1551, 1584, 1586, and 1595) 266, 983 106, 535 27, 725 85, 982 45, 424 624 462 623	Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		266 983		106 535	27 725	85.882	45 424	621	163	633
Total of Scip into and 1588 (not into into into into into into into i	Total of Account 1580 and 1588 (not allocated to WMPs)		307 511		139.863	31 542	87 152	40,424	649	170	661
Total Checken (1300 and 1300 (101 and case (10 mmrs)) 301,11 (135,003 31,192 01,102 41,141) 043 (110 and case (10 mmrs)) 001 (101 and case (10 mmrs)) 001 (101 and case (10 mmrs)) 01,11 (135,003 01,192 01,102 41,141) (100 (101 and case (10 mmrs)) (110 001 (110 and case (10 mmrs)) (110 001 (110 and case (10 mmrs)) (110 001 (110 and case (10 mmrs)) (110 and case (10 mmrs)	Account 1589 (allocated to Non-WMPs)		(2 562 575)		(46,445)	(99.179)	(1 511 479)	(990 653)	(12 184)	(228)	(12,407)
	Account 1999 (unocated to Hon-Himrs)		(2,302,375)		(40,443)	(03,1/3)	(1,311,473)	(050,053)	(12,104)	(220)	(12,407)
Group 2 Accounts (including 1592, 1532, 1555) 1,031,364 378,727 101,385 352,555 200,966 2,002 (1,019) (3,252)	Group 2 Accounts (including 1592, 1532, 1555)		1,031,364		378,727	101,385	352,555	200,966	2,002	(1,019)	(3,252)
								. ,			
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component 1575 0 kWh 0	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component 1576 0 kWh 0 0 0 0 0 0 0 0 0 0	Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total of Accounts 1575 and 1576 0 0 0 0 0 0 0 0 0 0 0 0 0	Total of Accounts 1575 and 1576		0		0	0	0	0	0	0	0

2021 Deferral/Variance Account Workform

2016

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed

Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (0, from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current vear reousted for disposition?

Did you have any customers who transitioned between Class A and 2b Class B (transition customers) during the period the Account 1580, subaccount CBR Class B balance accumulated (Ls. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition?

(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)

riance accumulated would be 2016 to 2018.)

(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA

2017 Note that the sub-account was established in 2015.

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated

> Transition Customers - Non-loss Adjusted Billing Determinants by Customer 2019 July to December 2018 January to June July to December Rate Class January to June January to June GENERAL SERVICE 1,000 - 4,999 KW Lustomer 1 kWh 11,111,820 kW 21,945 22,030 Class A/B A 1,737,019 4,517 Customer 2 2,014,005 GENERAL SERVICE 50-999 KW kWh kW Class A/B 1.578.641 1.373.184 1.400.160 1.219.679 Customer 3 GENERAL SERVICE 50-999 KW kWh kW 5,184 4,746 4,441 4,87 Class A/B Α B 3,465,871 В A A 3,446,976 3,042,225 A 3,664,684 Customer 4 GENERAL SERVICE 1.000 - 4.999 KW kWh kW Class A/B Α В В Α GENERAL SERVICE 50-999 KW 1 949 650 2 448 361 Customer 5 kWh kW Class A/B 4,463 5,412 1 596 194 1 141 298 Customer 6 GENERAL SERVICE 1 000 - 4 999 KW kWh 378 601 373,747 kW 1,411 734 8,234 13,291 Class A/B А B 5,218,187 10,051 4,932,042 9,120 Customer 7 GENERAL SERVICE 1,000 - 4,999 KW kWh kW Class A/B 5,270,572 8,865 Customer 8 GENERAL SERVICE 1,000 - 4,999 KW kWh kW 5,431,971 9,147 Class A/B kWh R Customer 9 4.767.303 6.889.069 kW 18,658 26,868 Class A/B А В Customer 10 kWł kW 10,388 10,722 Class A/B в Customer 11 kWh kW 949,464 999,018 3,345 2,644 Class A/B 4,849,193 11,964 4,931,341 10,137 Customer 12 kWh kW Class A/B

Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1580 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition) was interim or final) to the current year requested for disposition).

3b

In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year (including any transition customers identified in tables a dave)e; and i) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the est year.

	Rate Classes with Class A Customers - Billing Determinants by Rate Class		Transition Customers (Total Class A and B Consumption)		Class A Customer for	Full Year (Total Class A Consumption)	
	Rate Class		Test Year Forecast	Test Year Forecast	2019	2018	2017
- [GENERAL SERVICE 50-999 KW	kWh			9,442,870	8,136,275	
- [kW			23,813	19,321	
- [GENERAL SERVICE 1,000 - 4,999 KW	kWh			57,993,483	55,652,011	10,547,772
- F		kw.			117 555	143.484	46.116

Contario Energy Board 2021 Deferral/Variance Account Workform

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

Year Account 1589 GA Balance Last Disposed



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

		Total	2019	2018	2017
Non-RPP Consumption Less WMP Consumption	Α	700,302,783	236,800,333	231,867,202	231,635,248
Less Class A Consumption for Partial Year Class A Customers	В	52,316,521	5,145,904	14,257,025	32,913,592
Less Consumption for Full Year Class A Customers	С	141,772,411	67,436,353	63,788,286	10,547,772
Total Class B Consumption for Years During Balance			164 018 076	153 831 801	100 172 004
Accumulation	D = A-B-C	506,213,851	104,210,070	153,621,691	100,173,004
All Class B Consumption for Transition Customers	E	52,034,385	7,262,816	13,748,398	31,023,171
Transition Customers' Portion of Total Consumption	F = E/D	10.28%			

Allocation of Total GA Balance \$

Total GA Balance	G	-\$	2,856,164
Transition Customers Portion of GA Balance	H=F*G	-\$	293,589
GA Balance to be disposed to Current Class B Customers through			
Rate Rider	I=G-H	-\$	2,562,575

Allocation of GA Balances to Class A/B Transition Customers

# Of Class A/B Transition Customers	12						
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1	11,111,820	0	0	11,111,820	21.35%	-\$ 62,695	-\$ 5,225
Customer 2	2,014,005	0	0	2,014,005	3.87%	-\$ 11,363	-\$ 947
Customer 3	2,773,344	0	1,373,184	1,400,160	5.33%	-\$ 15,648	-\$ 1,304
Customer 4	6,508,096	0	3,465,871	3,042,225	12.51%	-\$ 36,720	-\$ 3,060
Customer 5	1,949,650	0	0	1,949,650	3.75%	-\$ 11,000	-\$ 917
Customer 6	1,515,045	373,747	0	1,141,298	2.91%	-\$ 8,548	-\$ 712
Customer 7	4,932,042	0	0	4,932,042	9.48%	-\$ 27,828	-\$ 2,319
Customer 8	5,431,971	0	0	5,431,971	10.44%	-\$ 30,648	-\$ 2,554
Customer 9	6,889,069	6,889,069	0	0	13.24%	-\$ 38,870	-\$ 3,239
Customer 10	3,110,685	0	3,110,685	0	5.98%	-\$ 17,551	-\$ 1,463
Customer 11	949,464	0	949,464	0	1.82%	-\$ 5,357	-\$ 446
Customer 12	4,849,193	0	4,849,193	0	9.32%	-\$ 27,360	-\$ 2,280
Total	52,034,385	7,262,816	13,748,398	31,023,171	100.00%	-\$ 293,589	

2021 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 customer who made the change. 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 prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

2017

Year Account 1580 CBR Class B was Last Disposed

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2019	2018
Total Consumption Less WMP Consumption	A	468,667,535	236,800,333	231,867,202
Less Class A Consumption for Partial Year Class A Customers	В	19,402,929	5,145,904	14,257,025
Less Consumption for Full Year Class A Customers	С	131,224,639	67,436,353	63,788,286
Total Class B Consumption for Years During Balance			464 048 076	453 034 004
Accumulation	D = A-B-C	318,039,967	104,210,070	153,621,691
All Class B Consumption for Transition Customers	E	21,011,214	7,262,816	13,748,398
Transition Customers' Portion of Total Consumption	F = F/D	6.61%		

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	-\$	50,608
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	3,343
CBR Class B Balance to be disposed to Current Class B Customers			
through Rate Rider	I=G-H	-s	47.264

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

Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2019	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	Revised Monthly Payment
Customer 3	1,373,184	-	1,373,184	6.54%	-\$ 219	-\$ 1	3 \$ -
Customer 4	3,465,871	-	3,465,871	16.50%	-\$ 552	-\$ 4	5 \$ -
Customer 6	373,747	373,747	-	1.78%	-\$ 59	-\$	5 \$ -
Customer 9	6,889,069	6,889,069	-	32.79%	-\$ 1,096	-\$ 9	\$-
Customer 10	3,110,685	-	3,110,685	14.80%	-\$ 495	-\$ 4	\$-
Customer 11	949,464	-	949,464	4.52%	-\$ 151	-\$ 1	3 \$ -
Customer 12	4,849,193	-	4,849,193	23.08%	-\$ 772	-\$ 6	I\$ -
Total	21,011,214	7,262,816	13,748,398	100.00%	-\$ 3,343	-\$ 27	9 \$ -

If the CBR Class B rate rider calculated in tab 7 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders

2021 Deferral/Variance Account Workform

2017

No Input Required in this tab. The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The Year the Account 1580 CBR Class B was Last Disposed.

								Metered Consumption for Cu Customers (Total Consumptio	rrent Class B on LESS WMP,	
		Total Metered Fo	precast	Forecast Total Metered Te	est Year kWh	Forecast Total Metered Te	st Year kWh for	Class A and Transition C	ustomers'	
		Consumption Min	Consumption Minus WMP		for Full Year Class A Customers		Transition Customers		Consumption)	
		kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL		207,178,634	-	0	0	0	0	207,178,634	-	45%
GENERAL SERVICE <50 KW		46,722,885	-	0	0	0	0	46,722,885	-	10%
GENERAL SERVICE 50-999 KW		129,098,610	363,385	0	0	0	0	129,098,610	363,385	28%
GENERAL SERVICE 1,000 - 4,999 KW		70,322,012	168,373	0	0	0	0	70,322,012	168,373	15%
UN-METERED SCATTERED LOAD		962,029	-	0	0	0	0	962,029	-	0%
SENTINEL LIGHTING		251,879	680	0	0	0	0	251,879	680	0%
STREET LIGHTING		979,604	3,105	0	0	0	0	979,604	3,105	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
			-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
		-	-	0	0	0	0	-	-	0%
			-	0	0	0	0	-	-	0%
	Total	455,515,653	535,543	-	-	-	-	455,515,653	535,543	100%

2021 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months) 24

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	# of Customers	20,852	\$ 246,398	0.4924
GENERAL SERVICE <50 KW	kWh	46,722,885	\$ 59,267	0.0006
GENERAL SERVICE 50-999 KW	kW	371,084	\$ 85,882	0.1157
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	\$ 92,897	0.2759
UN-METERED SCATTERED LOAD	kWh	962,029	\$ 1,271	0.0007
SENTINEL LIGHTING	kW	680	\$ 333	0.2447
STREET LIGHTING	kW	3,105	\$ 1,294	0.2084
			\$-	-
		-	\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$ -	-
			\$-	-
		-	\$ -	-
			\$ -	-
Total			\$ 487,342	

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL		-	\$-	-
GENERAL SERVICE <50 KW		-	\$-	-
GENERAL SERVICE 50-999 KW	kW	363,385	\$ 87,152	0.1199
GENERAL SERVICE 1,000 - 4,999 KW		-	\$-	-
UN-METERED SCATTERED LOAD		-	\$ -	-
SENTINEL LIGHTING		-	\$-	-
STREET LIGHTING		-	\$-	-
		-	\$-	-
			\$-	-
		-	\$ -	-
		-	\$ -	-
		-	\$-	-
		-	\$-	-
			\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$-	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 87,152	

Total \$ 87,152 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	Units	kW / kWh / # of	Allocated Sub- account 1580 CBR	Rate Rider for Sub-account	Revised Rate Rider for Deferral/Variance	If the rate rider calculated counds to zero at the fourth docimal
(Enter Nate Classes in Cells Delow)		Customers	Class B Balance	1580 CBR Class	Accounts	in the rate rider calculated rounds to zero at the rount decimar
RESIDENTIAL	# of Customers	20,852	-\$ 21,497	- 0.0036	\$-	place in one or more rate classes (except for the Standby rate
GENERAL SERVICE <50 KW	kWh	46,722,885	-\$ 4,848	- 0.0000	s -	class), the entire balance in Account 1580, Sub-account CBR
GENERAL SERVICE 50-999 KW	kW	363,385	-\$ 13,395	- 0.0015	\$-	Class B will be added to the Account 1580 WMS and disposed
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	-\$ 7,297	- 0.0018	\$-	through the applicable general DVA rate rider.
UN-METERED SCATTERED LOAD	kWh	962,029	-\$ 100	- 0.0000	\$-	
SENTINEL LIGHTING	kW	680	-\$ 26	- 0.0016	s -	
STREET LIGHTING	kW	3,105	-\$ 102	- 0.0014	\$-	
			\$-	-	\$-	
			\$-	-	s -	
		-	\$ -	-	\$-	
		-	\$ -	-	\$-	
		-	\$-	-	\$-	
		-	\$ -	-	\$-	
			\$-	-	\$-	
		-	\$-	-	\$-	
		-	\$-	-	\$-	
		-	\$ -	-	\$-	
			\$-	-	s -	
		-	\$ -	-	\$ -	
			\$-	-	\$-	
Total			-\$ 47,264]

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 (Enter Rate Classes in cells below)	Units	kWh	A	llocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	3,667,062	-\$	46,445	- 0.0063
GENERAL SERVICE <50 KW	kWh	7,041,139	-\$	89,179	- 0.0063
GENERAL SERVICE 50-999 KW	kWh	119,339,640	-\$	1,511,479	- 0.0063
GENERAL SERVICE 1,000 - 4,999 KW	kWh	70,322,012	-\$	890,653	- 0.0063
UN-METERED SCATTERED LOAD	kWh	962,029	-\$	12,184	- 0.0063
SENTINEL LIGHTING	kWh	18,009	-\$	228	- 0.0063
STREET LIGHTING	kWh	979,604	-\$	12,407	- 0.0063
	kWh	-	\$	-	-
	kWh	-	\$		-
	kWh	-	\$	-	-
	kWh	-	\$		-
	kWh		\$		-
	kWh	-	\$	-	-
	kWh	-	\$		-
	kWh	-	\$	-	-
	kWh	-	\$		-
	kWh		\$		-
	kWh	-	\$		-
	kWh	-	\$	-	-
	kWh	-	\$		-
Total			-\$	2,562,575	

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers		cated Group 2 Balance	R	ate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	20,852	\$	378,727	\$	0.76
GENERAL SERVICE <50 KW	kWh	46,722,885	\$	101,385	\$	0.0011
GENERAL SERVICE 50-999 KW	kW	371,084	\$	352,555	\$	0.4750
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	\$	200,966	\$	0.5968
UN-METERED SCATTERED LOAD	kWh	962,029	\$	2,002	\$	0.0010
SENTINEL LIGHTING	kW	680	-\$	1,019	-\$	0.7494
STREET LIGHTING	kW	3,105	-\$	3,252	-\$	0.5236
		-	\$	-	\$	
			\$	-	\$	
		-	\$	-	\$	
		-	\$	-	\$	
		-	\$	-	\$	
		-	\$	-	\$	
			\$	-	\$	-
		-	\$	-	\$	
			\$	-	\$	-
		-	\$	-	\$	-
		-	\$	-	\$	-
			\$	-	\$	-
		-	\$	-	\$	
Total			\$	1.031.364		

Rate Rider Calculation for Accounts 1575 and 1576

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

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL	# of Customers	20,852	\$-	-
GENERAL SERVICE <50 KW			\$-	
GENERAL SERVICE 50-999 KW			\$-	-
GENERAL SERVICE 1,000 - 4,999 KW			\$-	-
UN-METERED SCATTERED LOAD			\$-	-
SENTINEL LIGHTING			\$-	-
STREET LIGHTING			\$-	-
			\$-	-
		-	\$-	-
			\$-	-
			\$-	-
			\$-	-
			\$-	-
		-	\$-	-
			\$-	-
		-	\$-	-
			\$-	-
		-	\$-	-
		-	\$-	-
			\$-	-
Total			\$ -	

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in months) 24

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL	# of Customers	20,852	\$ 172,972	0.3456
GENERAL SERVICE <50 KW	kWh	46,722,885	\$ 108,575	0.0012
GENERAL SERVICE 50-999 KW	kW	371,084	\$ 39,079	0.0527
GENERAL SERVICE 1,000 - 4,999 KW	kW	168,373	\$ 35,912	0.1066
UN-METERED SCATTERED LOAD	kWh	962,029	\$-	
SENTINEL LIGHTING	kW	680	\$ -	-
STREET LIGHTING	kW	3,105	-\$ 9,633	- 1.5512
			\$ -	
		-	\$ -	-
		-	\$-	
		-	\$ -	-
		-	\$ -	
			\$ -	
		-	\$-	
		-	\$-	
		-	\$-	
		-	\$ -	
			\$ -	
		-	\$ -	-
		-	\$ -	-
Total			\$ 346,905	

Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts are to be on a per customer basis. Please choose "# of customers" for the **Residential class**.

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts, including Accounts 1575 and 1576 are to be on a per customer basis. Please choose "# of customers" for the **Residential class**.

1

Appendix 9-2: Depreciation Adjustment Decision



Ontario Energy Board Commission de l'énergie de l'Ontario

DECISION AND RATE ORDER EB-2017-0045

HALTON HILLS HYDRO INC.

Application for rates and other charges to be effective May 1, 2018

BEFORE: Lynne Anderson Presiding Member

> Allison Duff Member

April 26, 2018

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1 INTRODUCTION AND SUMMARY

Through this Decision and Rate Order, the Ontario Energy Board (OEB) is providing its finding on three applications filed by Halton Hills Hydro Inc. (Halton Hills Hydro), as amended during the course of the proceeding. These applications are described below.

Halton Hills Hydro filed applications on September 25, 2017, October 23, 2017 and December 1, 2017. Halton Hills Hydro's applications are for, respectively, rates pursuant to the OEB's Price Cap Incentive Rate-setting (Price Cap IR) framework, the establishment and disposition of a deferral and variance account (DVA) to account for and remedy an error related to depreciation expense, and recovery of costs incurred as a result of a pay equity settlement agreement (Z-factor). The above noted application made with respect to the OEB's Price Cap IR framework was an incentive rate-setting mechanism (IRM) application.

The applications were heard together by the OEB in this proceeding.

Halton Hills Hydro serves about 22,000 mostly residential and commercial electricity customers in the Town of Halton Hills. The company is seeking the OEB's approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario.

A distributor may choose one of three rate-setting methodologies approved by the OEB. Each of these is explained in the OEB's <u>Chapter 3 Filing Requirements for Incentive</u> <u>Rate-Setting Applications</u> (Chapter 3 Filing Requirements).

As noted above, Halton Hills Hydro's application is based on a Price Cap IR with a fiveyear term. The Price Cap IR option involves the setting of rates through a cost of service application in the first year. Mechanistic price cap adjusments, based on inflation and the OEB's assessment of the distributor's efficiency, are then approved through IRM applications in each of the ensuing four (adjustment) years.

As a result of the OEB's findings in this Decision, there will be a monthly bill decrease of \$0.17 for a residential customer consuming 750 kWh, effective May 1, 2018.

Halton Hills Hydro has also applied to change the composition of its distribution service rates. Residential distribution service rates currently include a fixed monthly charge and a variable usage charge. In 2015, the OEB issued a policy to transition these rates to a

fully fixed structure over a four-year period beginning in 2016.¹ Accordingly, the fixed monthly charge for 2018 has once again been adjusted upward in this Decision by more than the mechanistic price cap adjustment alone. The variable usage rate is commensurately lower. This policy change does not affect the total revenue that distributors collect from residential customers.

With respect to the IRM application, the OEB grants approval of a price cap adjustment of 1.20% (section 4), Retail Transmission Service Rates (RTSRs) (section 5), and the applicant's proposed disposition of Group 1 deferral and variance accounts (section 6) and proposed residential rate design (section 7).

In section 8, the OEB grants partial approval of Halton Hills Hydro's application for a new deferral account for depreciation.

Finally, section 9 deals with the application for a Z-factor. The OEB does not approve the Z-factor claim.

¹ OEB Policy – "A New Distribution Rate Design for Residential Electricity Customers." EB-2012-0410, April 2, 2015
2 THE PROCESS

The OEB follows a standardized and streamlined process for hearing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes information from the distributor's past proceedings and annual reporting requirements. A distributor will then review and complete the Rate Generator Model and include it with its application. During the course of the proceeding, the Rate Generator Model will also be updated or corrected, as required.

The Rate Generator Model updates base rates, retail transmission service rates and, if applicable, shared tax saving adjustments. It also calculates rate riders for the disposition of deferral and variance account balances.

Halton Hills Hydro filed its applications on September 25, 2017, October 23, 2017 and December 1, 2017 under section 78 of the *Ontario Energy Board Act, 1998* (OEB Act). The Chapter 3 Filing Requirements are applicable to the Price Cap IR and Z-factor applications. The eligibility criteria for the establishment of new deferral and variance accounts are in section 2.9.6 of the OEB's *Filing Requirements For Electricity Distribution Rate Applications - Chapter 2 Cost of Service* (Chapter 2 Filing Requirements). Notice of Halton Hills Hydro's application was issued on December 12, 2017. School Energy Coalition (SEC) and Vulnerable Energy Consumers Coalition (VECC) responded to the Notice and became parties to the proceeding. OEB staff also participated in the proceeding. Cost awards were allowed only in relation to the applicant's proposal to establish and dispose of a depreciation deferral account and the Z-factor application.

In response to an interrogatory by SEC, Halton Hills Hydro filed the Memorandum of Agreement regarding Pay Equity Maintenance, dated February 2, 2017, between the utility and the Power Worker's Union, CUPE Local 1000 (the Agreement or Pay Equity Memo). In its Decision on Confidentiality Request and Procedural Order No. 4, issued March 9, 2018, the OEB found that sections of the Memorandum of Agreement were not relevant to the proceeding, and the remaining sections were not granted confidential treatment. The OEB directed Halton Hills Hydro to place these sections on the public record by March 12, 2018. Halton Hills Hydro complied with this requirement.

The applications were supported by pre-filed written evidence and a completed Rate Generator Model. During the course of the proceeding, the applicant responded to interrogatories and, where required, updated and clarified the evidence. Final submissions on the applications were filed by Halton Hills Hydro, OEB staff, SEC, and VECC.

3 ORGANIZATION OF THE DECISION

In this Decision, the OEB addresses the following issues, and provides reasons for approving or denying Halton Hills Hydro's proposals relating to each of them:

- IRM Application
 - Price Cap Adjustment
 - Retail Transmission Service Rates
 - Group 1 Deferral and Variance Accounts
 - Residential Rate Design
- Application for New Deferral Account for Depreciation
- Application for a Z-factor

In the final section, the OEB addresses the steps to implement the final rates that flow from this Decision.

4 PRICE CAP ADJUSTMENT

Halton Hills Hydro seeks to increase its rates, effective May 1, 2018, based on a mechanistic rate adjustment using the OEB-approved *inflation minus X-factor* formula applicable to Price Cap IR applications. Halton Hills Hydro included an adjustment of 1.90% in its application, pending the OEB's update to the formula parameters.²

The components of the Price Cap IR formula applicable to Halton Hills Hydro are set out in Table 4.1, below. Inserting these components into the formula results in a 1.20% increase to Halton Hills Hydro's rates: 1.20% = 1.20% - (0.00% + 0.00%).

Components		Amount
Inflation Factor ³		1.20%
X-Factor	Productivity ⁴	0.00%
	Stretch (0.00% – 0.60%) ⁵	0.00%

Table 4.1: Price Cap IR Adjustment Formula

The inflation factor of 1.20% applies to all Price Cap IR applications for the 2018 rate year. OEB staff also submitted that an adjustment of 1.20% should be used and be effective May 1, 2018, with agreement by Halton Hills Hydro in its reply submission.

The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that will vary among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience

⁴ Ibid.

² Halton Hills Hydro 2018 IRM Application, September 25, 2017, page 4

³ Report of the OEB – "Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors." EB-2010-0379, December 4, 2013

⁵ The stretch factor groupings are based on the Report to the Ontario Energy Board – "Empirical Research in Support of Incentive Rate-Setting: 2016 Benchmarking Update", prepared by Pacific Economics Group LLC., July 2017

declining net income.

The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all Price Cap IR applications for the 2018 rate year.

The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The most efficient distributor would be assigned the lowest stretch factor of 0.00%. Conversely, a higher stretch factor would be applied to a less efficient distributor (in accordance with its cost performance relative to expected levels) to reflect the incremental productivity gains that the distributor is expected to achieve. The stretch factor assigned to Halton Hills Hydro is 0.00%.

Findings

The OEB finds that Halton Hills Hydro's request for a 1.20% Price Cap IR adjustment is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Halton Hills Hydro's new rates shall be effective May 1, 2018.

The adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.⁶

⁶ Price Cap IR and Annual IR Index adjustments do not apply to the following rates and charges: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges, microFIT charge, and retail service charges.

5 RETAIL TRANSMISSION SERVICE RATES

Distributors charge RTSRs to their customers to recover the amounts they pay to a transmitter, a host distributor or both for transmission services. All transmitters charge Uniform Transmission Rates (UTRs) approved by the OEB to distributors connected to the transmission system. Host distributors charge host-RTSRs to distributors embedded within the host's distribution system.

Halton Hills Hydro is partially embedded within Hydro One Networks Inc.'s distribution system and is requesting approval to adjust the RTSRs that it charges its customers to reflect the rates that it pays for transmission services included in Table 5.1 and Table 5.2.

OEB staff submitted that the UTRs that were updated effective January 1, 2018 should be incorporated into the 2018 Rate Generator Model. Halton Hills Hydro agreed in its reply submission.

Current Approved UTRs (2018)	per kWh
Network Service Rate	\$3.61
Connection Service Rates	
Line Connection Service Rate	\$0.95
Transformation Connection Service Rate	\$2.34

Table 5.1: UTRs⁷

⁷ Decision and Order, EB-2017-0359, February 1, 2018

Current Approved Sub-Transmission Host-RTSRs (2017)	per kWh
Network Service Rate	\$3.19
Connection Service Rates	
Line Connection Service Rate	\$0.77
Transformation Connection Service Rate	\$1.75

Table 5.2: Hydro One Networks Inc. Sub-Transmission Host-RTSRs⁸

Findings

Halton Hills Hydro's proposed adjustment to its RTSRs is approved. The RTSRs were adjusted based on the current host-RTSRs and the UTRs current at the time of the filing. The OEB finds that the new 2018 UTRs are to be incorporated into the rate model to adjust the RTSRs that Halton Hills Hydro will charge its customers accordingly.

The differences resulting from the approval of new 2018 host-RTSRs will be captured in Accounts 1584 and 1586 for future disposition.

⁸ Decision and Order, EB-2016-0081, December 21, 2016

6 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts in order to determine whether their total balance should be disposed.⁹ OEB policy requires that Group 1 accounts be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of \$0.001 per kWh, unless a distributor justifies why balances should not be disposed.¹⁰ If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2016 actual year-end total balance for Halton Hills Hydro's Group 1 accounts including interest projected to April 30, 2018 is a credit amount of \$1,148,898. This amount represents a total credit claim of \$0.0023 per kWh, which exceeds the disposition threshold. Halton Hills Hydro proposes the disposition of this credit amount over a one-year period. In its submission, OEB staff supported the disposition of the Group 1 account credit balance of \$1,148,898, with agreement by Halton Hills Hydro in its reply submission.

Included in the balance of the Group 1 accounts is the Global Adjustment (GA) account credit balance of \$227,590. A customer's costs for the commodity portion of its electricity service reflects the sum of two charges: the price of electricity established by the operation of the Independent Electricity System Operator (IESO) administered wholesale market, and the GA.¹¹

The GA is paid by consumers in several different ways:

- For Regulated Price Plan (RPP) customers, the GA is incorporated into the standard commodity rates, therefore there is no variance account for the GA.
- Customers who participate in the Ontario Industrial Conservation Initiative program are referred to as "Class A" customers. These customers are assessed

⁹ Group 1 accounts track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a temporary charge or credit known as a rate rider.

¹⁰ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009

¹¹ The GA is established monthly, by the IESO, and varies in accordance with market conditions. It is the difference between the market price and the sum of the rates paid to regulated and contracted generators and conservation and demand management (demand response) program costs.

GA costs through a peak demand factor that is based on the percentage their demand contributes to the top five Ontario system peaks. This factor determines a Class A customer's allocation for a year-long billing period that starts in July every year. As distributors settle with Class A customers based on the actual GA costs there is no resulting variance.

 "Class B" non-RPP customers pay the GA charge based on the amount of electricity they consume in a month (kWh). Class B non-RPP customers are billed GA based on an IESO published GA price. For Class B non-RPP customers, distributors track any difference between the billed amounts and actual costs in the GA Variance Account for disposal, once audited.

Under the general principle of cost causality, customer groups that cause variances should be responsible for paying (or receiving credits) for their disposal. The movement from one class to another should not prevent identifiable customers from paying down/receiving a debit/credit balance.

Halton Hills Hydro proposes the refund of its GA variance account credit balance of -\$225,036 as at December 31, 2016, including interest to April 30, 2018, in accordance with Table 6.1:

Proposed Amounts	Proposed Method for Refund
A credit balance of \$225,036 refunded to customers who were Class B for the entire period from January 2015 to December 2016	per kWh rate rider
A credit balance of \$2,554 from customers formely in Class B during the period January 2015 to December 2016 who were reclassified to Class A	12 equal installments ¹²

Table 6.1: Refund of GA Variance

The balance of the Group 1 accounts includes a credit balance of \$38,933 for the refund of Capacity Based Recovery (CBR) charges for Class B customers related to the IESO's wholesale energy market Demand Response 3 program. Distributors paid CBR

¹² 2018 IRM Rate Generator Model, Tab 6.1a "GA Allocation"

charges to the IESO in 2015 and 2016 and recorded these to a dedicated sub-account. The disposition of this sub-account is impacted by whether or not a distributor had any customers who were part of Class A during the period from January 2015 to December 2016.

Halton Hills Hydro had a Class A customer during the period from January 2015 to December 2016. The distributor applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers, in order to ensure proper allocation between Class A and Class B customers.

As one customer was reclassified between Class A and Class B during the period from January 2015 to December 2016, Halton Hills Hydro requested refunding of a portion of CBR Class B costs by way of 12 equal installments.¹³

The remaining Group 1 accounts being sought for disposition, through the general Deferral and Variance Account rate rider and the non-Wholesale Market Participant (non-WMP) rate rider allocated to the GS 1,000 to 4,999 kW service rate class, include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. The Group 1 accounts have a credit balance of \$882,375, which results in a refund to customers.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.¹⁴ Halton Hills Hydro's proposal for a one-year disposition period is in accordance with the OEB's policy.¹⁵

Findings

The OEB approves the disposition of a credit balance of \$1,148,898 as of December 31, 2016, including interest projected to April 30, 2018 for Group 1 accounts. This includes balances accumulated in 2015 and 2016, as no deferral and variance account balances were cleared in Halton Hills Hydro's 2017 IRM application.

¹³ 2018 IRM Rate Generator Model, Tab 6.2a "CBR B_Allocation"

¹⁴ Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016

¹⁵ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009

The following table identifies the principal and interest amounts which the OEB approves for disposition.

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	834,834	21,393	856,227
Smart Meter Entity Variance Charge	1551	(12,889)	(413)	(13,302)
RSVA - Wholesale Market Service Charge	1580	(1,502,604)	16,228	(1,486,376)
Variance WMS - Sub- account CBR Class B	1580	(37,972)	(961)	(38,933)
RSVA - Retail Transmission Network Charge	1584	65,366	39,940	105,306
RSVA - Retail Transmission Connection Charge	1586	187,776	49,158	236,934
RSVA - Power	1588	(264,639)	3,062	(261,577)
RSVA - Global Adjustment	1589	(223,413)	(4,177)	(227,590)
Disposition and Recovery of Regulatory Balances (2014)	1595	(292,615)	25,578	(267,037)
Disposition and Recovery of Regulatory Balances (2015)	1595	(124,067)	71,517	(52,550)
Totals for all Group 1 accounts		(1,370,223)	221,325	(1,148,898)

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of

Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*.¹⁶ The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year. Halton Hills Hydro shall ensure these adjustments are included in the reporting period ending June 30, 2018 (Quarter 2).

The OEB approves these balances to be disposed through rate riders and payments, as calculated in the Rate Generator Model. The rate riders and payments will be in effect over a one-year period from May 1, 2018 to April 30, 2019.¹⁷

¹⁶ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

¹⁷ 2018 IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a "GA Allocation", Tab 6.2 "CBR B", Tab 6.2a "CBR B_Allocation" and Tab 7 "Calculation of Def-Var RR"

7 RESIDENTIAL RATE DESIGN

All residential distribution rates currently include a fixed monthly charge and a variable usage charge. The OEB's residential rate design policy stipulates that distributors will transition residential customers to a fully fixed monthly distribution service charge over a four-year period, beginning in 2016.¹⁸ The OEB requires that distributors filing IRM applications affecting 2018 rates continue with this transition by once again adjusting their distribution rates to increase the fixed monthly service charge and decrease the variable charge consistent with the policy.

The OEB expects an applicant to apply two tests to evaluate whether mitigation of bill impacts for customers is required during the transition period. Mitigation usually takes the form of a lengthening of the transition period. The first test is to calculate the change in the monthly fixed charge, and to consider mitigation if it exceeds \$4. The second is to calculate the total bill impact of the proposals in the application for low volume residential customers (defined as those residential RPP customers whose consumption is at the 10th percentile for the class). Mitigation may be required if the bill impact related to the application exceeds 10% for these customers.

Halton Hills Hydro outlined that the implementation of the transition results in a total bill impact that does not exceed four dollars and that no mitigation is required.¹⁹ The bill impacts arising from the proposals in this application, including the fixed rate change, are below 10% for low volume residential customers. OEB staff also submitted that no mitigation was required for the above noted reasons.

Findings

The OEB finds that the proposed 2018 increase to the monthly fixed charge is calculated in accordance with the OEB's residential rate design policy. The results of the monthly fixed charge, and total bill impact for low consumption residential consumers show that no mitigation is required. The OEB approves the increase as proposed by the applicant and calculated in the final Rate Generator Model.

¹⁸ OEB Policy – "A New Distribution Rate Design for Residential Electricity Customers." EB-2012-0410, April 2, 2015

¹⁹ Halton Hills Hydro 2018 IRM Application, September 25, 2017, pages 5 and 6

8 APPLICATION FOR NEW DEFERRAL ACCOUNT FOR DEPRECIATION

Halton Hills Hydro requested approval from the OEB to establish a deferral and variance account (DVA) to record annually an adjustment to revenue requirement of \$330,259 for the period 2016 to 2021 (or until such time as Halton Hills Hydro's next cost of service rate application). The annual amount relates to an error Halton Hills Hydro identified in the calculation of depreciation expense in its last cost of service application for May 1, 2016 rates (the 2016 rate proceeding).²⁰

Furthermore, Halton Hills Hydro requested disposition of a balance in the account of \$660,519 for the years 2016 and 2017 through rate riders effective May 1, 2018 for a twelve month period. Halton Hills Hydro proposed that there be an annual clearance of the account from 2019 onwards.

OEB staff, VECC and SEC all opposed the approval of the DVA. Major concerns raised by intervenors and OEB staff about Halton Hills Hydro's request for a DVA included that:

- Halton Hills Hydro needs to have more rigorous controls for its processes and a utility is responsible for the accuracy of the information it files within a rate application. Concerns of a similar nature were made during Halton Hills Hydro's 2012 cost of service rate proceeding.²¹ OEB staff submitted that this error was not administrative in nature.
- Halton Hills Hydro's 2016 rates were set by the OEB based on a settlement proposal made by the parties (and accepted by the OEB) in that proceeding. The intervenors submitted that it is not appropriate for Halton Hills Hydro to seek to adjust that settlement at this time. SEC further submitted that, in substance, Halton Hills Hydro is seeking to review and vary the OEB's decision on the 2016 rates even though the grounds are not met for correcting the error.
- There is no regulatory basis for Halton Hills Hydro's request under the OEB's ratesetting policies. Under the OEB's Price Cap IR rate-setting option, rates are set through a cost of service application for year one and there is a mechanistic

²⁰ EB-2015-0074

²¹ EB-2011-0271

adjustment for years two to four of the IRM term. Other permitted adjustments are a Z-factor for extraordinary events and a module for incremental capital funding.

- Halton Hills Hydro has not demonstrated that its financial viability is at risk. OEB staff noted that the forecast return on equity (ROE) provided by Halton Hills Hydro did not demonstrate that it would be under-earning by more than 300 basis points, at which point a regulatory review may be triggered.
- To recover in rates amounts for historical years (2016 and 2017) may constitute retroactive ratemaking. SEC submitted that the rule against retroactive ratemaking is not discretionary unless there is a recognized exception, and those exceptions are not applicable to Halton Hills Hydro's request.

OEB staff also suggested some options for the OEB to consider, including starting the recovery prospectively from May 1, 2018 to avoid a retroactive rate issue.

In its reply submission, Halton Hills Hydro did not dispute that care must be taken in preparing an application, but it submitted that the standard is not one of perfection. Halton Hills Hydro argued that to deny the correction would lead to a minor calculation error resulting in a significant and punitive financial impact. Halton Hills Hydro submitted that the OEB's statutory objectives require balancing of (a) consumer interests with respect to pricing and cost effectiveness; and (b) the maintenance of a financially viable electricity industry in order to set just and reasonable rates.

Halton Hills Hydro questioned how it could earn a fair return if the depreciation error was not corrected from 2016 to 2021. Halton Hills Hydro noted that its 2016 ROE was 6.76%, below the OEB-approved ROE for 2016 of 9.19%, and disallowing recovery of the depreciation calculation error would result in Halton Hills Hydro being perilously close to triggering a regulatory review every year until its next rebasing application. Halton Hills Hydro argued that it is not reasonable to assume that an error in a settlement proposal cannot be corrected.

On the issue of rate retroactivity, Halton Hills Hydro noted that the OEB recently approved a correction with respect to the reference price for a purchased gas transportation variance account (PGTVA) that was related to an error in a prior period by Natural Resource Gas Limited (NRG).²²

Halton Hills Hydro noted that it is one of only six Ontario electricity distributors identified

²² Rate Order, EB-2017-0215, issued October 12, 2017

as being the most efficient in the OEB's benchmarking report.²³ Halton Hills Hydro submitted that the magnitude of the error is simply too large for it to absorb for the remainder of the IR term.

Findings

The OEB will approve the establishment of a deferral account effective January 1, 2018 subject to the following conditions:

- No amounts for 2016 and 2017 may be recorded in the deferral account.
- An amount of \$330,259 per year shall be recorded in the deferral account until such time as the effective date of Halton Hills Hydro's rates from its next rebasing rate application (cost of service or custom incentive rate-setting). This amount is the depreciation error of \$339,393 less return on capital.
- No interest will apply to the balance in the deferral account as depreciation expense is a non-cash item.
- No disposition of the deferral account will be permitted if Halton Hills Hydro's actual regulated ROE exceeds the OEB's approved ROE for the aggregated period from January 1, 2018 until December 31 of the last audited fiscal year for the next rebasing application.
- Disposition of the deferral account will be determined as part of Halton Hills Hydro's next rebasing (cost of service or custom incentive rate-setting application).
- Halton Hills Hydro shall report the balance in the deferral account annually as part of the OEB's reporting and record-keeping requirements using Account 1508, Other Regulatory Assets, sub-account Net Deferred Depreciation.

The OEB finds that although this error was the responsibility of Halton Hills Hydro, it is appropriate to correct for the error on a prospective basis. While establishment of new DVAs is not part of the Price Cap IR mechanism, the OEB has approved new DVAs during an IRM term for other electricity distributors.²⁴ The OEB is making an exception

²³ The stretch factor groupings are based on the Report to the Ontario Energy Board – "Empirical Research in Support of Incentive Rate-Setting: 2016 Benchmarking Update", prepared by Pacific Economics Group LLC., July 2017

²⁴ See for example: Decision and Rate Order, EB-2015-0057, issued March 17, 2016; and, Decision and Rate Order, EB-2016-0059 & EB-2016-0384, issued April 20, 2017

in this case in approving a new DVA because of the material effect of the error on Halton Hills Hydro during the IRM term. Halton Hills Hydro stated that "to leave the understatement uncorrected would severely impair [Halton Hills Hydro's] ability to earn a fair return for the distribution of electricity".²⁵ In addition, the OEB acknowledges Halton Hills Hydro's submission that the magnitude of the error is large and difficult to absorb as the OEB's benchmarking has grouped Halton Hills Hydro among the most efficient distributors in Ontario.

The OEB also finds that it is inappropriate to correct for this error retroactively. The rates for 2016 and 2017 were approved on a final basis. The OEB has broad powers to set just and reasonable rates. However, the rule against rate retroactivity is not discretionary other than for a narrow set of exceptions. The Ontario Court of Appeal determined that:

It is well established that an economic regulatory tribunal, such as the Board, operating under a positive approval scheme of ratemaking must exercise its ratemaking authority on a prospective basis. Generally speaking, absent express statutory authorization, such a regulator may not exercise its rate-making authority retroactively or retrospectively.²⁶

The Alberta Court of Appeal has stated that the critical factor for determining whether a regulator is engaging in retroactive ratemaking is the parties' knowledge of whether the rate is subject to future change.²⁷ The OEB has not previously established an expectation that the rates for 2016 and 2017 could be subject to change.

The NRG decision relied on by Halton Hills Hydro related to a different set of circumstances. In the NRG decision, the OEB approved an adjustment to the balance in the PGTVA. The OEB found that rate retroactivity could not have occurred because the balance in the account had not been disposed of for the requested period. In addition, the forecast transportation cost for NRG was subject to a true-up to the actual cost through the PGTVA. The 2016 rate order for Halton Hills Hydro was final and no true-up was approved by the OEB for the 2016 depreciation expense.

IRM applications are intended to be streamlined and mechanistic. Given the conditions established by the OEB for the deferral account, the OEB finds that it is appropriate to dispose of the balance in a rebasing application, subject to a prudence review at that

²⁵ Halton Hills Hydro's Depreciation DVA Application, October 23, 2017, page 2

²⁶ Union Gas Limited v. Ontario Energy Board, 2015 ONCA 453 (CanLII), at para 82

²⁷ Atco Gas and Pipelines Ltd. v. Alberta (Utilities Commission), 2014 ABCA 28 (CanLII), at para 57

time.

Finally, the OEB agrees with OEB staff that, upon disposition of the deferral account, the balance should be allocated to customer classes based on the class-allocated revenue requirement for the purposes of calculating the rate riders.

9 APPLICATION FOR A Z-FACTOR

Halton Hills Hydro filed a Z-factor application for costs related to a Pay Equity settlement agreement finalized in February 2017 (Agreement). The forecast cost of the Agreement was \$261,251 and related to the 2013 to 2021 period.²⁸

The *Pay Equity Act* was legislated in 1987, applicable to businesses incorporated under the *Ontario Business Corporations Act*. Halton Hills Hydro established a Pay Equity Committee with both management and Power Worker's Union CUPE 1000 (Union) representation in 1991 and has a Pay Equity Plan that is reviewed annually. The Agreement was the result of a negotiation process that began in September 2012 and concluded in 2017.

Z-factor claims must satisfy the OEB's three eligibility criteria as defined in the Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors²⁹ (the IRM report):

- Materiality the amounts must exceed the OEB-defined materiality threshold and have a significant influence on the operation of the distributor, otherwise they should be expensed in the normal course and addressed through organizational productivity improvements
- Prudence the amount must have been prudently incurred. This means that the distributor's decision to incur the amount must represent the most cost-effective option (not necessarily least initial cost) for ratepayers
- 3. Causation amounts should be directly related to the Z-factor event. The amount must be clearly outside of the base upon which current rates were set.

The OEB's Chapter 2 Filing Requirements for IRM applications describe a Z-factor event as an unforeseen or extraordinary event outside the control of a distributor's ability to manage.³⁰

²⁸ \$261,251 is based on recovery of \$258,348 plus carrying costs of \$2,902

²⁹ Supplemental Report of the OEB on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors, EB-2007-0673, September 17, 2008

³⁰ Filing Requirements for Electricity Distribution Rate Applications – 2017 edition for 2018 rate applications – Chapter 3 incentive Rate-Setting Applications, July 20, 2017, pp. 16-17

Halton Hills Hydro submitted that it had satisfied the OEB's criteria for a Z-factor claim. It stated that the total cost of \$261,251 exceeded Halton Hills Hydro's materiality threshold of \$50,000,³¹ was prudently incurred through an arbitrated settlement, related to an event outside of management's control and resulted in a cost that could not be pre-determined.

SEC, VECC and OEB staff submitted that the Z-factor claim did not meet the materiality and causation criteria.

Materiality

The intervenors and OEB staff agreed that the materiality threshold of \$50,000 applied to Halton Hills Hydro, yet submitted that \$50,000 was an annual amount. As the annual cost each year from 2013 to 2021 did not exceed \$50,000, they concluded that the materiality criteria had not been met. In addition, the intervenors and OEB staff submitted that the annual costs from 2018 to 2021 were forecast costs and should not have been included in the Z-factor claim.

OEB staff submitted that pay equity is part of the normal course of business and the utility has been aware of this specific issue since 2012. SEC submitted that settlement agreements between a distributor and its union occur in the normal course of business. VECC submitted that compliance with the *Pay Equity Act* is expected of all distributors, the cost of the adjustment was predictable, and that Halton Hills Hydro should have planned or budgeted for the occurrence.

In its reply submission, Halton Hills Hydro maintained that the total cost was material as there is no requirement that the \$50,000 threshold apply to a single year. In particular, Halton Hills Hydro submitted that it was appropriate to aggregate costs from 2013 to 2017, which were absorbed in the current period.

Findings

The OEB finds that the Z-factor claim does not meet the materiality criteria.

The OEB finds the \$50,000 threshold is an annual amount. The \$50,000 materiality threshold is defined in the OEB's Chapter 2 Filing Requirements for the purpose of variance explanations for annual changes to rate base, capital expenditures and OM&A costs. While the Z-factor criteria and filing requirements do not expressly address the

³¹ The OEB-defined materiality threshold is \$50,000 for distributors with a revenue requirement less than or equal to \$10 million. Halton Hills Hydro's 2016 approved base revenue requirement was \$9,953,991.

aggregation of costs, it is inappropriate to use multiple years of costs to justify materiality for a Z-factor event.

In addition, Halton Hills Hydro failed to convince the OEB that a cost of \$261,251 over multiple years would have a significant influence on its operations.

Finally, the OEB expects employee compensation costs to be managed and expensed as a normal course of business. Compensation is part of every utility's operating expenses and pay equity has been a legal requirement for 30 years. Compensation costs of new collective agreements are not afforded Z-factor treatment, and neither should pay equity agreements. In addition, the OEB has denied Z-factor claims for compensation costs as demonstrated in the proceeding regarding a mandated pension-fund payment.³² In its decision, the OEB found that a pension plan carries a risk that extraordinary funding contributions may be required from time to time.

In summary, the OEB finds that the cost of the Agreement does not meet the Z-factor materiality criteria.

Prudence

Halton Hills Hydro submitted that the cost of the Agreement was prudent, resulting from an arbitrated settlement that took five years to negotiate and based on evaluations of eligible positions and position data.

No party took issue with the prudence of the claimed expenses.

Findings

The OEB finds the claimed costs meet the prudence criteria. The evidence does not support a finding that Halton Hills Hydro was imprudent in executing the Agreement.

Causation

The intervenors and OEB staff submitted that the causation criteria had not been met. They submitted that the Agreement resulted from five years of negotiation; therefore, did not qualify as an unforeseen or extraordinary event.

SEC and VECC questioned whether Halton Hills Hydro was relying on the 2017 Agreement or the 2014 letter from the Premier to the Minister of Labour (letter)³³ as the

³² Decision and Order, EB-2011-0277, Enbridge Gas Distribution Inc., May 10, 2012, pp. 8-10

³³ Z-factor application p. 7

Z-factor event to support its claim. Both SEC and VECC submitted that the letter was not cause for a Z-factor claim either, as the letter did not change the pay-equity landscape or mandate employers to do anything new.

OEB staff submitted that the cost of the Agreement was not outside the base upon which rates were set. OEB staff argued that Halton Hills Hydro was expected to manage within the operations, maintenance and administration (OM&A) envelope from 2013 to 2015 as approved in its 2012 cost of service proceeding³⁴, and from 2015 to 2021 under the envelope of rates approved in its 2016 cost of service proceeding³⁵, adjusted by the Price Cap IR formula. OEB staff claimed that Halton Hills Hydro should have been able to plan and budget for the impact, even if the precise cost was unknown.

Halton Hills Hydro argued that the other parties' submissions relied on hindsight, failed to recognize the context of the negotiations and the practical process by which rates are approved.

Halton Hills Hydro claimed that management could not control the negotiations, as it could not resolve the pay equity issues unilaterally. In terms of the rate-setting process, Halton Hills Hydro chose not to include a contingency amount in its 2016 cost of service application, as it claimed the cost would have been challenged as uncertain, hypothetical and unsupportable. Halton Hills Hydro considered a Z-factor claim was the more prudent course, once the amount was certain and the Agreement was final.

In addition, Halton Hills Hydro submitted that it had also satisfied the causation criteria as the cost of the pay equity adjustments are not covered by existing rates.

Findings

The OEB finds that the Z-factor claim does not meet the causation criteria. A claim must be associated with a Z-factor event to meet the causation criteria. The Z-factor event must be unforeseen or extraordinary.

The OEB finds that the cost to Halton Hills Hydro was not unforeseen. Halton Hills Hydro indicated that it recorded a contingency of \$107,000 related to the pay equity issue in 2016. This demonstrates to the OEB that the utility took action, based on an estimated cost, to record an expense prior to finalizing the Agreement.

³⁴ Decision and Order, EB-2011-0271, June 4, 2012, pages 17-18

³⁵ Decision and Rate Order, EB-2015-0074, March 24, 2016

The OEB also finds that the Agreement related to pay equity was not extraordinary. These particular negotiations concluded with an Agreement in 2017, yet a Pay Equity Committee had been established since 1991 and the utility's Pay Equity Plan was reviewed annually.

The OEB also does not find the letter to be a Z-factor event. A letter could not introduce new legislative requirements.

Finally, the OEB finds that compensation costs are included in the base upon which Halton Hills Hydro's rates were set, and will be set, from 2013 to 2021. This is consistent with the OEB's expectation that compensation costs be managed within the normal course of business. Furthermore, during the four years of IRM under the Price Cap IR option, a distributor's rates are disconnected from its costs in order to drive efficiency improvements. A distributor is expected to manage its operations to address events in the normal course, unless an event is unforeseen and extraordinary. In summary, the OEB denies the Z-factor claim as it does not meet the materiality and causation criteria related to a Z-factor event.

10 IMPLEMENTATION AND ORDER

This Decision is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A).

Model entries were reviewed in order to ensure that they are in accordance with Halton Hills Hydro's last cost of service decision, and to ensure that the 2017 OEB-approved Tariff of Rates and Charges, as well as the cost, revenue and consumption results from 2016, are as reported by Halton Hills Hydro to the OEB.

The Rate Generator Model incorporates the rates set out in the following table.

Table 10.1: Regulatory Charges

Rate	per kWh
Rural or Remote Electricity Rate Protection (RRRP)	\$0.0003
Wholesale Market Service (WMS) billed to Class A and B Customers	\$0.0032
Capacity Based Recovery (CBR) billed to Class B Customers	\$0.0004

Each of these rates is a component of the "Regulatory Charge" on a customer's bill, established annually by the OEB through a separate, generic order. The RRRP, WMS and CBR rates were set by the OEB on December 20, 2017.³⁶

The Smart Metering Entity charge is a component of the "Distribution Charge" on a customer's bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set at \$0.57 by the OEB on March 1, 2018, effective January 1, 2018 to December 31, 2022.³⁷ The Rate Generator Model has been adjusted to incorporate this rate.

³⁶ Decision and Order, EB-2017-0333, December 20, 2017

³⁷ Decision and Order, EB-2017-0290, March 1, 2018

THE ONTARIO ENERGY BOARD ORDERS THAT:

- 1. Halton Hills Hydro Inc.'s new distribution rates shall be effective May 1, 2018.
- 2. The Tariff of Rates and Charges set out in Schedule A shall be deemed *draft* until the parties have complied with the subsequent procedural steps.
- Halton Hills Hydro Inc. shall review the Tariff of Rates and Charges set out in Schedule A and shall file with the OEB, as applicable, a written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information, within **7 days** of the date of issuance of this Decision and Rate Order.
- 4. This Tariff of Rates and Charges will be considered final if Halton Hills Hydro Inc. does not provide a submission to the OEB that inaccuracies were found or information was missing pursuant to item 3. Halton Hills Hydro Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
- 5. If the OEB receives a submission from Halton Hills Hydro Inc. to the effect that inaccuracies were found or information was missing pursuant to item 3, the OEB will consider the submission prior to issuing a final Tariff of Rates and Charges.

COST AWARDS

The OEB will issue a separate decision on cost awards once the following steps are completed:

- 1. School Energy Coalition and Vulnerable Energy Consumers Coalition shall submit to the OEB, and copy Halton Hills Hydro Inc., their cost claims no later than May 4, 2018.
- 2. Halton Hills Hydro Inc. shall file with the OEB and forward to School Energy Coalition and Vulnerable Energy Consumers Coalition any objections to the claimed costs by May 11, 2018.
- 3. School Energy Coalition and Vulnerable Energy Consumers Coalition shall file with the OEB and forward to Halton Hills Hydro Inc. any responses to any objections for cost claims by May 18, 2018.
- 4. Halton Hills Hydro Inc. shall pay the OEB's costs incidental to this proceeding upon

receipt of the OEB's invoice.

All filings to the OEB must quote the file number, EB-2017-0045 and be made electronically through the OEB's web portal at

http://www.pes.ontarioenergyboard.ca/eservice/ in searchable/unrestricted PDF format. Two paper copies must also be filed at the OEB's address provided below. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at https://www.oeb.ca/oeb/ Documents/e-Filing/RESS Document Guidelines final.pdf. If the web portal is not available parties may email their documents to the address below. Those who do not have internet access are required to submit all filings on a USB flash drivein PDF format, along with two paper copies. Those who do not have computer access are required to file seven paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

ADDRESS

Ontario Energy Board P.O. Box 2319 2300 Yonge Street, 27th Floor Toronto ON M4P 1E4 Attention: Board Secretary

E-mail: <u>boardsec@oeb.ca</u> Tel: 1-888-632-6273 (Toll free) Fax: 416-440-7656

DATED at Toronto, April 26, 2018

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli Board Secretary

Decision and Rate Order April 26, 2018 Schedule A To Decision and Rate Order Tariff of Rates and Charges OEB File No: EB-2017-0045 DATED: April 26, 2018

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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	\$	23.48
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0034
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0014)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056
MONTHLY RATES AND CHARGES - Regulatory Component		

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

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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

Standard Supply Service - Administrative Charge (if applicable)

Service Charge	\$	28.37
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0102
Low Voltage Service Rate Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019	\$/kWh	0.0024
Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0014)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053
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

0.25

\$

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential customer with an average peak demand equal to or greater than 50 kW over the past twelve months, or is forecast to be equal to or greater than 50 kW, but less than 1,000 kW. For a new customer without prior billing history, the peak demand will be based on 90% of the proposed capacity or installed transformer. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts with the exception of the Retail Transmission Rate-Network Service Rate, which is billed on a \$/kW basis only.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	86.83
Distribution Volumetric Rate	\$/kW	3.8580
Low Voltage Service Rate	\$/kW	1.0483
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0010)
Applicable only for Non-Wholesale Market Participants	\$/kW	(1.2172)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.5107
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019		
Applicable only for Class B Customers	\$/kW	(0.0276)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6217
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2146
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

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

This classification applies to a non-residential customer with an average peak demand equal to or greater than 1,000 kW over the past twelve months, or is forecast to be equal to or greater than 1,000 kW, but less than 5,000 kW. For a new customer without prior billing history, the peak demand will be based on 90% of the installed transformer. 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 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.

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

It should be noted that this schedule does not list any 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.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts with the exception of the Retail Transmission Rate-Network Service Rate, which is billed on a \$/kW basis only.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	185.55
Distribution Volumetric Rate	\$/kW	3.4705
Low Voltage Service Rate	\$/kW	1.0483
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(0.9398)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019 Applicable only for Class B Customers	\$/kW	(0.0341)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6217
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2146

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

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MONTHLY RATES AND CHARGES - Regulatory Component

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

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum 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, pedestrian X-Walk signals/beacons, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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)	\$	7.97
Distribution Volumetric Rate	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0012)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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)	\$	9.47
Distribution Volumetric Rate	\$/kW	35.9050
Low Voltage Service Rate	\$/kW	0.7547
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0010)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(0.4711)
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2019 Applicable only for Class B Customers	\$/kW	(0.0298)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5942
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

STREET LIGHTING SERVICE CLASSIFICATION

All services supplied to street lighting equipment owned by or operated for the Municipality, the Region or the Province of Ontario shall be classified as Street Lighting Service. Street Lighting plant, facilities, or equipment owned by the customer are subject to the Electrical Safety Authority (ESA) requirements and Halton Hills Hydro specifications. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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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

Standard Supply Service - Administrative Charge (if applicable)

\$	2.30
\$/kW	1.5523
\$/kW	0.7393
\$/kWh	(0.0010)
\$/kW	(0.9785)
\$/kW \$/kW	<mark>(0.0285)</mark> 1.8617
\$/kW	1.5617
\$/kWh	0.0032
\$/kWh	0.0004
\$/kWh	0.0003
	\$ \$/kW \$/kWh \$/kW \$/kW \$/kW \$/kW \$/kWh \$/kWh

0 25

\$

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge

5.40
5.40

\$

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)
EB-2017-0045

Halton Hills Hydro Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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
Credit reference/credit check (plus credit agency costs)	\$	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
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at Meter - during regular hours	\$	65.00
Disconnect/Reconnect at Meter - after regular hours	\$	185.00
Disconnect/Reconnect at Pole - during regular hours	\$	185.00
Disconnect/Reconnect at Pole - after regular hours	\$	415.00
Install/Remove Load Control Device - during regular hours	\$	65.00
Install/Remove Load Control Device - after regular hours	\$	185.00
Other		
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year	\$	22.35
(with the exception of wireless attachments)		
Interval meter charge	\$	20.00

Issued April 26, 2018

Halton Hills Hydro Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0045

RETAIL SERVICE CHARGES (if applicable)

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.

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0560
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0455

Halton Hills Hydro Inc. EB-2020-0026

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Appendix 9-3: Adjustment A Supporting Documentation

Account 1588 - Cost of Power (RSVAPower)

		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Totals
PRINCIPLE														
Beginning Balance-Prince	ciple	(264,634)	(837,637)	(669,302)	(816,223)	(1,210,163)	7,679	446,933	480,621	352,509	(92,213)	(720,602)	(422,916)	
Revenues	Total Revenues	3,217,791	2,688,417	2,782,606	2,621,348	1,808,366	2,029,575	2,190,268	2,406,378	2,245,854	2,063,761	1,584,193	2,537,031	28,175,588
Costs	Total Power Purchased	2,644,788	2,856,752	2,635,685	2,227,408	3,026,208	2,468,829	2,177,087	1,952,000	1,564,606	1,199,537	1,569,948	2,050,048	26,372,896
	Reverse Original CT148	-	-	-	-	-	-	(2,092,032)	(2,011,387)	(1,793,133)	(2,263,489)	(1,713,270)	(1,736,998)	(11,610,308)
	Revised Allocation CT148	-	-	-	-	-	-	2,138,900	2,337,653	2,029,659	2,499,324	2,025,201	2,019,423	13,050,161
	Total Revised Costs	2,644,788	2,856,752	2,635,685	2,227,408	3,026,208	2,468,829	2,223,956	2,278,266	1,801,132	1,435,373	1,881,879	2,332,474	27,812,749
	Variance	(573,003)	168,335	(146,921)	(393,940)	1,217,842	439,254	33,688	(128,112)	(444,722)	(628,388)	297,686	(204,557)	(362,839)
Ending Balance - Princip	ble	(837,637)	(669,302)	(816,223)	(1,210,163)	7,679	446,933	480,621	352,509	(92,213)	(720,602)	(422,916)	(627,473)	
CARRYING CHARGES														
Beginning Balance - Car	rying Charges	7,561	7,318	6,551	5,937	5,189	4,080	4,087	4,496	4,937	5,260	5,145	4,244	
	Interest Rate	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.50%	1.50%	1.50%	
	Revised Allocation CT148 Carrying Charges	(243)	(768)	(614)	(748)	(1,109)	7	410	441	323	(115)	(901)	(529)	(3,846)
Ending Balance - Carryi	ng Charges	7,318	6,551	5,937	5,189	4,080	4,087	4,496	4,937	5,260	5,145	4,244	3,715	
SUMMARY OF CHANGE														
Principle-1588	Original	-	-	-	-	-	-	(2,092,032)	(2,011,387)	(1,793,133)	(2,263,489)	(1,713,270)	(1,736,998)	(11,610,308)
	Revised Allocation	-	-	-	-	-	-	2,138,900	2,337,653	2,029,659	2,499,324	2,025,201	2,019,423	13,050,161
	Change	-	-	-	-	-	-	46,869	326,266	236,526	235,836	311,931	282,426	1,439,853
Carrying Charges-1588	Original	(243)	(768)	(614)	(748)	(1,109)	7	410	398	(19)	(877)	(1,958)	(1,975)	(7,496)
	Revised Allocation	(243)	(768)	(614)	(748)	(1,109)	7	410	441	323	(115)	(901)	(529)	(3,846)
	Change	-	-	-	-	-	-	-	(43)	(342)	(762)	(1,057)	(1,447)	(3,651)

Account 1589 - Global Adjustment (RSVAGA)

		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Totals
PRINCIPLE														
Beginning Balance-Prince	ciple	(223,413)	(597,645)	134,561	(842,099)	(193,608)	855,416	519,643	538,064	812,998	101,752	200,708	207,031	
Revenues	Total Revenues	2,014,259	891,692	2,374,002	1,552,011	1,074,083	2,929,986	2,723,989	1,633,365	2,290,267	2,072,913	1,805,502	2,030,584	23,392,653
Costs	Total Power Purchased	1,640,027	1,623,898	1,397,342	2,200,502	2,123,107	2,594,213	2,789,279	2,234,565	1,815,547	2,407,704	2,123,756	2,605,790	25,555,730
	Reverse Original CT148	-	-	-	-	-	-	(2,162,873)	(1,646,270)	(1,346,290)	(1,779,525)	(1,600,942)	(1,911,203)	(10,447,103
	Revised Allocations CT148	-	-	-	-	-	-	2,116,005	1,320,004	1,109,764	1,543,689	1,289,011	1,628,777	9,007,250
	Total Revised Costs	1,640,027	1,623,898	1,397,342	2,200,502	2,123,107	2,594,213	2,742,410	1,908,299	1,579,021	2,171,868	1,811,825	2,323,364	24,115,877
	Variance	(374,232)	732,206	(976,660)	648,491	1,049,024	(335,773)	18,421	274,934	(711,246)	98,955	6,323	292,781	723,224
Ending Balance - Princip	ble	(597,645)	134,561	(842,099)	(193,608)	855,416	519,643	538,064	812,998	101,752	200,708	207,031	499,811	
CARRYING CHARGES														
Beginning Balance - Car	rying Charges	(379)	(584)	(1,132)	(1,008)	(1,780)	(1,958)	(1,174)	(697)	(204)	541	668	919	
	Interest Rate	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.50%	1.50%	1.50%	
	Revised Allocation CT148 Carrying Charges	(205)	(548)	123	(772)	(177)	784	476	493	745	127	251	259	1,557
Ending Balance - Carryin	ng Charges	(584)	(1,132)	(1,008)	(1,780)	(1,958)	(1,174)	(697)	(204)	541	668	919	1,178	
SUMMARY OF CHANGE														
Principle-1589	Original	-	-	-	-	-	-	(2,162,873)	(1,646,270)	(1,346,290)	(1,779,525)	(1,600,942)	(1,911,203)	(10,447,103)
	Revised Allocation	-	-	-	-	-	-	2,116,005	1,320,004	1,109,764	1,543,689	1,289,011	1,628,777	9,007,250
	Change	-	-	-	-	-	-	(46,869)	(326,266)	(236,526)	(235,836)	(311,931)	(282,426)	(1,439,853)
Carrying Charges-1589	Original	(205)	(548)	123	(772)	(177)	784	476	536	1,087	889	1,308	1,706	5,208
	Revised Allocation	(205)	(548)	123	(772)	(177)	784	476	493	745	127	251	259	1,557
	Change	-	-	-	-	-	-	-	43	342	762	1,057	1,447	3,651

Account 1588 - Cost of Power (RSVAPower)

		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Totals
PRINCIPLE														
Beginning Balance-Princi	iple	(2,067,321)	(704,690)	(1,658,812)	(998,855)	(262,769)	(348,648)	447,808	(377,498)	(841,449)	(851,929)	(378,347)	376,818	
Revenues	Total Revenues	2,549,659	2,622,786	1,986,429	2,125,043	2,290,004	2,016,752	2,972,172	3,120,253	2,535,029	1,963,988	2,002,941	1,996,308	28,181,364
Costs	Total Power Purchased	2,242,491	1,481,493	2,368,095	2,542,246	1,661,466	2,458,950	1,919,061	2,412,298	2,268,798	2,113,967	2,384,960	1,513,387	25,367,212
	Reverse Original CT148	(1,646,590)	(1,494,557)	(1,945,661)	(1,707,066)	(1,960,064)	(2,324,308)	(1,836,988)	(1,853,580)	(1,700,291)	(2,240,230)	(1,921,562)	(1,352,445)	(21,983,342)
	Revised Allocation CT148	1,876,536	1,681,728	2,223,952	2,025,949	2,238,084	2,678,566	2,064,793	2,097,584	1,956,041	2,563,833	2,294,709	1,536,035	25,237,810
	Total Revised Costs	2,472,437	1,668,664	2,646,386	2,861,129	1,939,486	2,813,208	2,146,866	2,656,302	2,524,548	2,437,570	2,758,106	1,696,977	28,621,680
	Variance	(77,222)	(954,122)	659,957	736,086	(350,518)	796,456	(825,306)	(463,951)	(10,481)	473,582	755,165	(299,331)	440,316
	2017 Adjustment / Disposition	1,439,853				264,639								
Ending Balance - Principl	le	(704,690)	(1,658,812)	(998,855)	(262,769)	(348,648)	447,808	(377,498)	(841,449)	(851,929)	(378,347)	376,818	77,487	
CARRYING CHARGES														
Beginning Balance - Carr	ying Charges	65	(6,170)	(7,051)	(9,125)	(10,698)	(14,174)	(14,723)	(14,017)	(14,612)	(15,937)	(17,478)	(18,162)	
	2017 Adjustment / Disposition	(3,651)				(3,062)								
	Interest Rate	1.50%	1.50%	1.50%	1.89%	1.89%	1.89%	1.89%	1.89%	1.89%	2.17%	2.17%	2.17%	
	Revised Allocation CT148 Carrying Charges	(2,584)	(881)	(2,074)	(1,573)	(414)	(549)	705	(595)	(1,325)	(1,541)	(684)	681	(10,833)
Ending Balance - Carryin	g Charges	(6,170)	(7,051)	(9,125)	(10,698)	(14,174)	(14,723)	(14,017)	(14,612)	(15,937)	(17,478)	(18,162)	(17,481)	
SUMMARY OF CHANGE														
Principle-1588	Original-Reversed	(1,646,590)	(1,494,557)	(1,945,661)	(1,707,066)	(1,960,064)	(2,324,308)	(1,836,988)	(1,853,580)	(1,700,291)	(2,240,230)	(1,921,562)	(1,352,445)	(21,983,342)
	Revised Allocation	1,876,536	1,681,728	2,223,952	2,025,949	2,238,084	2,678,566	2,064,793	2,097,584	1,956,041	2,563,833	2,294,709	1,536,035	25,237,810
	Change	229,946	187,171	278,291	318,883	278,020	354,258	227,805	244,004	255,750	323,603	373,146	183,590	3,254,468
Carrying Charges-1588	Original-Reversed	2,584	2,968	4,395	4,936	4,279	4,852	4,156	5,814	6,929	8,438	8,166	7,475	64,994
	Revised Allocation	(2,584)	(881)	(2,074)	(1,573)	(414)	(549)	705	(595)	(1,325)	(1,541)	(684)	681	(10,833)
	Change	5,168	3,849	6,468	6,509	4,693	5,401	3,451	6,409	8,255	9,978	8,850	6,794	54,161

Account 1589 - Global Adjustment (RSVAGA)

		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Totals
PRINCIPLE														
Beginning Balance-Prin	ciple	1,533,429	190,797	44,001	588,778	1,061,390	1,248,255	1,496,369	151,320	406,080	416,535	854,278	649,655	
Revenues	Total Revenues	1,161,316	1,687,853	1,235,959	1,423,419	1,952,871	2,022,999	3,049,219	1,225,738	1,342,666	1,555,876	1,964,689	2,104,490	20,727,095
Costs	Total Power Purchased	1,488,483	1,728,228	2,059,027	2,214,914	2,194,343	2,625,371	1,931,975	1,724,502	1,608,872	2,317,222	2,133,212	1,828,453	23,854,602
	Reverse Original CT148	(1,082,247)	(1,317,109)	(1,432,143)	(1,658,172)	(1,677,480)	(2,031,105)	(1,450,549)	(1,261,776)	(1,362,075)	(1,717,849)	(1,638,857)	(1,323,938)	(17,953,300)
	Revised Allocations CT148	852,301	1,129,939	1,153,852	1,339,289	1,399,460	1,676,847	1,222,744	1,017,772	1,106,324	1,394,246	1,265,710	1,140,348	14,698,832
	Total Revised Costs	1,258,537	1,541,057	1,780,736	1,896,031	1,916,323	2,271,113	1,704,170	1,480,498	1,353,122	1,993,619	1,760,066	1,644,863	20,600,134
	Variance	97,221	(146,796)	544,777	472,612	(36,548)	248,114	(1,345,049)	254,760	10,456	437,743	(204,623)	(459,627)	(126,961)
	2017 Adjustment / Disposition	(1,439,853)				223,413								
Ending Balance - Princip	ble	190,797	44,001	588,778	1,061,390	1,248,255	1,496,369	151,320	406,080	416,535	854,278	649,655	190,028	
CARRYING CHARGES														
Beginning Balance - Car	rrying Charges	4,829	10,397	10,635	10,690	11,618	17,466	19,432	21,789	22,027	22,667	23,420	24,965	
	2017 Adjustment / Disposition	3,651				4,177								
	Interest Rate	1.50%	1.50%	1.50%	1.89%	1.89%	1.89%	1.89%	1.89%	1.89%	2.17%	2.17%	2.17%	
	Revised Allocation CT148 Carrying Charges	1,917	238	55	927	1,672	1,966	2,357	238	640	753	1,545	1,175	13,483
Ending Balance - Carryi	ng Charges	10,397	10,635	10,690	11,618	17,466	19,432	21,789	22,027	22,667	23,420	24,965	26,140	
SUMMARY OF CHANGE														
Principle-1589	Original-Reversed	(1,082,247)	(1,317,109)	(1,432,143)	(1,658,172)	(1,677,480)	(2,031,105)	(1,450,549)	(1,261,776)	(1,362,075)	(1,717,849)	(1,638,857)	(1,323,938)	(17,953,300)
	Revised Allocation	852,301	1,129,939	1,153,852	1,339,289	1,399,460	1,676,847	1,222,744	1,017,772	1,106,324	1,394,246	1,265,710	1,140,348	14,698,832
	Change	(229,946)	(187,171)	(278,291)	(318,883)	(278,020)	(354,258)	(227,805)	(244,004)	(255,750)	(323,603)	(373,146)	(183,590)	(3,254,468)
Carrying Charges-1589	Original-Reversed	(1,917)	(2,326)	(2,376)	(4,290)	(5,537)	(6,269)	(7,218)	(5,458)	(6,244)	(7,650)	(9,027)	(9,332)	(67,644)
	Revised Allocation	1,917	238	55	927	1,672	1,966	2,357	238	640	753	1,545	1,175	13,483
	Change	(3,834)	(2,564)	(2,431)	(5,218)	(7,209)	(8,235)	(9,575)	(5,697)	(6,883)	(8,403)	(10,572)	(10,506)	(54,161)



Appendix 9-4: Adjustment B Supporting Documentation

2016 RPP SETTLEMENT TRUE UP CALCULATION

Month of		lanuaru	Fobmuom/	March	٥٠٠٠٠٠	May	luno	1	August	Contombor	Ostobor	November	December	τοται
Month of:		January	rebruary	IVIAICH		IVIAY		јију МТН)	August	September	October	November	December	TOTAL
				23										
	5.4							kWhs						
Wholesale Class B (kWh)	EA													
Tier 1 Estimate (kWh)	EB⁺	847,592	1,263,584	1,065,465	1,041,701	1,075,585	981,295	594,486	1,074,125	587,839	947,064	763,609	904,065	11,146,410
Tier 2 Estimate (kWh)	EB ²	236,701	396,846	404,848	297,783	272,453	375,221	314,492	560,536	425,902	496,771	335,368	240,682	4,357,603
Off-Peak Estimate (kWh)	EB ³	11,864,691	16,241,733	19,052,262	14,401,325	11,990,586	12,148,773	14,186,707	16,737,643	16,022,823	11,736,024	10,823,186	9,862,732	165,068,485
Mid-Peak Estimate (kWh)	EB^4	2,833,835	3,893,464	4,650,811	3,542,191	3,214,239	3,244,868	3,794,652	5,021,450	4,517,327	3,381,486	2,919,252	2,620,905	43,634,480
On-Peak Estimate (kWh)	EB ⁵	3,256,688	4,387,572	5,272,515	3,880,158	3,363,358	3,141,403	3,930,111	5,797,482	5,167,665	3,578,376	2,727,408	2,958,757	47,461,493
RPP Estimate kWh	EB	19,039,507	26,183,199	30,445,901	23,163,158	19,916,221	19,891,560	22,820,448	29,191,236	26,721,556	20,139,721	17,568,823	16,587,141	271,668,471
Average Spot price (NSLS)	EC	0.0124	0.0122	0.0134	0.0061	0.0097	0.0150	0.0224	0.0277	0.0315	0.0199	0.0296	0.0168	
GA 1st Estimate Rate (MWh)	ED ¹	-	-	-	-	-	-	-	-	-	-	-	-	
GA 1st Estimate Rate (kWh)	ED	0.0951	0.0976	0.0970	0.0963	0.1155	0.1071	0.1086	0.0815	0.0829	0.0757	0.0974	0.1187	
Estimated, as initially submitted:														
RPP Price	EE													
KWH % by RPP Block	EF													
Estimated kWhs by RPP Block	EG	19,039,507	26,183,199	30,445,901	23,163,158	19,916,221	19,891,560	22,820,448	29,191,236	26,721,556	20,139,721	17,568,823	16,587,141	271,668,471
		¢ 2,020,700	ć <u>2 705 201</u>	¢ 2 254 775	¢ 2.465.400	¢ 2.246.647	¢ 2 407 402	¢ 2544.042	¢ 2.244.042	¢ 2,022,524	¢ 2.200.455	¢ 4027422	¢ 1.050.025	
Estimated Billing @ RPP Price	EH=EG*EE	\$ 2,028,790	\$ 2,785,381 \$ 220,255	\$ 3,251,775	\$ 2,465,409	\$ 2,216,617	\$ 2,197,193	\$ 2,541,843	\$ 3,341,013	\$ 3,032,534	\$ 2,269,155	\$ 1,937,123	\$ 1,858,835	
Estimated GA Cost @ GA 1st Estimate		\$ 235,275 \$ 1,810,086	\$ 320,255 \$ 2,554,695	\$ 408,301 \$ 2,952,035	\$ 142,030 \$ 2,229,454	\$ 193,341 \$ 2,300,124	\$ 297,894 \$ 2130187	\$ 511,480 \$ 2,477,160	\$ 808,207 \$ 2378 152	\$ 840,535 \$ 2,21 <i>1</i> ,415	\$ 400,150 \$ 1,523,073	\$ 520,387 \$ 1,711,730	\$ 278,381 \$ 1968,728	
Estimated Variance - (receivable) / navable	EJ-LG ED	\$ (16 572)	\$ 2,334,093 \$ (89,568)	\$ (108 559)	\$ 93 919	\$ 2,300,124 \$ (276,848)	\$ (230 888)	\$ (446 803)	\$ 2,578,152 \$ 154 595	\$ (22.417)	\$ 1,525,575 \$ 345.027	\$ (294 994)	\$ (388 473)	\$ (1 281 581)
Estimated Payments TO IESO	EK	\$ -	\$ -	\$ -	\$ 93,919	\$ -	\$ -	\$ (++0,003) \$ -	\$ 154,595	\$ -	\$ 345,027	\$ -	\$ -	\$ 593,541
Estimated Payments FROM IESO	EL	\$ 16,572	\$ 89,568	\$ 108,559	\$ -	\$ 276,848	\$ 230,888	\$ 446,803	\$ -	\$ 22,417	\$ -	\$ 294,994	\$ 388,473	\$ 1,875,122
					EIN									
monen on					FIN		0E-0P)		1					
								kWhs	•					
Wholesale Class B (kWh)	FA	44,481,875	42,024,072	42,506,591	39,991,900	41,303,308	45,203,994	49,505,951	50,443,475	42,560,558	39,190,292	39,353,160	43,820,710	520,385,886
Tier 1 Actual (kWh)	FB^1	1,089,782	1,043,920	1,003,333	887,260	835,491	844,368	941,339	980,208	844,555	825,523	873,671	1,063,684	11,233,134
Tier 2 Actual (kWh)	FB ²	425,909	407,986	392,123	346,760	326,527	329,996	367,894	383,086	330,070	322,631	341,448	415,710	4,390,140
Off-Peak Actual (kWh)	FB ³	14,274,636	13,435,575	13,010,665	11,493,638	11,940,118	14,020,620	16,933,899	17,104,483	13,289,081	11,482,331	11,803,477	14,344,381	163,132,905
Mid-Peak Actual (kWh)	FB ⁴	3,777,016	3,555,003	3,442,573	3,041,174	3,159,311	3,709,804	4,480,647	4,525,782	3,516,241	3,038,182	3,123,156	3,795,470	43,164,359
On-Peak Actual (kWh)	FB ⁵	4,113,932	3,872,116	3,749,657	3,312,452	3,441,127	4,040,725	4,880,329	4,929,491	3,829,897	3,309,194	3,401,748	4,134,033	47,014,701
RPP Actual kWh	FB	23,681,275	22,314,600	21,598,352	19,081,284	19,702,574	22,945,513	27,604,107	27,923,050	21,809,844	18,977,861	19,543,500	23,753,278	268,935,238
Average Spot price (CT 101 / kWh)	FC	0.0330	0.0182	0.0174	0.0298	0.0137	0.0185	0.0308	0.0292	0.0306	0.0141	0.0268	0.0277	
CT 101 (kWh)	FC^1	45,315,054	41,541,077	41,395,177	39,414,946	40,694,477	44,076,992	50,187,092	52,272,200	42,823,331	39,617,085	39,695,585	44,259,331	521,292,346
GA Final Rate (MWh)	FD ¹	91.7900	98.5100	106.1000	111.3200	107.4900	95.4500	83.0600	71.0300	95.3100	112.2600	111.0900	87.0800	
GA Final Rate (kWh)	FD	0.0918	0.0985	0.1061	0.1113	0.1075	0.0955	0.0831	0.0710	0.0953	0.1123	0.1111	0.0871	
Actual Full month calculations														
RPP Price	FE													
KWH % by RPP Block	FF													
Actual kWhs by RPP Block	FG	23,681,275	22,314,600	21,598,352	19,081,284	19,702,574	22,945,513	27,604,107	27,923,050	21,809,844	18,977,861	19,543,500	23,753,278	268,935,238
Actual Billing @ RPP Price	FH=FG*FE	\$ 2,545,485	\$ 2,398,488	\$ 2,321,541	\$ 2,050,984	\$ 2,200,788	\$ 2,563,718	\$ 3,084,627	\$ 3,120,116	\$ 2,436,603	\$ 2,119,725	\$ 2,182,777	\$ 2,652,949	\$ 29,677,801
Actual COP Cost @ Actual SPOT Price	FI=FG*FC	\$ 781,162	\$ 405,482	\$ 376,131	\$ 569,457	\$ 269,709	\$ 423,449	\$ 851,446	\$ 816,512	\$ 668,203	\$ 266,921	\$ 524,164	\$ 658,392	\$ 6,611,026
Actual GA Cost @ GA Final Rate	FJ=FG*FD	\$ 2,173,704	\$ 2,198,211	\$ 2,291,585	\$ 2,124,129	\$ 2,117,830	\$ 2,190,149	\$ 2,292,797	\$ 1,983,374	\$ 2,078,696	\$ 2,130,455	\$ 2,171,087	\$ 2,068,435	\$ 25,820,453
Variance - (receivable) / payable	FH-FI-FJ	\$ (409,381)	\$ (205,205)	\$ (346,175)	\$ (642,601)	\$ (186,751)	\$ (49,880)	\$ (59,616)	\$ 320,230	\$ (310,296)	\$ (277,651)	\$ (512,474)	\$ (73,878)	\$ (2,753,679)
Payments I U IESU Payments EROM IESO	FK	\$ 218,791 \$ 629,173	> 266,056 \$ 471.261	\$ 208,492 \$ 554,669	\$ 112,081 \$ 754,682	> 236,597 \$ 122,249	\$ 336,546 \$ 396,426	\$ 406,254 \$ 465,254	> 547,232 \$ 227.002	> 228,296 \$ 528,500	> 194,864	\$ 143,178 \$ 655 652	> 33/,416 \$ 411 202	> 3,235,804 \$ 5,090,493
		y 020,173		γ JJ4,000	γ / J4,00Z	y 423,340	y 300,420	γ - 05,670	÷ 227,003	÷ 336,392	→ →/2, 51 4	÷ 055,055	γ 1 1,233	φ 3,303,40 3
Reconciliation (True-Up)														
True-up Variance - (receivable) / payable	514	\$ (392,809)	\$ (115,637)	\$ (237,616)	\$ (736,520)	\$ 90,097	\$ 181,008	\$ 387,187	\$ 165,635	\$ (287,879)	\$ (622,678)	\$ (217,480)	\$ 314,595	\$ (1,472,098)
True-up Payments TO IESO	RK	\$ 224,092	\$ 295,464 \$ 411,101	\$ 243,875	\$ 96,348	\$ 331,759	\$ 417,212	\$ 565,030 \$ 177,042	\$ 484,293	\$ 236,421	\$ 116,318 \$ 738,000	\$ 219,530	\$ 482,352	\$ 3,712,696 \$ 5,184,704
The-up Payments FROM IESO	KL	\$ 010,902	Ş 411,101	\$ 481,492	> 032,808	Ş 241,062	⇒ z≄533204	۶ 1/7,843	\$ 518,858	ə 524,300	\$ 738,996	ې 437,011	\$ 107,757	\$ 5,184,794

2017 RPP SETTLEMENT TRUE UP CALCULATION

Month of:		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
			ESTI	MATED USA		SION (4TH D	AY OF THE N	/ONTH)						
								kWhs						
Wholesale Class B (kWh)	EA	-	-	-	-	-	-	-	-	-	-	-	-	
Tier 1 Estimate (kWh)	EB^1	1,035,356	1,188,181	988,361	1,014,616	956,085	815,034	724,102	801,784	799,818	778,030	741,130	940,982	10,783,479
Tier 2 Estimate (kWh)	EB ²	334,209	418,751	477,778	480,764	380,359	523,693	511,747	571,418	565,423	537,074	429,174	413,979	5,644,369
Off-Peak Estimate (kWh)	EB ³	17,150,859	12,816,741	15,212,364	9,874,894	13,051,998	11,419,155	12,354,738	13,273,686	15,007,826	13,684,608	12,122,755	9,619,780	155,589,404
Mid-Peak Estimate (kWh)	EB^4	3,983,093	3,258,981	3,711,517	2,598,439	3,346,356	3,109,591	3,325,128	3,811,642	4,174,223	3,785,936	3,296,376	2,586,161	40,987,443
On-Peak Estimate (kWh)	EB⁵	4,458,469	3,567,044	4,168,355	2,815,099	3,486,555	2,970,108	3,380,856	4,151,405	4,533,379	3,989,140	3,263,521	2,887,071	43,671,002
RPP Estimate kWh	EB	26,961,986	21,249,698	24,558,375	16,783,812	21,221,353	18,837,581	20,296,571	22,609,935	25,080,669	22,774,788	19,852,956	16,447,973	256,675,697
Average Spot price (NSLS)	EC	0.0218	0.0213	0.0206	0.0259	0.0027	0.0022	0.0096	0.0276	0.0327	0.0383	0.0120	0.0140	
GA 1st Estimate Rate (MWh)	ED^1	-	-	-	-	-	-	-	-	-	-	-	-	
GA 1st Estimate Rate (kWh)	ED	0.1014	0.0761	0.0971	0.0836	0.0761	0.1059	0.1161	0.1092	0.1150	0.1222	0.1062	0.1082	
Estimated, as initially submitted:														
RPP Price	EE													
KWH % by RPP Block	EF													
Estimated kWhs by RPP Block	EG	26,961,986	21,249,698	24,558,375	16,783,812	21,221,353	18,837,581	20,296,571	22,609,935	25,080,669	22,774,788	19,852,956	16,447,973	256,675,697
Estimated Billing @ RPP Price	EH=EG*EE	\$ 2,967,498	\$ 2,360,361	\$ 2,723,312	\$ 1,871,505	\$ 2,057,853	\$ 1,826,645	\$ 1,977,987	\$ 2,238,093	\$ 2,471,749	\$ 2,235,551	\$ 1,627,612	\$ 1,361,778	
Estimated COP Cost @ NSLS	EI=EG*EC	\$ 588,866	\$ 453,549	\$ 504,901	\$ 435,310	\$ 57,039	\$ 41,085	\$ 194,421	\$ 623,182	\$ 819,162	\$ 871,714	\$ 239,030	\$ 229,967	
Estimated GA Cost @ GA 1st Estimate	EJ=EG*ED	\$ 2,733,945	\$ 1,617,102	\$ 2,384,618	\$ 1,403,127	\$ 1,615,890	\$ 1,994,900	\$ 2,356,432	\$ 2,469,005	\$ 2,884,277	\$ 2,783,079	\$ 2,108,384	\$ 1,779,671	
Estimated Variance - (receivable) / payable	EH-EI-EJ	\$ (355,312)	\$ 289,710	\$ (166,208)	\$ 33,068	\$ 384,925	\$ (209,340)	\$ (572,865)	\$ (854,096)	\$ (1,231,691)	\$ (1,419,242)	\$ (719,802)	\$ (647,859)	\$ (5,468,712)
Estimated Payments TO IESO	EK	\$-	\$ 289,710	\$-	\$ 33,068	\$ 384,925	\$-	\$ -	\$-	\$ -	\$ -	\$-	\$-	\$ 707,703
Estimated Payments FROM IESO	EL	\$ 355,312	\$ -	\$ 166,208	\$ -	\$-	\$ 209,340	\$ 572,865	\$ 854,096	\$ 1,231,691	\$ 1,419,242	\$ 719,802	\$ 647,859	\$ 6,176,415

				F		SSION (TRUE	E-UP)							
Month of								kWhs						
Wholesale Class B (kWh)	FA	43,719,395	38,434,825	41,773,827	36,879,707	38,390,730	41,172,179	38,785,383	36,689,563	34,800,956	33,323,621	33,871,254	39,617,270	457,458,709
Tier 1 Actual (kWh)	FB^1	1,000,354	987,588	1,039,531	865,764	863,548	876,823	925,108	896,267	857,130	850,278	953,651	1,151,308	11,267,348
Tier 2 Actual (kWh)	FB ²	495,366	489,044	514,766	428,718	427,621	434,194	458,105	443,823	424,443	421,049	472,239	570,117	5,579,484
Off-Peak Actual (kWh)	FB ³	14,417,919	12,277,759	12,975,926	11,194,397	11,573,929	13,074,147	14,993,911	13,923,064	12,854,285	12,216,390	12,449,997	15,524,237	157,475,961
Mid-Peak Actual (kWh)	FB^4	3,730,617	3,176,853	3,357,503	2,896,535	2,994,738	3,382,918	3,879,654	3,602,574	3,326,029	3,160,974	3,221,419	4,016,875	40,746,688
On-Peak Actual (kWh)	FB ⁵	4,037,279	3,437,995	3,633,495	3,134,634	3,240,910	3,660,998	4,198,567	3,898,710	3,599,433	3,420,811	3,486,225	4,347,068	44,096,124
RPP Actual kWh	FB	23,681,534	20,369,240	21,521,220	18,520,048	19,100,746	21,429,080	24,455,345	22,764,437	21,061,320	20,069,501	20,583,530	25,609,604	259,165,605
Average Spot price (CT 101 / kWh)	FC	0.0218	0.0212	0.0263	0.0115	0.0033	0.0063	0.0144	0.0180	0.0242	0.0088	0.0142	0.0207	
CT 101 (kWh)	FC^1	43,933,205	38,324,829	42,750,762	36,992,119	37,865,343	41,420,162	45,550,933	43,657,633	40,733,567	38,181,133	40,325,900	45,098,133	494,833,719
GA Final Rate (MWh)	FD^1	82.2700	86.3900	71.3500	107.7800	123.0700	118.4800	112.8000	101.0900	88.6400	125.6300	97.0400	92.0700	
GA Final Rate (kWh)	FD	0.08227	0.08639	0.07135	0.10778	0.12307	0.11848	0.11280	0.10109	0.08964	0.12563	0.09704	0.09207	
Actual Full month calculations														
RPP Price	FE													
KWH % by RPP Block	FF													
Actual kWhs by RPP Block	FG	23,681,534	20,369,240	21,521,220	18,520,048	19,100,746	21,429,080	24,455,345	22,764,437	21,061,320	20,069,501	20,583,530	25,609,604	259,165,605
Actual Billing @ RPP Price	FH=FG*FE	\$ 2,636,486	\$ 2,267,245	\$ 2,395,483	\$ 2,061,538	\$ 1,862,332	\$ 2,089,571	\$ 2,384,851	\$ 2,219,870	\$ 2,053,722	\$ 1,956,926	\$ 1,691,399	\$ 2,104,453	\$ 25,723,875
Actual COP Cost @ Actual SPOT Price	FI=FG*FC	\$ 517,127	\$ 430,918	\$ 565,943	\$ 213,155	\$ 62,926	\$ 135,410	\$ 351,458	\$ 409,138	\$ 508,681	\$ 177,452	\$ 292,434	\$ 529,557	\$ 4,194,201
Actual GA Cost @ GA Final Rate	FJ=FG*FD	\$ 1,948,280	\$ 1,759,699	\$ 1,535,539	\$ 1,996,091	\$ 2,350,729	\$ 2,538,917	\$ 2,758,563	\$ 2,301,257	\$ 1,887,937	\$ 2,521,331	\$ 1,997,426	\$ 2,357,876	\$ 25,953,644
Variance - (receivable) / payable	FH-FI-FJ	\$ 171,079	\$ 76,628	\$ 294,001	\$ (147,708)	\$ (551,324)	\$ (584,756)	\$ (725,170)	\$ (490,525)	\$ (342,895)	\$ (741,858)	\$ (598,461)	\$ (782,981)	\$ (4,423,971)
Payments TO IESO	FK	\$ 418,830	\$ 333,367	\$ 432,155	\$ 227,856	\$ 99,287	\$ 117,888	\$ 125,237	\$ 147,907	\$ 155,523	\$ 77,064	\$ 72,349	\$ 83,689	\$ 2,291,153
Payments FROM IESO	FL	\$ 247,751	\$ 256,740	\$ 138,155	\$ 375,563	\$ 650,611	\$ 702,644	\$ 850,407	\$ 638,432	\$ 498,418	\$ 818,922	\$ 670,810	\$ 866,670	\$ 6,715,123

Reconciliation (True-Up)
 460,209
 \$
 (180,776)
 \$
 (936,249)
 \$
 (375,416)
 \$
 (152,305)
 \$
 363,571

 495,408
 \$
 216,456
 \$
 36,046
 \$
 150,894
 \$
 264,276
 \$
 447,795

 35,200
 \$
 397,232
 \$
 972,295
 \$
 526,310
 \$
 416,581
 \$
 84,224
 677,384 \$ 121,341 True-up Variance - (receivable) / payable 526,391 \$ (213,082) \$ 888,796 \$ True-up Payments TO IESO RK 547,016 \$ 234,594 \$ 888,796 677,384 \$ 263,376 \$ \$ \$ 20,625 \$ 447,677 \$ True-up Payments FROM IESO RL \$ 142,035 Ś ¢

	\$ (135,122)	\$ 1,044,741
5	\$ 231,317	\$ 4,453,359
5	\$ 366,438	\$ 3,408,617

2018 RPP SETTLEMENT TRUE UP CALCULATION

		January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
				EST	MATED USAGE	SUBMISSION (4	TH DAY OF THE N	/ONTH)						
		I						kWhs						
Wholesale Class B (kWh)	EA	-	-	-	-	-	-	-	-	-	-	-	-	
Tier 1 Estimate (kWh)	EB ¹	1,047,978	1,235,324	1,027,948	999,273	1,080,793	787,535	722,375	814,166	862,525	748,661	789,777	949,774	11,066,129
Tier 2 Estimate (kWh)	EB ²	480,561	818,606	547,080	425,789	417,751	417,199	416,607	521,506	547,274	418,908	387,648	330,114	5,729,043
Off-Peak Estimate (kWh)	EB ³	18.909.638	13.495.583	15.273.901	11.940.698	13.607.663	12.436.161	15.598.527	16.592.283	14.727.212	14.515.729	12.916.374	10.421.998	170.435.767
Mid-Peak Estimate (kWh)	EB^4	4.309.283	3.372.383	3,749,254	3.074.723	3,499,936	3,485,408	4,195,940	4,750,177	4.024.928	4.016.870	3.550.137	2,870,969	44,900,008
On-Peak Estimate (kWh)	FB ⁵	4 825 375	3 696 135	4 180 734	3 318 106	3 658 198	3 499 703	4 477 524	5 397 803	4 546 537	4 172 815	3 430 574	3 177 596	48 381 100
RPP Estimate kWh	FB	29.572.835	22.618.031	24,778,917	19,758,589	22,264,341	20.626.006	25.410.973	28.075.935	24,708,476	23.872.983	21.074.510	17,750,451	280.512.047
Average Spot price (NSLS)	EC	0.0236	0.0304	0.0186	0.0194	0.0263	0.0147	0.0224	0.0316	0.0334	0.0280	0.0161	0.0261	200,022,017
GA 1st Estimate Rate (MWh)	ED ¹	-	-	-	-	-	-	-	-	-	-	-	-	
GA 1st Estimate Rate (kWh)	ED	0.0880	0.0858	0.0764	0.0811	0.0946	0.1011	0.1184	0.0877	0.0795	0.0840	0.0944	0.1176	
Estimated as initially submitted														
RDP Price	FF													
KWH % by RPP Block	EF													
Estimated kWhs by RPP Block	EG	29,572,835	22,618,031	24,778,917	19,758,589	22,264,341	20,626,006	25,410,973	28,075,935	24,708,476	23,872,983	21,074,510	17,750,451	280,512,047
Estimated Billing @ RPP Price	EH=EG*EE		\$ 1,854,274	\$ 2,029,229	\$ 1,621,499	\$-	\$ 1,695,711	\$ 2,092,057	\$ 2,346,630	\$ 2,050,877	\$ 1,966,849	\$ 1,721,426	\$ 1,469,256	
Estimated COP Cost @ NSLS	EI=EG*EC		\$ 688,041	\$ 461,879	\$ 382,684	\$-	\$ 303,821	\$ 567,935	\$ 888,042	\$ 824,769	\$ 667,250	\$ 338,246	\$ 463,109	
Estimated GA Cost @ GA 1st Estimate	EJ=EG*ED		\$ 1,940,175	\$ 1,892,366	\$ 1,602,026	\$ -	\$ 2,085,495	\$ 3,009,676	\$ 2,462,259	\$ 1,964,818	\$ 2,005,808	\$ 1,989,223	\$ 2,087,453	
Estimated Variance - (receivable) / payable	EH-EI-EJ	\$ (901,354)	\$ (774,534)	\$ (324,118)	\$ (363,214)	\$ (871,952)	\$ (693,426)	\$ (1,485,492)	\$ (1,003,809)	\$ (738,940)	\$ (706,349)	\$ (606,078)	\$ (1,083,989)	\$ (9,553,255)
Estimated Payments TO IESO	EK	\$ -	Ş -	\$ -	Ş -	Ş -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Ş -	ş -
Estimated Payments FROM IESO	EL	\$ 901,354	\$ //4,534	\$ 324,118	\$ 363,214	\$ 8/1,952	\$ 693,426	\$ 1,485,492	\$ 1,003,809	\$ 738,940	\$ 706,349	\$ 606,078	\$ 1,083,989	\$ 9,553,255
					FINA	L SUBMISSION (TRUE-UP)							
								kWhs						
Wholesale Class P (I/M/h)	ГА				-	-	-	-	-	-	- 1	_		
VVIIOIESAIE CIASS D (KVVII)	FA	-	-	-								_	-	-
Tier 1 Actual (kWh)	FA FB ¹	- 1.230.729	- 1.012.138	1.020.582	912.588	788.303	818.021	922.809	894.159	805.742	811.356	911.446	- 1.000.106	- 11.127.981
Tier 1 Actual (kWh) Tier 2 Actual (kWh)	FB ¹ FB ²	- 1,230,729 612.508	- 1,012,138 503.720	1,020,582 507.922	912,588 454,176	788,303 392,322	818,021 407,112	922,809 459,262	894,159 445.004	805,742 401.001	811,356 403.794	911,446 453.607	- 1,000,106 497.731	- 11,127,981 5.538.158
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh)	FB ¹ FB ² FB ³	- 1,230,729 612,508 15 829 810	- 1,012,138 503,720 13 167 720	1,020,582 507,922 13 788 362	912,588 454,176 12 484 729	788,303 392,322 12 758 376	818,021 407,112 15 252 569	922,809 459,262 17 484 294	894,159 445,004 17 166 490	805,742 401,001 14 062 338	811,356 403,794 12 628 966	911,446 453,607 13 452 821	- 1,000,106 497,731 15 128 637	- 11,127,981 5,538,158 173 205 111
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh)	FB ¹ FB ² FB ³ FB ⁴	- 1,230,729 612,508 15,829,810 3 859 354	- 1,012,138 503,720 13,167,720 3 210 328	1,020,582 507,922 13,788,362 3 361 643	912,588 454,176 12,484,729 3,043,813	788,303 392,322 12,758,376 3 110 529	818,021 407,112 15,252,569 3 718 621	922,809 459,262 17,484,294 4 262 722	894,159 445,004 17,166,490 4 185 240	805,742 401,001 14,062,338 3 428 439	811,356 403,794 12,628,966 3,078,979	911,446 453,607 13,452,821 3 279 837	- 1,000,106 497,731 15,128,637 3 688 406	- 11,127,981 5,538,158 173,205,111 42,227,909
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh)	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵	- 1,230,729 612,508 15,829,810 3,859,354 4,237,393	- 1,012,138 503,720 13,167,720 3,210,328 3 524 793	1,020,582 507,922 13,788,362 3,361,643 3 690 929	912,588 454,176 12,484,729 3,043,813 3 341 967	788,303 392,322 12,758,376 3,110,529 3,415,218	818,021 407,112 15,252,569 3,718,621 4 082 875	922,809 459,262 17,484,294 4,262,722 4 680 273	894,159 445,004 17,166,490 4,185,240 4 595 201	805,742 401,001 14,062,338 3,428,439 3 764 268	811,356 403,794 12,628,966 3,078,979 3 380 577	911,446 453,607 13,452,821 3,279,837 3 601 110	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700	- 11,127,981 5,538,158 173,205,111 42,227,909 46 364 307
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB	- 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25 769 793	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21 418 700	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438	912,588 454,176 12,484,729 3,043,813 3,341,967 20 237 273	788,303 392,322 12,758,376 3,110,529 3,415,218 20 464 749	818,021 407,112 15,252,569 3,718,621 4,082,875 24 279 197	922,809 459,262 17,484,294 4,262,722 4,680,273 27 809 360	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094	805,742 401,001 14,062,338 3,428,439 3,764,268 22 461 788	811,356 403,794 12,628,966 3,078,979 3,380,577 20 303 672	911,446 453,607 13,452,821 3,279,837 3,601,110 21 698 822	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24 364 579	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278 463 465
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh)	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FB FC	- 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh)	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FC FC	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46.074,167	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201.867	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308.633	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh)	FA FB^{1} FB^{2} FB^{3} FB^{4} FB^{5} FB FC FC^{1} FD^{1}	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67,3600	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81,6700	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94,8100	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99,5900	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107,9300	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118,9600	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77,3700	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74,9000	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85,8400	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120,5900	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98,5500	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74,0400	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh)	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FC FC ¹ FD ¹ FD	- 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67.3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh)	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FC FC ¹ FD ¹ FD	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67.3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price	FA FB ¹ FB ² FB ³ FB ⁴ FB FC FC ¹ FD ¹ FD	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67,3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block	FA FB ¹ FB ² FB ³ FB ⁵ FB FC FC ¹ FD ¹ FD FD FE FE	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67.3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FC FC ¹ FD ¹ FD FD FE FF FG	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67.3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 - 21,418,700	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190 24,279,197	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block	FA FB ¹ FB ² FB ³ FB ⁴ FB FC FC ¹ FD ¹ FD FD FD FF FF FG	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67,3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079 20,464,749	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190 24,279,197	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price	FA FB ¹ FB ² FB ³ FB ⁵ FB FC FC ¹ FD ¹ FD FD FD FF FG FF FG FH=FG*FE	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67.3600 0.0674	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948 22,369,438 \$ 1,827,100	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079 20,464,749 \$ 1,668,109	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190 24,279,197 \$ 1,979,127	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 2,266,902	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 \$ 2,224,257	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 22,461,788	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 \$ 1,768,637	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 \$ 1,985,938	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 278,463,465 \$ 22,713,148
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual COP Cost @ Actual SPOT Price	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FC FC ¹ FD ¹ FD FD FD FE FF FG FH=FG*FE FI=FG*FE	 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 46,074,167 67.3600 0.0674 25,769,793 \$ 25,769,793 \$ 2,104,804 \$ 836,050	1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 \$ 1,749,425	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 (0.0173 41,669,167 94.8100 0.0948 22,369,438 22,369,438	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 601,780	 788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 40,201,867 107,9300 0.1079 20,464,749 \$ 1,668,109 \$ 283,575 	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190 24,279,197 \$ 1,979,127 \$ 1,979,127 \$ 462,907	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 2,266,902 \$ 2,266,902	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 \$ 2,224,257 \$ 2,224,257	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 \$ 1,830,940 \$ 1,830,940	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955 \$ 284,371	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 21,698,822 \$ 1,768,637 \$ 554,438	 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 43,526,733 5,128,637 	11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 515,265,532 278,463,465 \$ 22,713,148 \$ 6,926,141
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual GP Cost @ Actual SPOT Price Actual GA Cost @ GA Final Rate	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FC FC ¹ FD ¹ FD FD FD FD FF FG FH=FG*FE FI=FG*FC FJ=FG*FD	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67,3600 0.0674 25,769,793 \$ 2,104,804 \$ 836,050 \$ 1,735,853	1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 \$ 1,749,425 \$ 1,749,265	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948 22,369,438 \$ 1,827,100 \$ 386,998 \$ 2,120,846	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 6,01,780 \$ 2,015,430	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 5 20,464,749 5 1,668,109 5 283,575 5 2,208,760	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 42,663,467 118.9600 0.1190 24,279,197 24,279,197 \$ 1,979,127 \$ 462,907 \$ 2,888,253	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 27,809,360 \$ 2,266,902 \$ 868,022 \$ 2,151,610	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 \$ 27,286,094 \$ 2,224,257 \$ 854,496 \$ 2,043,728	 805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 42,308,633 85.8400 0.0858 22,461,788 1,830,940 696,548 1,928,120 	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 \$ 1,768,637 \$ 554,438 \$ 2,138,419	 - 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 24,364,579 24,364,579 \$ 1,985,938 \$ 686,702 \$ 1,803,953 	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 278,463,465 278,463,465 \$ 22,713,148 \$ 6,926,141 \$ 25,232,659
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual GA Cost @ Actual SPOT Price Actual GA Cost @ GA Final Rate Variance - (receivable) / payable	FA FB ¹ FB ² FB ³ FB ⁴ FB FC FC ¹ FD ¹ FD FD FD FD FF FG FH=FG*FE FI=FG*FC FJ=FG*FD FH-FI-FJ	1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 0.0324 46,074,167 67.3600 0.0674 25,769,793 \$ 2,104,804 \$ 2,104,804 \$ 836,050 \$ 1,735,853 \$ (467,099)	1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 \$ 1,749,425 \$ 1,749,265 \$ (410,095)	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948 22,369,438 \$ 1,827,100 \$ 386,998 \$ 2,120,846 \$ (680,744)	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 0.0297 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 601,780 \$ 2,015,430	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 40,201,867 107.9300 0.1079 20,464,749 \$ 1,668,109 \$ 283,575 \$ 2,208,760 \$ (824,226)	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190 24,279,197 \$ 1,979,127 \$ 1,979,127 \$ 462,907 \$ 2,888,253 \$ (1,372,033)	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 2,266,902 \$ 2,266,902 \$ 868,022 \$ 2,151,610 \$ (752,730)	894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 \$ 27,286,094 \$ 2,224,257 \$ 854,496 \$ 2,043,728 \$ (673,968)	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 22,461,788 \$ 1,830,940 \$ 696,548 \$ 1,928,120	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420 \$ (1,077,835)	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 \$ 1,768,637 \$ 1,768,637 \$ 554,438 \$ 2,138,419 \$ (924,220)	 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 24,364,579 \$ 1,985,938 \$ 686,702 \$ 1,803,953 \$ (504,718) 	11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 515,265,532 278,463,465 \$ 22,713,148 \$ 6,926,141 \$ 25,232,659 \$ (9,445,652)
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual GA Cost @ Actual SPOT Price Actual GA Cost @ GA Final Rate Variance - (receivable) / payable Payments TO IESO	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FB FC FC ¹ FD ¹ FD FD FD FF FG FH=FG*FE FI=FG	 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 46,074,167 67.3600 0.0674 46,074,167 67.3600 3,859,354 4,237,393 25,769,793 25,769,793 2,104,804 836,050 1,735,853 (467,099) 3,6,431 6,2,252 	 - 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 410,255 1,749,265 (410,095) 109,889 	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 (0.0173 41,669,167 94.8100 0.0948 22,369,438 (3,20,000 5 1,827,100 5 386,998 5 2,120,846 5 (680,744) 5 73,411	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 601,780 \$ 2,015,430 \$ (964,256) \$ 8,936	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 5 20,464,749 5 20,464,749 5 2,208,760 5 2,208,760 5 34,881 6 82,226 5 34,881	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 0.0191 42,663,467 118.9600 0.1190 24,279,197 \$ 1,979,127 \$ 1,979,127 \$ 462,907 \$ 2,888,253 \$ (1,372,033) \$ -	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 2,266,902 \$ 2,266,902 \$ 868,022 \$ 2,151,610 \$ (752,730) \$ 109,597	 894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 27,286,094 2,224,257 \$ 2,224,257 \$ 854,496 2,043,728 \$ (673,968) \$ 118,482 \$ 118,482 	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 \$ 1,830,940 \$ 696,548 \$ 1,928,120 \$ (793,728) \$ 57,027	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420 \$ (1,077,835) \$ - 5	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 5 21,698,822 \$ 1,768,637 \$ 554,438 \$ 2,138,419 \$ (924,220) \$ 28,443	- 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 \$ 24,364,579 \$ 1,985,938 \$ 686,702 \$ 1,985,938 \$ 686,702 \$ 1,803,953 \$ (504,718) \$ 120,582 \$ (504,718)	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 278,463,465 \$ 22,713,148 \$ 6,926,141 \$ 25,232,659 \$ (9,445,652) \$ 797,679 \$ 10,242,221
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual GA Cost @ GA Final Rate Variance - (receivable) / payable Payments TO IESO Payments FROM IESO	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FC FC ¹ FD ¹ FD FD FD FF FG FF FG FH=FG*FE FI=FG*FC FJ=FG*FD FH-FI-FJ FK FL	 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 46,074,167 67,3600 0.0674 25,769,793 25,769,793 25,769,793 46,074,167 67,3600 0.0674 836,050 1,735,853 (467,099) 136,431 603,530 	- 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 \$ 1,749,425 \$ 1,749,425 \$ 1,749,265 \$ 1,749,265 \$ (410,095) \$ 109,889 \$ 519,984	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 (41,669,167 94.8100 0.0948 22,369,438 (3,20,00,00,00,00,00,00,00,00,00,00,00,00,	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 2,015,430 \$ 2,015,430 \$ (964,256) \$ 8,936 \$ 973,192	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 42,663,467 118.9600 0.1190 24,279,197 24,279,197 24,279,197 3 1,979,127 3 462,907 3 2,888,253 3 3 (1,372,033) 3 3 3 3	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 27,809,360 \$ 2,266,902 \$ 2,266,902 \$ 2,151,610 \$ (752,730) \$ 109,597 \$ 862,327	 894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 27,286,094 27,286,094 27,286,094 2,224,257 \$ 2,224,257 \$ 2,224,257 \$ 2,224,257 \$ 354,496 \$ 2,043,728 \$ (673,968) \$ 118,482 \$ 792,450 	 805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 1,830,940 696,548 1,928,120 (793,728) \$7,027 \$57,027 \$57,027 \$57,027 	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420 \$ (1,077,835) \$ - \$ 1,077,835	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 \$ 1,768,637 \$ 21,698,822 \$ 1,768,637 \$ 554,438 \$ 2,138,419 \$ (924,220) \$ 28,443 \$ 28,443	 - 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 24,364,579 \$ 1,985,938 \$ 686,702 \$ 1,985,938 \$ 686,702 \$ 1,803,953 \$ (504,718) \$ 120,582 \$ 625,300 	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 278,463,465 278,463,465 \$ 22,713,148 \$ 6,926,141 \$ 25,232,659 \$ (9,445,652) \$ 797,679 \$ 10,243,331
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual Billing @ RPP Price Actual Billing @ RPP Price Actual GA Cost @ GA Final Rate Variance - (receivable) / payable Payments TO IESO Payments FROM IESO Reconciliation (True-Up)	FA FB ¹ FB ² FB ³ FB ⁴ FB FC FC ¹ FD ¹ FD FD FD FF FG FH=FG*FE FI=FG*FC FJ=FG*FD FH-FI-FJ FK FL	 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 46,074,167 67.3600 0.0674 25,769,793 25,769,793 2,104,804 836,050 1,735,853 (467,099) 136,431 603,530 	 - 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$1,749,425 \$1,749,425 \$1,749,265 \$1,749,265 \$(410,095) \$109,889 \$19,984 	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 0.0173 41,669,167 94.8100 0.0948 22,369,438 222,369,438 \$ 1,827,100 \$ 386,998 \$ 2,120,846 \$ (680,744) \$ 73,411 \$ 754,156	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 601,780 \$ 2,015,430 \$ (964,256) \$ 8,936 \$ 973,192	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 5 (20,464,749) 5	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 42,663,467 118.9600 0.1190 24,279,197 2,888,253 \$ 1,979,127 \$ 462,907 \$ 2,888,253 \$ (1,372,033) \$ - \$ 1,372,033	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$ 2,266,902 \$ 2,266,902 \$ 2,151,610 \$ (752,730) \$ 109,597 \$ 862,327	 894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 27,286,094 27,286,094 2,224,257 \$ 2,224,257 \$ 854,496 2,043,728 \$ (673,968) \$ 118,482 \$ 792,450 	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 22,461,788 \$ 1,830,940 \$ 696,548 \$ 1,928,120 \$ 696,548 \$ 1,928,120 \$ 57,027 \$ 850,756	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420 \$ (1,077,835) \$ - \$ 1,077,835	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 \$ 1,768,637 \$ 1,768,637 \$ 554,438 \$ 2,138,419 \$ (924,220) \$ 28,443 \$ 952,663	 - 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 24,364,579 \$ 43,64,579 5,128,64,579 1,985,938 686,702 1,803,953 (504,718) 120,582 625,300 	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 515,265,532 \$ 22,713,148 \$ 6,926,141 \$ 25,232,659 \$ (9,445,652) \$ 797,679 \$ 10,243,331
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual GA Cost @ Actual SPOT Price Actual GA Cost @ GA Final Rate Variance - (receivable) / payable Payments TO IESO Payments FROM IESO Reconciliation (True-Up) True-up Variance - (receivable) / payable	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FC FC ¹ FD ¹ FD FD FF FG FH=FG*FE FI=FG*FC FJ=FG*FD FH-FI-FJ FK FL	 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 46,074,167 67.3600 0.0674 46,074,167 67.3600 0.0674 836,050 1,735,853 (467,099) 136,431 603,530 434,255 	 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 \$ 410,255 \$ 1,749,425 \$ 410,255 \$ 1,749,265 \$ (410,095) \$ 109,889 \$ 519,984 \$ 364,439 	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 41,669,167 94.8100 0.0948 0.0948 22,369,438 5 1,827,100 \$ 386,998 \$ 2,120,846 \$ (680,744) \$ 73,411 \$ 754,156	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 39,557,433 99.5900 0.0996 20,237,273 \$ 1,652,954 \$ 1,652,954 \$ 601,780 \$ 2,015,430 \$ (964,256) \$ 8,936 \$ 973,192	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 0.0139 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 40,201,867 107.9300 0.1079 50,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 2,0,464,749 \$ 3,4,881 \$ 3,4,881 \$ 3,4,881 \$ 3,4,881 \$ 3,4,881 \$ 3,4,881 \$ 3,4,881 \$ 3,4,7,726	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 42,663,467 118.9600 0.1190 24,279,197 24,279,197 \$ 1,979,127 \$ 462,907 \$ 2,888,253 \$ (1,372,033) \$ - \$ 1,372,033	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 49,594,733 77.3700 0.0774 249,594,733 77.3700 0.0774 249,594,733 77.3700 2,266,902 2,266,902 2,266,902 2,266,902 2,151,610 3 (752,730) 3 (752,740) 3 (752,750) 3 (752,750) 3 (75	 894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 27,286,094 27,286,094 27,286,094 27,286,094 27,286,094 27,286,094 27,286,094 374,900 0.0749 118,482 792,450 329,841 	 805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 42,308,633 85.8400 0.0858 22,461,788 22,461,788 1,830,940 696,548 1,928,120 (793,728) 57,027 \$57,027 \$57,027	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420 \$ (1,077,835) \$ - \$ 1,077,835	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 20,0986 21,698,822 5 41,768,637 5 54,438 5 2,138,419 \$ (924,220) \$ (924,220) \$ 28,443 \$ 952,663	 	 - -
Tier 1 Actual (kWh) Tier 2 Actual (kWh) Off-Peak Actual (kWh) Mid-Peak Actual (kWh) On-Peak Actual (kWh) On-Peak Actual (kWh) RPP Actual kWh Average Spot price (CT 101 / kWh) CT 101 (kWh) GA Final Rate (MWh) GA Final Rate (MWh) GA Final Rate (kWh) Actual Full month calculations RPP Price KWH % by RPP Block Actual kWhs by RPP Block Actual Billing @ RPP Price Actual GA Cost @ GA Final Rate Variance - (receivable) / payable Payments TO IESO Payments FROM IESO Reconciliation (True-Up) True-up Variance - (receivable) / payable True-up Payments TO IESO	FA FB ¹ FB ² FB ³ FB ⁴ FB ⁵ FC FC ¹ FD ¹ FD FD FF FG FH=FG*FE FI=FG*FC FJ=FG*FC FJ=FG*FD FH-FI-FJ FK FL	 1,230,729 612,508 15,829,810 3,859,354 4,237,393 25,769,793 46,074,167 67,3600 0.0674 25,769,793 25,769,793 25,769,793 46,074,167 67,3600 0.0674 46,074,167 67,3600 3,859,350 4,2104,804 836,050 1,735,853 (467,099) 136,431 603,530 434,255 434,255 	 1,012,138 503,720 13,167,720 3,210,328 3,524,793 21,418,700 0.0192 39,409,333 81.6700 0.0817 21,418,700 \$ 1,749,425 \$ 1,749,425 \$ 1,749,425 \$ 1,749,265 \$ 1,749,265 \$ 1,749,265 \$ (410,095) \$ 109,889 \$ 519,984 \$ 374,016 	1,020,582 507,922 13,788,362 3,361,643 3,690,929 22,369,438 (0.0173 41,669,167 94.8100 0.0948 22,369,438 (386,998 \$ 2,120,846 \$ 1,827,100 \$ 386,998 \$ 2,120,846 \$ (680,744) \$ 73,411 \$ 73,411 \$ 73,415	912,588 454,176 12,484,729 3,043,813 3,341,967 20,237,273 39,557,433 99.5900 0.0996 20,237,273 5 1,652,954 5 2,015,430 5 2,015,430 5 (964,256) 5 8,936 5 973,192 5 69,932	788,303 392,322 12,758,376 3,110,529 3,415,218 20,464,749 40,201,867 107.9300 0.1079 20,464,749 20,464,749 \$ 20,464,749 \$ 20,464,749 \$ 283,575 \$ 2,208,760 \$ 283,575 \$ 2,208,760 \$ 283,575 \$ 2,208,760 \$ 283,575 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 2,208,760 \$ 34,881 \$ 34,881 \$ 2,209,308	818,021 407,112 15,252,569 3,718,621 4,082,875 24,279,197 42,663,467 118.9600 0.1190 24,263,467 118.9600 0.1190 5 24,279,197 \$ 24,279,197 \$ 1,979,127 \$ 462,907 \$ 2,888,253 \$ (1,372,033) \$ 1,372,033	922,809 459,262 17,484,294 4,262,722 4,680,273 27,809,360 0.0312 49,594,733 77.3700 0.0774 27,809,360 \$27,809,360 \$2,266,902 \$2,151,610 \$2,151,610 \$(752,730) \$109,597 \$862,327 \$732,762	 894,159 445,004 17,166,490 4,185,240 4,595,201 27,286,094 0.0313 48,809,233 74.9000 0.0749 27,286,094 27,286,094 27,286,094 2,224,257 \$ 2,224,257 \$ 2,224,257 \$ 2,224,257 \$ 454,496 \$ 2,043,728 \$ (673,968) \$ 118,482 \$ 792,450 \$ 329,841 \$ 444,148 	805,742 401,001 14,062,338 3,428,439 3,764,268 22,461,788 0.0310 42,308,633 85.8400 0.0858 22,461,788 \$ 22,461,788 \$ 1,830,940 \$ 696,548 \$ 1,928,120 \$ (793,728) \$ 1,928,120 \$ (793,728) \$ 57,027 \$ 850,756	811,356 403,794 12,628,966 3,078,979 3,380,577 20,303,672 0.0140 39,783,933 120.5900 0.1206 20,303,672 \$ 20,303,672 \$ 1,654,955 \$ 284,371 \$ 2,448,420 \$ (1,077,835) \$ - \$ 1,077,835 \$ \$ 114,688	911,446 453,607 13,452,821 3,279,837 3,601,110 21,698,822 0.0256 41,666,833 98.5500 0.0986 21,698,822 5 41,768,637 \$ 21,698,822 \$ 1,768,637 \$ 21,698,822 \$ 2,138,419 \$ 2,138,419 \$ (924,220) \$ 28,443 \$ 130,472	 - 1,000,106 497,731 15,128,637 3,688,406 4,049,700 24,364,579 0.0282 43,526,733 74.0400 0.0740 24,364,579 24,364,579 \$ 1,985,938 \$ 686,702 \$ 1,985,938 \$ 686,702 \$ 1,985,938 \$ 686,702 \$ 1,985,938 \$ 686,702 \$ 1,803,953 \$ (504,718) \$ 120,582 \$ 625,300 \$ 579,271 \$ 579,271 	- 11,127,981 5,538,158 173,205,111 42,227,909 46,364,307 278,463,465 515,265,532 278,463,465 \$ 22,713,148 \$ 6,926,141 \$ 25,232,659 \$ (9,445,652) \$ 797,679 \$ 10,243,331 \$ 3,580,229



Appendix 9-5: Adjustment C Supporting Documentation

Staff-2

Ref: Response to OEB Staff Question #2

In response to OEB Staff Question #2, HHHI explained that the December 31, 2017 unbilled revenue report included an amount of \$406,235 from January, 2018, and so this amount is now being adjusted for in the GA Analysis Workform and the Rate Generator Model.

- a) Please explain the relationship between this adjustment and the original adjustment reported in the first filing of the GA Analysis Workform, in the amount of (\$528,333). Specifically:
 - a. Are these two adjustments related to the same issue, or are they independent of one another?
 - b. Please explain how it was originally determined that a credit entry of (\$528,333) was required in the GA Analysis Workform, and now a debit entry of \$406,235 is needed.

Response:

- a. The original (\$528,333) adjustment represented an offsetting unbilled revenue entry for the December 2017 Class A Global Adjustment Charge on the IESO invoice with the understanding that the unbilled revenue was not posted for December 2017. However, while preparing the previous round of responses, HHHI investigated further into the Global Adjustment amounts for 2017, with a particular focus on the impacts of Class A customers. As a result of the investigation, HHHI determined that the (\$528,333) was offset by billed Class A GA through the unbilled revenue entry. HHHI also determined that the unbilled revenue report included \$406,235.20 of Class A Global Adjustment that should have been included in January 2018 revenues instead and thus, the \$406,235.20 needed to be adjusted back as a reconciling item.
 - a. Please see HHHI's response to Staff-2 part a above.
 - b. Please see HHHI's response to Staff-2 part a above.

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Appendix 9-6: Adjustment D Supporting Documentation

	Or	Driginal Filed -				ariance to
Month		Final	0	OEB Model		Original
January	\$	(680,704)	\$	(687,161)	\$	(6,457)
February	\$	(771,329)	\$	(781,490)	\$	(10,161)
March	\$	(606,042)	\$	(615,635)	\$	(9,593)
April	\$	(1,096,428)	\$	(1,119,124)	\$	(22,696)
May	\$	(953,943)	\$	(983,910)	\$	(29,967)
June	\$	(1,244,711)	\$	(1,282,582)	\$	(37,871)
July	\$	(1,008,041)	\$	(1,034,321)	\$	(26,280)
August	\$	(1,332,299)	\$	(1,528,067)	\$	(195,768)
September	\$	(1,087,182)	\$	(1,127,960)	\$	(40,778)
October	\$	(1,158,655)	\$	(1,189,196)	\$	(30,541)
November	\$	164,793	\$	178,098	\$	13,305
December	\$	270,681	\$	275,231	\$	4,550
	\$	(9,503,860)	\$	(9,896,117)	\$	(392,257)

	Original Filed -					ariance to
Month		Final	OEB Model			Original
January	\$	(467,099)	\$	(477,385)	\$	(10,286)
February	\$	(410,095)	\$	(418,599)	\$	(8,504)
March	\$	(680,744)	\$	(682,491)	\$	(1,747)
April	\$	(964,256)	\$	(976,692)	\$	(12,436)
May	\$	(824,226)	\$	(856,631)	\$	(32,405)
June	\$	(1,372,033)	\$	(1,416,423)	\$	(44,390)
July	\$	(752,730)	\$	(767,277)	\$	(14,547)
August	\$	(673,968)	\$	(704,545)	\$	(30,577)
September	\$	(793,728)	\$	(841,007)	\$	(47,279)
October	\$	(1,077,835)	\$	(1,116,420)	\$	(38,585)
November	\$	(924,220)	\$	(997,158)	\$	(72,938)
December	\$	(504,718)	\$	(424,257)	\$	80,461
	\$	(9,445,652)	\$	(9,678,885)	\$	(233,233)

	Original Filed -					ariance to
Month		Final	OEB Model			Original
January	\$	171,079	\$	170,150	\$	(929)
February	\$	76,628	\$	77,039	\$	411
March	\$	294,001	\$	286,540	\$	(7,461)
April	\$	(147,708)	\$	(144,455)	\$	3,253
May	\$	(551,324)	\$	(557,320)	\$	(5,996)
June	\$	(584,756)	\$	(650,957)	\$	(66,201)
July	\$	(725,170)	\$	(1,072,212)	\$	(347,042)
August	\$	(490,525)	\$	(853,643)	\$	(363,118)
September	\$	(342,895)	\$	(672 <i>,</i> 488)	\$	(329,593)
October	\$	(741,858)	\$	(1,093,842)	\$	(351,984)
November	\$	(598,461)	\$	(608,626)	\$	(10,165)
December	\$	(782,981)	\$	(795,587)	\$	(12,606)
	\$	(4,423,970)	\$	(5,915,401)	\$	(1,491,431)

\$ (23,373,482) \$ (25,490,403) **\$ (2,116,921)**

January

February

2019

2019

Data for Initial RPP Settlement based on Estimates on Day 4 of:

Table 1: Wholesale Volume data used for Cost of Power Accrual: GA RPP/non-RPP Ratios GA Volumes **Energy Volumes** AQEW¹ 46,122,163 46,122,163 Embedded Generation² 158,617 158,617 (6,073,163) 40,207,617 Class A customer Volumes for GA (TLF included) 46,280,780 Estimated RPP Quantity Proportion 76.17% 30.624.332 30,624,332 15,656,448 46,280,780 Estimated non-RPP Quantity Proportion 23.83% 9,583,285 Wholesale kWh Volumes 100.00% 40,207,617

Table 2: Estimated Volumes purchased for RPP Customers (TLF Included)		
	Estimated %	kWh Volumes
Tier 1	3.16%	967,133
Tier 2	1.74%	532,694
TOU Off-peak	60.55%	18,543,586
TOU Mid-peak	16.63%	5,092,291
TOU On-peak	17.92%	5,488,628
	100.00%	30,624,332

Table 3: Estimated Retail Volume Revenue Data (TLF Included) ³			
	RPP/non-RPP		
Estimated Retail Revenue Data (Net of Retail Billed/Unbilled)	Ratios	GA Volumes 40,207,617	Energy Volumes 46,280,780
Estimated RPP Quantities	76.17%	30,624,332	30,624,332
Estimated non-RPP Quantities	23.83%	9,583,285	15,656,448
Estimated Retail Revenue kWh Volumes	100.00%	40,207,617	46,280,780

Table 4: Estimated RPP Revenue Volume and Price Data			
	Estimated %	kWh Volumes	RPP Price/kWh
Tier 1	3.16%	967,133	\$ 0.077
Tier 2	1.74%	532,694	\$ 0.089
TOU Off-peak	60.55%	18,543,586	\$ 0.065
TOU Mid-peak	16.63%	5,092,291	\$ 0.094
TOU On-peak	17.92%	5,488,628	\$ 0.132
	100.00%	30,624,332	

Table 5. Commonly Frice Data.		
	Who	lesale Prices
Commodity Prices	F	oer kWh
Estimated Average Energy Price for RPP customers	\$	0.0281
Estimated Average Energy Price for non-RPP customers	\$	0.0274
GA 1st estimate	\$	0.0674
GA 2nd estimate	\$	0.0861

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Data for Initial RPP Settlement based on Estimates on Day 4 of: Commodity Cost of Power Accrual:

2019

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Table 6: Commodity Cost of Power Accrual				
	с	ost/kWh	kWh Volumes	Amount
Estimated Payments to Embedded Generators - 4705 ⁴	\$	0.4928	158,617	\$ 78,173
Charge Type 101 - 4705	\$	0.0279	46,122,163	\$ 1,288,850
Charge Type 147 - non-RPP Class A - 4707⁵				\$ 546,440
Charge Type 148 - RPP - 4705	\$	0.0861	30,624,332	\$ 2,635,530
Charge Type 148 - non-RPP Class B - 4707	\$	0.0861	9,583,285	\$ 824,738
Charge Type 1142 - RPP - 4705 - RPP Settlement - Day 4 Settlement				\$ (964,671)
Charge Type 1412 - FIT Program Settlement Amount - 4705 ⁶	\$	(0.4632)	158,617	\$ (73,465)
Commodity cost of power accrual				\$ 4,335,594

Estimated Net Accrued & Billed Revenue from RPP & non-RPP Customers:

Table 7: RPP Commodity Revenue				
	RPP	Price/kWh	kWh Volumes	Amount
Tier 1	\$	0.0770	967,133	\$ 74,469
Tier 2	\$	0.0890	532,694	\$ 47,410
TOU Off-peak	\$	0.0650	18,543,586	\$ 1,205,333
TOU Mid-peak	\$	0.0940	5,092,291	\$ 478,675
TOU On-peak	\$	0.1320	5,488,628	\$ 724,499
Total Estimated Revenue		-	30,624,332	\$ 2,530,386
Table 8: non-RPP Energy and GA Revenue Accrual				
	c	ost/kWh	kWh Volumes	Amount
Estimated non-RPP Energy Revenue	\$	0.0274	15,656,448	\$ 429,323
Estimated Class A non-RPP GA Revenue at PDF				\$ 546,440
Class B non-RPP GA Revenue at 1st estimate	\$	0.0674	9,583,285	\$ 646,009
				\$ 1,621,772

Table 9: Estimated average unit cost of power sold for RPP & non-RPP for Initial Settlement

	Cost/kWh	kWh Volumes	Amount
Estimated RPP power sales volumes and revenues	\$ 0.0281	30,624,332	\$ 859,527
Estimated Non-RPP power sales volumes and revenues	\$ 0.0274	15,656,448	\$ 429,323
	\$ 0.0278	46,280,780	\$ 1,288,850

¹ - Allocated Quantity of Energy Withdrdrawn (AQEW) is the aggregate kWh energy withdrawn by a distributor from the transmission grid based on quantities as per delivery point energy totalization tables.

- 2 The aggregate kWh's generated by embedded generators in the distributors service territory during the month, net of generated quantities injected into the transmission grid.
- ³ Total estimated Class B RPP & non-RPP kWh volumes used for RPP settlement purposes must be consistent with the billings minus the previous months unbilled revenue plus the current month's unbilled revenues implicit in GL 4006 -4055 for the month.

⁴ -Based on the aggregate amounts to be paid to the embedded generator.

- ⁵ Class A GA is the sum of amounts for each Class A customer as calculated by multiplying the customer specific peak demand factor by the provincial actual total GA dollars.
- ⁶ Based on difference between amounts paid to the embedded generator and the wholesale market cost of power amount to be used in embedded generator settlement with the IESO.

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Data for 1st True up of RPP Settlement based on Actual IESO Invoice on:

Table 10: Wholesale Volume data per IESO Power Bill:			
	GA RPP/non-		
	RPP Ratios	GA Volumes	Energy Volumes
AQEW		46,152,340	46,152,340
Embedded Generation		158,617	158,617
Class A customer Volumes for GA (TLF included)		(6,073,163)	
		40,237,794	46,310,957
Estimated RPP Quantity Proportion	76.17%	30,647,316	30,647,316
Estimated non-RPP Quantity Proportion	23.83%	9,590,478	15,663,641
Wholesale kWh Volumes	100.00%	40,237,794	46,310,957

Table 11: Updated estimated Volumes purchased for RPP Customers (TLF Included)		
	Estimated %	kWh Volumes
Tier 1	3.16%	967,859
Tier 2	1.74%	533,094
TOU Off-peak	60.55%	18,557,504
TOU Mid-peak	16.63%	5,096,113
TOU On-peak	17.92%	5,492,747
	100.00%	30,647,316

Table 12: Estimated Retail Volume Revenue Data (TLF Included)			
	RPP/non-RPP		
	Ratios	GA Volumes	Energy Volumes
Estimated Retail Revenue Data (Net of Retail Billed/Unbilled)		40,207,617	46,280,780
Estimated RPP Sales Quantities	76.17%	30,624,332	30,624,332
Estimated non-RPP Sales Quantities	23.83%	9,583,285	15,656,448
Estimated Retail Revenue kWh Volumes	100.00%	40,207,617	46,280,780

Table 13: Estimated RPP Revenue Volume and Price Data			
	Actual %	kWh Volumes	RPP Price/kWh
Tier 1	3.16%	967,133	\$ 0.077
Tier 2	1.74%	532,694	\$ 0.089
TOU Off-peak	60.55%	18,543,586	\$ 0.065
TOU Mid-peak	16.63%	5,092,291	\$ 0.094
TOU On-peak	17.92%	5,488,628	\$ 0.132
	100.00%	30,624,332	
	10010075	30,02 1,002	

Table 14: Commodity Price Data:					
	Whol	esale Price	s		
Commodity Prices	р	er kWh			
Estimated Average Energy Price for RPP customers	\$	0.0282			
Estimated Average Energy Price for non-RPP customers ⁷	\$	0.0274			
GA 1st estimate	\$	0.0674			
GA 2nd estimate	\$	0.0861			
Class B - GA actual ⁸	\$	0.0809			GA Posted Price
Class B - GA actual IESO billed ⁹	\$	0.0809	\$	3,256,647	GA Billed by IESO CT 148

Settlement for:	Ja	nuary	/	2019
Data for 1st True up of RPP Settlement based on Actual IESO In	voice	on:	March	2019
Commodity Cost of Power per IESO Invoice:				
Table 15: Commodity Cost of Power Billed by IESO				
	C	ost/kWh	kWh Volumes	Amount
Actual Payments to Embedded Generators - 4705	\$	0.4928	158,617	\$ 78,173
Charge Type 101 - 4705	\$	0.0279	46,152,340	\$ 1,289,820
Charge Type 147 - non-RPP Class A - 4707 ¹⁰				\$ 504,862
Charge Type 148 - RPP - 4705	\$	0.0809	30,647,316	\$ 2,480,441
Charge Type 148 - non-RPP - 4707	\$	0.0809	9,590,478	\$ 776,206
Charge Type 1142 - RPP - 4705 - RPP Settlement - Initial Settlement Amount ¹¹				\$ (964,671)
Charge Type 1412 - FIT Program Settlement Amount - 4705	\$	(0.4632)	158,617	\$ (73,465)
Actual cost of power				\$ 4,091,366

Updated Estimated Net Accrued & Billed Revenue from RPP & non-RPP Customers:

		RPP		
	Pri	ice/kWh	kWh Volumes	Amount
Tier 1	\$	0.0770	967,133	\$ 74,469
Tier 2	\$	0.0890	532,694	\$ 47,410
TOU Off-peak	\$	0.0650	18,543,586	\$ 1,205,333
TOU Mid-peak	\$	0.0940	5,092,291	\$ 478,675
TOU On-peak	\$	0.1320	5,488,628	\$ 724,499
Total Actual Revenue			30,624,332	\$ 2,530,386

Table 17: Updated non-RPP Energy and GA Revenue Accrual				
	Co	ost/kWh	kWh Volumes	Amount
Estimated non-RPP Energy Revenue	\$	0.0274	15,656,448	\$ 429,323
Actual Class A non-RPP GA Revenue at PDF				\$ 504,862
Class B non-RPP GA Revenue at 1st estimate	\$	0.0674	9,583,285	\$ 646,009
				\$ 1,580,194

Table 18: Updated Estimated Average unit cost of power for RPP & non-RPP for 1st Tr	rue-up			
	Co	ost/kWh	kWh Volumes	Amount 12
Updated Estimated RPP power sales volumes and revenues	\$	0.0282	30,624,332	\$ 864,359
Updated Estimated Non-RPP power sales volumes and revenues	\$	0.0274	15,656,448	\$ 429,323
	\$	0.0280	46,280,780	\$ 1,293,682

⁷ - Unit energy price for Class B non-RPP customers remains the same until actual sales data available.

⁸ - Where there is a difference between the Class B GA actual posted rate and the Charge Type 148 - Class B GA Actual IESO billed price then such difference should be confirmed with the IESO.

⁹ - Actual GA billed price based on actual charges for CT 148 on IESO invoice divided by actual wholesale volumes.

 $^{\rm 10}$ - Actual GA billed price based on actual charges for CT 147 on IESO invoice.

¹¹ - This is the initial RPP Settlement amount.

¹² - The unit cost for RPP customers is updated due to the change in Commodity Costs paid to the IESO. It is assumed that the unit cost of power for Non-RPP customers remains the same as what was used in the initial RPP settlement. The unit cost of power for RPP customers is a derived residual amount. The difference between the Commodity cost paid to the IESO and the COmmidity cost relating to RPP customers pertains to the unaccounted for energy.

4

Initial RPP Settlement and 1st True-UP



February

Initial RPP Settlement Calculation on Business Day 4 of:

Table 19: Estimated RPP Revenue and GA 2nd Estimate

			E	stimated RPP							\$ E	stimated RPP	\$	Estimated			\$	Estimated RPP
RPP Revenue Prices	R	PP Rate		Energy Price	GA 2nd Estimate	То	otal Commodity	0	Difference	kWh Volumes		Revenue	R	PP Energy	\$ E	stimated GA		Settlement
Tier 1	\$	0.0770	\$	0.0281	\$ 0.0861	\$	0.1141	\$	(0.0371)	967,133	\$	74,469	\$	27,144	\$	83,231	\$	(35,907)
Tier 2	\$	0.0890	\$	0.0281	\$ 0.0861	\$	0.1141	\$	(0.0251)	532,694	\$	47,410	\$	14,951	\$	45,844	\$	(13,385)
TOU Off-peak	\$	0.0650	\$	0.0281	\$ 0.0861	\$	0.1141	\$	(0.0491)	18,543,586	\$	1,205,333	\$	520,459	\$	1,595,861	\$	(910,987)
TOU Mid-peak	\$	0.0940	\$	0.0281	\$ 0.0861	\$	0.1141	\$	(0.0201)	5,092,291	\$	478,675	\$	142,924	\$	438,243	\$	(102,492)
TOU On-peak	\$	0.1320	\$	0.0281	\$ 0.0861	\$	0.1141	\$	0.0179	5,488,628	\$	724,499	\$	154,048	\$	472,351	\$	98,099
	\$	0.0826	_							30,624,332	\$	2,530,386	\$	859,527	\$	2,635,530	\$	(964,671)
																D	wak	hla / (Pacaiyahla)

2019

RPP Settlement Calculation on Business Day 4, based on Actual GA Price, of:

March 2019 Payable / (Receivable)

Table 20: Revised RPP Settlement based on Estimated RPP Revenue and Actual GA Price

			E	stimated RPP							\$ E	stimated RPP	\$ I	Estimated			\$ Estimated RPP
RPP Revenue Prices	R	PP Rate		Energy Price	GA Actual ¹³	Т	otal Commodity	C	Difference	kWh Volumes		Revenue	R	PP Energy	Ş	Actual GA	Settlement
Tier 1	\$	0.0770	\$	0.0282	\$ 0.0809) \$	\$ 0.1092	\$	(0.0322)	967,859	\$	74,525	\$	27,317	\$	78,334	\$ (31,126)
Tier 2	\$	0.0890	\$	0.0282	\$ 0.0809) \$	\$ 0.1092	\$	(0.0202)	533,094	\$	47,445	\$	15,046	\$	43,146	\$ (10,747)
TOU Off-peak	\$	0.0650	\$	0.0282	\$ 0.0809) \$	0.1092	\$	(0.0442)	18,557,504	\$	1,206,238	\$	523,778	\$	1,501,952	\$ (819,492)
TOU Mid-peak	\$	0.0940	\$	0.0282	\$ 0.0809) \$	0.1092	\$	(0.0152)	5,096,113	\$	479,035	\$	143,836	\$	412,454	\$ (77,255)
TOU On-peak	\$	0.1320	\$	0.0282	\$ 0.0809) \$	0.1092	\$	0.0228	5,492,747	\$	725,043	\$	155,031	\$	444,556	\$ 125,456
	\$	0.0826								30,647,316	\$	2,532,285	\$	865,008	\$	2,480,441	\$ (813,164)

Payable / (Receivable)

1st RPP Settlement True-up based on Actual GA Price

Table 21: True-up of 2nd Estimate GA to Actual GA Price

		R	PP Energy Price						\$ True-Up RPP	\$ Tr	ue-up RPP		\$ I	RPP Settlement
True-Up elements	RPP Ra	ate	Difference	GA Price Difference	Total Commodity	/ 0	Difference	kWh Volumes	Revenue		Energy	\$ True-up GA		True-UP
Tier 1	\$	- \$	(0.0002)	\$ 0.0051	\$ 0.0050	\$	(0.0050)	(726)	\$ 56	\$	173	\$ (4,898)	\$	4,781
Tier 2	\$	- \$	(0.0002)	\$ 0.0051	\$ 0.0050	\$	(0.0050)	(400)	\$ 36	\$	95	\$ (2,698)	\$	2,638
TOU Off-peak	\$	- \$	(0.0002)	\$ 0.0051	\$ 0.0050	\$	(0.0050)	(13,918)	\$ 905	\$	3,319	\$ (93,909)	\$	91,495
TOU Mid-peak	\$	- \$	(0.0002)	\$ 0.0051	\$ 0.0050	\$	(0.0050)	(3,822)	\$ 359	\$	911	\$ (25,789)	\$	25,236
TOU On-peak	\$	- \$	(0.0002)	\$ 0.0051	\$ 0.0050	\$	(0.0050)	(4,119)	\$ 544	\$	982	\$ (27,796)	\$	27,357
								(22,984)	\$ 1,899	\$	5,481	\$ (155,089)	\$	151,507

Payable / (Receivable)

¹³ - Settlement Based on Actual unit GA billed by the IESO (not the Actual GA posted Rate)

January 2019

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Data for 1st True up of RPP Settlement based on Actual IESO Invoice on: March

Table 10: Wholesale Volume data per IESO Power Bill			
	GA RPP/non-		
	RPP Ratios	GA Volumes	Energy Volumes
AQEW		46,152,340	46,152,340
Embedded Generation		158,617	158,617
Class A customer Volumes for GA (TLF included)	_	(6,073,163)	
	_	40,237,794	46,310,957
Estimated RPP Quantity Proportion	76.17%	30,647,316	30,647,316
Estimated non-RPP Quantity Proportion	23.83%	9,590,478	15,663,641
Wholesale kWh Volumes	100.00%	40,237,794	46,310,957

Table 11: Updated estimated Volumes purchased for RPP Customers (TLF Included)		
	Estimated %	kWh Volumes
Tier 1	3.16%	967,859
Tier 2	1.74%	533,094
TOU Off-peak	60.55%	18,557,504
TOU Mid-peak	16.63%	5,096,113
TOU On-peak	17.92%	5,492,747
	100.00%	30.647.316

ble 12: Estimated Retail Volume Revenue Data (TLF Included)				
	GA RPP/non-			
	RPP Ratios	GA Volumes	Energy Volumes	
Estimated Retail Revenue Data (Net of Retail Billed/Unbilled)		40,207,617	46,280,780	
Estimated RPP Sales Quantities	76.17%	30,624,332	30,624,332	
Estimated non-RPP Sales Quantities	23.83%	9,583,285	15,656,448	
Estimated Retail Revenue kWh Volumes	100.00%	40,207,617	46,280,780	

Fable 13: Estimated RPP Revenue Volume and Price Data					
	Estimated %	kWh Volumes	RPP	Rate/kWh	
Tier 1	3.16%	967,133	\$	0.077	
Tier 2	1.74%	532,694	\$	0.089	
TOU Off-peak	60.55%	18,543,586	\$	0.065	
TOU Mid-peak	16.63%	5,092,291	\$	0.094	
TOU On-peak	17.92%	5,488,628	\$	0.132	
	100.00%	30 624 332			

Table 14: Commodity Price Data			
	Wholesa	ale Prices	
Commodity Price	per	kWh	
Estimated Average Energy Price for RPP customers	\$	0.0282	
Estimated Average Energy Price for non-RPP customers	\$	0.0274	
GA 1st estimate	\$	0.0674	
GA 2nd estimate	\$	0.0861	
Class B - GA actual	\$	0.0809	
Class B - GA actual IESO billed	\$	0.0809	

Commodity Cost of Power per IESO Invoice:

Table 15: Commodity Cost of Power Billed by IESO				
	C	ost/kWh	kWh Volumes	Amount
Actual Payments to Embedded Generators - 4705	\$	0.4928	158,617	\$ 78,173
Charge Type 101 - 4705	\$	0.0279	46,152,340	\$ 1,289,820
Charge Type 147 - non-RPP Class A - 4707				\$ 504,862
Charge Type 148 - RPP - 4705	\$	0.0809	30,647,316	\$ 2,480,441
Charge Type 148 - non-RPP - 4707	\$	0.0809	9,590,478	\$ 776,206
Charge Type 1142 - RPP - 4705 - RPP Settlement - Initial Settlement Amount				\$ (964,671)
Charge Type 1412 - FIT Program Settlement Amount - 4705	\$	(0.4632)	158,617	\$ (73,465)
Actual cost of power				\$ 4,091,366

Data for 1st True up of RPP Settlement based on Actual IESO Invoice on: March Updated Estimated Net Accrued & Billed Revenue from RPP & non-RPP Customers:

2019

Table 16: RPP Commodity Revenue RPP Rate/kWh kWh Volumes Amount Tier 1 Tier 2 967,133 \$ \$ 0.0770 74,469 \$ 0.0890 532,694 \$ 47,410 TOU Off-peak \$ 0.0650 18,543,586 \$ 1,205,333 TOU Mid-peak \$ 0.0940 5,092,291 \$ 478,675 TOU On-peak \$ 0.1320 5,488,628 724,499 Ś Total Estimated Revenue 30,624,332 2,530,386 \$ Table 17: non-RPP Estimated Revenue kWh Volumes Cost/kWh Amount Estimated non-RPP Energy Revenue \$ 0.0274 15,656,448 \$ 429,323 Actual Class A non-RPP GA Revenue at PDF \$ 504,862 Class B non-RPP GA Revenue at 1st estimate \$ 0.0674 9,583,285 \$ 646,009 1,580,194 \$

Table 18: Updated Estimated Average unit cost of power sold for RPP & non-RPP for 1st True-up

	c	ost/kWh	kWh Volumes		Amount
Updated Estimated RPP power sales volumes and revenues	\$	0.0282	30,624,332	\$	864,359
Updated Estimated Non-RPP power sales volumes and revenues	\$	0.0274	15,656,448	\$	429,323
	Ś	0.0280	46,280,780	Ś	1,293,682

Settlement for:	
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January 2019

Data for 2nd True up of RPP Settlement based on Actual Revenue Volumes on: April 2019

Table 22: Wholesale Volume data per IESO Power Bill			
	GA RPP/non-RPP		
	Ratios	GA Volumes	Energy Volumes
AQEW		46,152,340	46,152,340
Embedded Generation		158,617	158,617
Class A customer Volumes for GA (TLF included)	_	(6,073,163)	
	-	40,237,794	46,310,957
Actual RPP Quantity Proportion	64.36%	25,898,442	25,898,442
Actual non-RPP Quantity Proportion	35.64%	14,339,352	20,412,515
Wholesale kWh Volumes	100.00%	40,237,794	46,310,957

Table 23: Actual Volumes purchased for RPP Customers (TLF Included)		
	Actual %	kWh Volumes
Tier 1	4.37%	1,131,893
Tier 2	1.67%	432,072
TOU Off-peak	60.02%	15,543,810
TOU Mid-peak	16.28%	4,216,793
TOU On-peak	17.66%	4,573,875
	100.00%	25,898,442

ble 24: Actual Retail Volume Revenue Data (TLF included)					
	GA RPP/non-RPP				
	Ratios	GA Volumes	Energy Volumes		
Billed/Unbilled Retail Volumes		40,079,177	46,152,340		
Actual RPP Sales Quantities	64.36%	25,796,351	25,796,351		
Actual non-RPP Sales Quantities	35.64%	14,282,826	20,355,989		
Actual Retail Revenue kWh Volumes	100.00%	40,079,177	46,152,340		

Table 25: Actual RPP Revenue Volume and Price Data ¹⁴				
	Actual %	kWh Volumes	R	PP Price/kWh
Tier 1	4.37	7% 1,127,431	\$	0.077
Tier 2	1.67	7% 430,369	\$	0.089
TOU Off-peak	60.02	15,482,536	\$	0.065
TOU Mid-peak	16.28	4,200,170	\$	0.094
TOU On-peak	17.66	5% 4,555,845	\$	0.132
	100.00	0% 25,796,351	_	

Table 26: Commodity Price Data	
	Wholesale Prices
Commodity Price	per kWh
Actual Average Energy Price for RPP Customers	\$ 0.0281
Actual Average Energy Price for non-RPP customers	\$ 0.0278
GA 1st estimate	\$ 0.0674
GA 2nd estimate	\$ 0.0861
Class B - GA actual	\$ 0.0809
Class B - GA actual IESO billed	\$ 0.0809

Commodity Cost of Power per IESO Invoice:

Table 27: Commodity Cost of Power Billed by IESO			
	Cost/kWh	kWh Volumes	Amount
Actual Payments to Embedded Generators - 4705	\$ 0.4928	158,617	\$ 78,173
Charge Type 101 - 4705	\$ 0.0279	46,152,340	\$ 1,289,820
Charge Type 147 - non-RPP Class A - 4707			\$ 504,862
Charge Type 148 - RPP - 4705 ¹⁵	\$ 0.0809	25,898,442	\$ 2,096,091
Charge Type 148 - non-RPP - 4707 ¹⁵	\$ 0.0809	14,339,352	\$ 1,160,556
Charge Type 1142 - RPP - 4705 - RPP Settlement - Final Settlement Amount ¹⁶			\$ (964,671)
Charge Type 1412 - FIT Program Settlement Amount - 4705	\$ (0.4632)	158,617	\$ (73,465)
Actual cost of power			\$ 4,091,366

Data for 2nd True up of RPP Settlement based on Actual Revenue Volumes on: April Actual Net Accrued & Billed Revenue from RPP & non-RPP Customers:

Table 28: RPP Commodity Revenue				
	RP	P Price/kWh	kWh Volumes	Amount
Tier 1	\$	0.0770	1,127,431	\$ 86,812
Tier 2	\$	0.0890	430,369	\$ 38,303
TOU Off-peak	\$	0.0650	15,482,536	\$ 1,006,365
TOU Mid-peak	\$	0.0940	4,200,170	\$ 394,816
TOU On-peak	\$	0.1320	4,555,845	\$ 601,372
Total Actual Revenue			25,796,351	\$ 2,127,667
Table 29: non-RPP Actual Revenue				
		Cost/kWh	kWh Volumes	Amount
Actual non-RPP Energy Revenue	\$	0.0278	20,355,989	\$ 565,799
Actual Class A non-RPP GA Revenue at PDF				\$ 504,862
Class B non-RPP GA Revenue at 1st estimate	\$	0.0674	14,282,826	\$ 962,805
				\$ 2,033,466

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Table 30: Actual Average unit cost of power sold for RPP & non-RPP for 2n	nd True-up				
		Cost/kWh	kWh Volumes		Amount
Actual RPP power sales volumes and revenues	\$	0.0281	25,796,351	\$	724,291
Actual Non-RPP power sales volumes and revenues	\$	0.02780	20,355,989	\$	565,799
	\$	0.0280	46.152.340	Ś	1.290.090

¹⁴ - Volumes related to each RPP price point for Revenue based on actual consumption during calendar month.

¹⁵ - Updated GA for RPP and non-RPP class B customers based on actual proportions for RPP and non-RPP Class B customers.

¹⁶ - This is the updated cumulative RPP Settlement amount. The true up element of this amount will be incorporated into Charge Type 1142 in the RPP settlement with the IESO for February or March on day four of February or March.

RPP Settlement - 2nd True-UP

January 2019

RPP Settlement Calculation on Business Day 4, based on Actual GA Price, of:

March 2019

Table 31: Estimated RPP Revenue & Actual GA price

			Estim	nated RPP			Total				\$ Estimated RPP	\$	Estimated		\$ E	stimated RPP
RPP Revenue Prices	RP	P Price	Ener	rgy Price	GA Actual	Сог	mmodity	0	Difference	kWh Volumes	Revenue	R	PP Energy	\$ Actual GA		Settlement
Tier 1	\$	0.0770	\$	0.0282	\$ 0.0809	\$	0.1092	-\$	0.0322	967,859	\$ 74,525	\$	27,317	\$ 78,334	\$	(31,126)
Tier 2	\$	0.0890	\$	0.0282	\$ 0.0809	\$	0.1092	-\$	0.0202	533,094	\$ 47,445	\$	15,046	\$ 43,146	\$	(10,747)
TOU Off-peak	\$	0.0650	\$	0.0282	\$ 0.0809	\$	0.1092	-\$	0.0442	18,557,504	\$ 1,206,238	\$	523,778	\$ 1,501,952	\$	(819,492)
TOU Mid-peak	\$	0.0940	\$	0.0282	\$ 0.0809	\$	0.1092	-\$	0.0152	5,096,113	\$ 479,035	\$	143,836	\$ 412,454	\$	(77,255)
TOU On-peak	\$	0.1320	\$	0.0282	\$ 0.0809	\$	0.1092	\$	0.0228	5,492,747	\$ 725,043	\$	155,031	\$ 444,556	\$	125,456
	\$	0.0826								30,647,316	\$ 2,532,285	\$	865,008	\$ 2,480,441	\$	(813,164)

Final RPP Settlement Calculation on Business Day 4 of:

April 2019

Table 32 Final Revised RPP Settlement based on Actual RPP Revenue and Actual GA Price

			Actu	al RPP Energy			Total				\$ Actual RPP	\$.	Actual RPP		\$ Final RPP
RPP Revenue Prices	RP	PP Price		Price	GA Actual	Со	mmodity	1	Difference	kWh Volumes	Revenue		Energy	\$ Actual GA	Settlement
Tier 1	\$	0.0770	\$	0.0281	\$ 0.0809	\$	0.1090	-\$	0.0320	1,131,893	\$ 87,156	\$	31,780	\$ 91,610	\$ (36,235)
Tier 2	\$	0.0890	\$	0.0281	\$ 0.0809	\$	0.1090	-\$	0.0200	432,072	\$ 38,454	\$	12,131	\$ 34,970	\$ (8,647)
TOU Off-peak	\$	0.0650	\$	0.0281	\$ 0.0809	\$	0.1090	-\$	0.0440	15,543,810	\$ 1,010,348	\$	436,428	\$ 1,258,039	\$ (684,119)
TOU Mid-peak	\$	0.0940	\$	0.0281	\$ 0.0809	\$	0.1090	-\$	0.0150	4,216,793	\$ 396,379	\$	118,396	\$ 341,286	\$ (63,304)
TOU On-peak	\$	0.1320	\$	0.0281	\$ 0.0809	\$	0.1090	\$	0.0230	4,573,875	\$ 603,752	\$	128,422	\$ 370,187	\$ 105,143
	\$	0.0825								25,898,442	\$ 2,136,088	\$	727,158	\$ 2,096,091	\$ <mark>(687,161</mark>)
		M6													

2nd RPP Settlement True-up

Table 33: True-up of RPP Volumes and Revenue and GA price to actual

		R	PP Energy Price			Total				\$ True-Up RPP	\$`	True-up RPP			\$ R	PP Settlement
True-Up elements	RPP Pri	ice	Difference	GA Price Difference	Con	nmodity	Di	ifference	kWh Volumes	Revenue		Energy	\$1	Frue-up GA		True-UP
Tier 1	\$	- \$	0.0001	\$-	\$	0.0001	-\$	0.0001	(164,034)	\$ 12,631	\$	4,463	\$	13,276	\$	(5,109)
Tier 2	\$	- \$	0.0001	\$-	\$	0.0001	-\$	0.0001	101,022	\$ (8,991)	\$	(2,915)	\$	(8,176)	\$	2,100
TOU Off-peak	\$	- \$	0.0001	\$-	\$	0.0001	-\$	0.0001	3,013,694	\$ (195,890)	\$	(87,350)	\$	(243,913)	\$	135,373
TOU Mid-peak	\$	- \$	0.0001	\$-	\$	0.0001	-\$	0.0001	879,320	\$ (82,656)	\$	(25,440)	\$	(71,168)	\$	13,951
TOU On-peak	\$	- \$	0.0001	\$-	\$	0.0001	-\$	0.0001	918,872	\$ (121,291)	\$	(26,609)	\$	(74,369)	\$	(20,314)
									4,748,874	\$ (396,198)	\$	(137,850)	\$	(384,350)	\$	126,003

Halton Hills Hydro Inc. EB-2020-0026



Appendix 9-7: Adjustment E Supporting Documentation

CT 148 Reallocation for OEB Model

								2017						
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	TOTAL-2017
CT 148 \$	\$	3,599,533	3,303,852	3,004,913	3,882,665	4,537,668	4,903,125	4,254,905	3,657,657	3,139,423	4,043,014	3,314,212	3,648,200	45,289,167
Original split														
RPP	%	56.67%	53.08%	55.73%	45.47%	55.41%	49.24%	49.17%	54.99%	57.12%	55.99%	51.69%	47.61%	
	\$	2,039,855	1,753,849	1,674,504	1,765,495	2,514,181	2,414,155	2,092,032	2,011,387	1,793,133	2,263,489	1,713,270	1,736,998	23,772,347
Non-RPP	%	43.33%	46.92%	44.27%	54.53%	44.59%	50.76%	50.83%	45.01%	42.88%	44.01%	48.31%	52.39%	
	\$	1,559,678	1,550,003	1,330,410	2,117,170	2,023,487	2,488,970	2,162,873	1,646,270	1,346,290	1,779,525	1,600,942	1,911,203	21,516,820
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		0	0	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)	(0)	0
Corrected fo	r Class A													
RPP	%	56.67%	53.08%	55.73%	45.47%	55.41%	49.24%	50.27%	63.91%	64.65%	61.82%	61.11%	55.35%	
	\$	2,039,855	1,753,849	1,674,504	1,765,495	2,514,181	2,414,155	2,138,900	2,337,653	2,029,659	2,499,324	2,025,201	2,019,423	25,212,199
Non-RPP	%	43.33%	46.92%	44.27%	54.53%	44.59%	50.76%	49.73%	36.09%	35.35%	38.18%	38.89%	44.65%	
	\$	1,559,678	1,550,003	1,330,410	2,117,170	2,023,487	2,488,970	2,116,005	1,320,004	1,109,764	1,543,689	1,289,011	1,628,777	20,076,967
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		0	0	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)	(0)	0
Corrected fo	r OEB Mode													
RPP	%	54.20%	53.44%	51.37%	51.98%	52.50%	53.68%	64.91%	64.02%	61.56%	63.88%	61.29%	65.06%	
	\$	1,950,947	1,765,579	1,543,624	2,018,209	2,382,276	2,631,998	2,761,859	2,341,632	1,932,629	2,582,677	2,031,281	2,373,519	26,316,228
Non-RPP	%	45.80%	46.56%	48.63%	48.02%	47.50%	46.32%	35.09%	35.98%	38.44%	36.12%	38.71%	34.94%	
	\$	1,648,586	1,538,273	1,461,289	1,864,456	2,155,392	2,271,128	1,493,046	1,316,025	1,206,794	1,460,337	1,282,931	1,274,681	18,972,939
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		_	-	-	-	-	-	-	-	-	-	-	_	-
True-up														
RPP	\$	(88,761)	11,730	(130,880)	252,714	(131,905)	217,843	622,959	3,979	(97,030)	83,353	6,079	354,096	1,104,176
Non-RPP	\$	88,761	(11,730)	130,880	(252,714)	131,905	(217,842)	(622,958)	(3,979)	97,030	(83,353)	(6,079)	(354,096)	(1,104,176)
		(0)	0	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)	(0)	(0)

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(remove from DVA) / add to DVA

CT 148 Reallocation for OEB Model

								2018						
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL-2018
CT 148 \$	\$	2,728,837	2,811,667	3,377,804	3,365,237	3,637,544	4,355,413	3,287,537	3,115,356	3,062,366	3,958,079	3,560,419	2,676,383	39,936,642
Original split	:													
RPP	%	60.34%	53.16%	57.60%	50.73%	53.88%	53.37%	55.88%	59.50%	55.52%	56.60%	53.97%	50.53%	
	\$	1,646,590	1,494,557	1,945,661	1,707,066	1,960,064	2,324,308	1,836,988	1,853,580	1,700,291	2,240,230	1,921,562	1,352,445	21,983,342
Non-RPP	%	39.66%	46.84%	42.40%	49.27%	46.12%	46.63%	44.12%	40.50%	44.48%	43.40%	46.03%	49.47%	
	\$	1,082,247	1,317,109	1,432,143	1,658,172	1,677,480	2,031,105	1,450,549	1,261,776	1,362,075	1,717,849	1,638,857	1,323,938	17,953,300
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		(0)	0	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	(0
Corrected fo	r Class A													
RPP	%	68.77%	59.81%	65.84%	60.20%	61.53%	61.50%	62.81%	67.33%	63.87%	64.77%	64.45%	57.39%	
	\$	1,876,536	1,681,728	2,223,952	2,025,949	2,238,084	2,678,566	2,064,793	2,097,584	1,956,041	2,563,833	2,294,709	1,536,035	25,237,810
Non-RPP	%	31.23%	40.19%	34.16%	39.80%	38.47%	38.50%	37.19%	32.67%	36.13%	35.23%	35.55%	42.61%	
	\$	852,301	1,129,939	1,153,852	1,339,289	1,399,460	1,676,847	1,222,744	1,017,772	1,106,324	1,394,246	1,265,710	1,140,348	14,698,832
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		(0)	0	(0)	(0)	(0)	(0)	0	0	0	1	0	(0)	(0
Corrected fo	r OEB Mode													
RPP	%	63.87%	62.61%	63.22%	61.13%	61.93%	68.09%	66.91%	67.23%	64.42%	63.11%	62.72%	64.98%	
	\$	1,742,908	1,760,385	2,135,448	2,057,169	2,252,731	2,965,601	2,199,691	2,094,454	1,972,776	2,497,944	2,233,095	1,739,114	25,651,315
Non-RPP	%	36.13%	37.39%	36.78%	38.87%	38.07%	31.91%	33.09%	32.77%	35.58%	36.89%	37.28%	35.02%	
	\$	985,929	1,051,282	1,242,356	1,308,068	1,384,813	1,389,812	1,087,846	1,020,902	1,089,590	1,460,135	1,327,324	937,269	14,285,327
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		-	-	-	-	-	-	-	-	-	-	-	-	-
True-up														
RPP	\$	(133,628)	78,657	(88,504)	31,220	14,647	287,035	134,898	(3,130)	16,735	(65,889)	(61,614)	203,079	413,505
Non-RPP	\$	133,628	(78,656)	88,504	(31,221)	(14,647)	(287,035)	(134,898)	3,130	(16,734)	65,890	61,614	(203,079)	(413,505
		(0)	0	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	(0

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(remove from DVA) / add to DVA

CT 148 Reallocation for OEB Model

								2019							
		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL-2019	TOTAL
CT 148 \$	\$	3,256,647	3,134,858	2,934,055	3,962,070	3,963,571	4,589,486	4,359,423	5,084,473	4,205,431	4,630,187	3,699,742	3,681,942	47,501,885	132,727,694
Original split	t														
RPP	%	67.56%	66.79%	66.65%	71.59%	63.95%	65.63%	70.27%	71.68%	61.12%	62.46%	64.18%	65.18%		
	\$	2,200,044	2,093,876	1,955,670	2,836,510	2,534,510	3,011,912	3,063,168	3,644,701	2,570,217	2,891,905	2,374,381	2,399,810	31,576,704	77,332,392
Non-RPP	%	32.44%	33.21%	33.35%	28.41%	36.05%	34.37%	29.73%	28.32%	38.88%	37.54%	35.82%	34.82%		
	\$	1,056,604	1,040,983	978,385	1,125,560	1,429,061	1,577,574	1,296,255	1,439,772	1,635,214	1,738,283	1,325,361	1,282,132	15,925,183	55,395,303
		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)	(1)
Corrected fo	r Class A														
RPP	%	67.56%	66.79%	66.65%	71.59%	63.95%	65.63%	70.27%	71.68%	61.12%	62.46%	64.18%	65.18%		
	\$	2,200,044	2,093,876	1,955,670	2,836,510	2,534,510	3,011,912	3,063,168	3,644,701	2,570,217	2,891,905	2,374,381	2,399,810	31,576,704	82,026,713
Non-RPP	%	32.44%	33.21%	33.35%	28.41%	36.05%	34.37%	29.73%	28.32%	38.88%	37.54%	35.82%	34.82%		
	\$	1,056,604	1,040,983	978,385	1,125,560	1,429,061	1,577,574	1,296,255	1,439,772	1,635,214	1,738,283	1,325,361	1,282,132	15,925,183	50,700,982
		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)	(1)
Corrected fo	r OEB Mod														
RPP	%	64.36%	63.77%	63.36%	61.28%	60.23%	62.90%	65.29%	62.99%	58.45%	56.43%	58.59%	62.47%		
	\$	2,095,978	1,999,099	1,859,017	2,427,956	2,387,259	2,886,787	2,846,267	3,202,710	2,458,074	2,612,815	2,167,679	2,300,109	29,243,750	81,211,293
Non-RPP	%	35.64%	36.23%	36.64%	38.72%	39.77%	37.10%	34.71%	37.01%	41.55%	43.57%	41.41%	37.53%		
	\$	1,160,669	1,135,759	1,075,038	1,534,114	1,576,312	1,702,699	1,513,156	1,881,763	1,747,357	2,017,372	1,532,063	1,381,833	18,258,135	51,516,401
		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
True-up															
RPP	\$	(104,066)	(94,777)	(96,652)	(408,554)	(147,251)	(125,125)	(216,901)	(441,992)	(112,143)	(279,090)	(206,702)	(99,701)	(2,332,954)	(815,273)
Non-RPP	\$	104,065	94,776	96,653	408,554	147,251	125,125	216,901	441,991	112,143	279,090	206,702	99,701	2,332,952	815,272
		(0)	(0)	0	0	(0)	0	(0)	(0)	0	(0)	(0)	(0)	(1)	(1)

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(remove from DVA) / add to DVA

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Appendix 9-8: Adjustment H Supporting Documentation

Adjustment H - Final 2019 RPP to Non-RPP True-up after full year billed

								2019						
		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL-2019
CT 148 \$	\$	3,256,647	3,134,858	2,934,055	3,962,070	3,963,571	4,589,486	4,359,423	5,084,473	4,205,431	4,630,187	3,699,742	3,681,942	47,501,885
2 month RPP	%	64.36%	63.77%	63.36%	61.28%	60.23%	62.90%	65.29%	62.99%	58.45%	56.43%	58.59%	62.47%	
	\$	2,095,978	1,999,099	1,859,017	2,427,956	2,387,259	2,886,787	2,846,267	3,202,710	2,458,074	2,612,815	2,167,679	2,300,109	29,243,750
2 month Non-RPP	%	35.64%	36.23%	36.64%	38.72%	39.77%	37.10%	34.71%	37.01%	41.55%	43.57%	41.41%	37.53%	
	\$	1,160,669	1,135,759	1,075,038	1,534,114	1,576,312	1,702,699	1,513,156	1,881,763	1,747,357	2,017,372	1,532,063	1,381,833	18,258,135
Total AQEW	kWhs	46,152,340	40,751,000	42,699,020	38,635,080	38,362,240	40,119,440	50,773,520	45,701,140	39,646,160	39,458,460	42,531,520	44,650,100	509,480,020
Total Class A	kWhs	6,073,163	5,425,170	6,430,117	7,053,600	7,523,774	7,416,175	6,503,408	6,348,362	6,269,825	6,237,056	5,862,825	5,335,553	76,479,029
Actual billed RPP	kWhs	29,867,542	23,575,319	25,475,771	20,412,412	20,816,851	18,221,898	24,014,222	26,533,186	22,895,071	21,873,633	18,311,394	16,405,828	268,403,125
Actual billed non-RPP	kWhs	13,243,753	15,051,806	13,519,000	13,800,110	12,911,432	13,625,178	12,748,834	16,475,207	15,983,336	14,874,300	14,883,667	15,246,720	172,363,342
Total kWhs billed	kWhs	43,111,295	38,627,124	38,994,772	34,212,522	33,728,283	31,847,075	36,763,055	43,008,393	38,878,406	36,747,932	33,195,061	31,652,548	440,766,467
Actual billed RPP	%	69.28%	61.03%	65.33%	59.66%	61.72%	57.22%	65.32%	61.69%	58.89%	59.52%	55.16%	51.83%	
Actual billed non-RPP	%	30.72%	38.97%	34.67%	40.34%	38.28%	42.78%	34.68%	38.31%	41.11%	40.48%	44.84%	48.17%	
Total kWhs billed	%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Final Allocation should be:														
\$ of CT 148 - RPP	Ś	2.256.208	1.913.300	1.916.855	2.363.912	2.446.287	2.625.960	2.847.646	3.136.766	2.476.533	2.756.046	2.040.889	1.908.387	28.688.789
\$ of CT 148 - non-RPP	\$	1,000,439	1,221,558	1,017,200	1,598,158	1,517,284	1,963,526	1,511,777	1,947,707	1,728,898	1,874,141	1,658,853	1,773,555	18,813,096
\$ of CT 148		3,256,647	3,134,858	2,934,055	3,962,070	3,963,571	4,589,486	4,359,423	5,084,473	4,205,431	4,630,187	3,699,742	3,681,942	47,501,885
		-	-	-	-	-	-	-	-	-	-	-	-	
Allocation posted:														
Recorded in Account 4705	\$	2,095,978	1,999,099	1,859,017	2,427,956	2,387,259	2,886,787	2,846,267	3,202,710	2,458,074	2,612,815	2,167,679	2,300,109	29,243,750
Recorded in Account 4707	\$	1,160,669	1,135,759	1,075,038	1,534,114	1,576,312	1,702,699	1,513,156	1,881,763	1,747,357	2,017,372	1,532,063	1,381,833	18,258,135
		3,256,647	3,134,858	2,934,055	3,962,070	3,963,571	4,589,486	4,359,423	5,084,473	4,205,431	4,630,187	3,699,742	3,681,942	65,760,020
Change Necessary														
Recorded in Account 4705	\$	(160,230)	85,799	(57,838)	64,044	(59,028)	260,827	(1,378)	65,943	(18,458)	(143,232)	126,790	391,722	554,961
Recorded in Account 4707	\$	160,230	(85,799)	57,838	(64,044)	59,028	(260,827)	1,378	(65,943)	18,458	143,232	(126,790)	(391,722)	(554,961)

Halton Hills Hydro Inc. EB-2020-0026 2021 Cost of Service Exhibit 9 – Deferral and Variance Account August 27, 2020

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Appendix 9-9: 2021_GA_Analysis_Workform

Ontario Energy Board **GA Analysis Workform** Version 1.9 Account 1589 Global Adjustment (GA) Analysis Workform Input cells Drop down cells Utility Name HALTON HILLS HYDRO INC. Note 1 For Account 1589. a) If the account was last approved on a final basis, select the year that the balance was last approved on a final basis. 2016 b) If the account was last approved on an interim basis, and i) there are no changes to the previously approved interim balances, select the year that the balances were last approved for diposition on an interim basis. OR ii) there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances. (e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017) Instructions: 1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the GA Analysis Workform tabs and the Principal Adjustments tab. For example: Scenario a -If 2018 balances were last approved on a final basis - Select 2018 and a GA Analysis Workform for 2019 will be generated. • Scenario bi - If 2018 balances were last approved on an interim basis and there are no changes to 2018 balances - Select 2018 and a GA Analysis Workform for 2019 will be generated. Scenario bii - If 2018 balances were last approved on an interim basis, there are changes to 2018 balances, and 2017 balances were last approved for disposition - Select 2017 and GA Analysis Workforms for 2018 and 2019 will be generated. 2) Complete the GA Analysis Workform for each year generated. 3) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in one

Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items.

		Net Change in Principal		Adjusted Net Change in Principal Balance in the	Unresolved	\$ Consumption at	Unresolved Difference as % of Expected GA Payments to
Year	Annual Net Change in Expected GA Balance from GA Analysis	Balance in the GL	Reconciling Items	GL	Difference	Actual Rate Paid	IESO
2017	\$ 294,597	\$ 1,756,842	\$ (1,062,602)	\$ 52,522	\$ (242,075)	\$ 19,764,086	-1.2%
2018	\$ (242,635)	\$ 3,334,412	\$ (3,659,776)	\$ 79,953	\$ 322,589	\$ 14,665,434	2.2%
2019	\$ 548,819	\$ (2,713,694)	\$ 3,295,673	\$ 581,979	\$ 33,160	\$ 18,923,714	0.2%
Cumulative Balance	\$ 600,781	\$ 2,377,560	\$ (1,426,705)	\$ 714,455	\$ 113,674	\$ 53,353,233	N/A

Ontario Energy Board

GA Analysis Workform

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

Year		2017		
Total Metered excluding WMP	C = A+B	476,994,394	kWh	100%
RPP	A	245,359,146	kWh	51.4%
Non RPP	B = D+E	231,635,248	kWh	48.6%
Non-RPP Class A	D	44,894,121	kWh	9.4%
Non-RPP Class B*	E	186,741,127	kWh	39.1%

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

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

0047

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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

Note 4 Analysis of Expected GA Amount

Teal	2017									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	E	xpected GA Variance (\$)
	F	G	н	I = F-G+H	J	K = I*J	L	M = I*L		=M-K
January	19,697,262	22,612,626	21,053,825	18,138,461	0.06687	\$ 1,212,919	0.08227	\$ 1,492,251	\$	279,332
February	20,547,240	21,053,825	22,101,071	21,594,486	0.10559	\$ 2,280,162	0.08639	\$ 1,865,548	\$	(414,614)
March	18,246,781	22,101,071	18,924,710	15,070,420	0.08409	\$ 1,267,272	0.07135	\$ 1,075,274	\$	(191,997)
April	19,859,344	18,924,710	20,998,492	21,933,126	0.06874	\$ 1,507,683	0.10778	\$ 2,363,952	\$	856,269
Мау	18,644,916	20,998,492	19,750,831	17,397,254	0.10623	\$ 1,848,110	0.12307	\$ 2,141,080	\$	292,970
June	19,633,730	19,750,831	21,088,904	20,971,803	0.11954	\$ 2,506,969	0.11848	\$ 2,484,739	\$	(22,230)
July	19,579,689	21,088,904	15,079,890	13,570,676	0.10652	\$ 1,445,548	0.11280	\$ 1,530,772	\$	85,224
August	12,934,374	15,079,890	14,642,805	12,497,289	0.11500	\$ 1,437,188	0.10109	\$ 1,263,351	\$	(173,837)
September	13,783,728	14,642,805	17,009,741	16,150,664	0.12739	\$ 2,057,433	0.08864	\$ 1,431,595	\$	(625,838)
October	13,571,326	17,009,741	14,756,206	11,317,791	0.10212	\$ 1,155,773	0.12563	\$ 1,421,854	\$	266,081
November	13,004,127	14,756,206	14,488,767	12,736,688	0.11164	\$ 1,421,924	0.09704	\$ 1,235,968	\$	(185,956)
December	12,943,767	14,488,767	17,377,529	15,832,529	0.08391	\$ 1,328,508	0.09207	\$ 1,457,701	\$	129,193
Net Change in Expected GA Balance in the Year (i.e.										
Transactions in the Year)	202,446,283	222,507,868	217,272,771	197,211,187		\$ 19,469,489		\$ 19,764,086	\$	294,597

Yes

Yes

Calculated Loss Factor 1.0561

Most Recent Approved Loss Factor for Secondary Metered

Customer < 5,000kW 1.056 Difference 0.0001

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 Reconciling Items

Item

Amount

Explanation

Principal Adjustments

Net Change	e in Principal Balance in the GL (i.e. Transactions in the			Principal Adjustment	If "no", please provide an explanation
, i i gi	Year)	\$ 1,756,842		Schedule	,
C	T 148 True-up of GA Charges based on Actual Non-RPP				
1a Vo	'olumes - prior year				
C.	T 148 True-up of GA Charges based on Actual Non-RPP				
1b Vo	olumes - current year	\$ (1,104,174)		Yes	
2a Re	temove prior year end unbilled to actual revenue differences				
	· · ·				
2b Ad	dd current year end unbilled to actual revenue differences				
R	emove difference between prior year accrual/forecast to				
3a ac	ctual from long term load transfers	\$ (430)		No	Accrued in principal
Ad	dd difference between current year accrual/forecast to				
3b ac	ctual from long term load transfers	\$ 445		No	Accrued in principal
4 R	emove GA balances pertaining to Class A customers	\$ 406,235	Removal of Class A January 2018 unbilled revenue accrued in December 2017	Yes	
Si	ignificant prior period billing adjustments recorded in current				
5 ye	ear	\$ 728,055	IESO prior period adjustments	No	Posted each month as part of principal
Di	ifferences in GA IESO posted rate and rate charged on				
6 IE	ESO invoice				
7 Di	ifferences in actual system losses and billed TLFs				
8 01	Others as justified by distributor	\$ (1,439,853)	Re-allocation of balances between 1588 & 1589 as a result of 2019 IRM (EB-2018-0037) Staff question #6	Yes	
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	347,120
	Net Change in Expected GA Balance in the Year Per		
	Analysis	\$	294,597
	Unresolved Difference	\$	52,522
	Unresolved Difference as % of Expected GA Payments		
	IESO		0.3%

Ontario Energy Board

GA Analysis Workform

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

Year	2018			
Total Metered excluding WMP	C = A+B	495.572.059	kWh	100%
RPP	A	263,704,857	kWh	53.2%
Non RPP	B = D+E	231,867,202	kWh	46.8%
Non-RPP Class A	D	78,045,311	kWh	15.7%
Non-RPP Class B*	E	153,821,891	kWh	31.0%

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

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

0040

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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

Note 4 Analysis of Expected GA Amount

	2018									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expectec Variance	d GA e (\$)
	F	G	н	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	(
January	13,769,521	17,377,529	14,882,121	11,274,113	0.08777	\$ 989,529	0.06736	\$ 759,424	\$ (2	230,105)
February	14,921,396	14,882,121	17,006,406	17,045,681	0.07333	\$ 1,249,960	0.08167	\$ 1,392,121	\$	142,161
March	13,204,223	17,006,406	13,310,930	9,508,747	0.07877	\$ 749,004	0.09481	\$ 901,524	\$	152,520
April	13,459,605	13,310,930	13,900,317	14,048,991	0.09810	\$ 1,378,206	0.09959	\$ 1,399,139	\$	20,933
May	13,628,503	13,900,317	13,945,145	13,673,331	0.09392	\$ 1,284,199	0.10793	\$ 1,475,763	\$	191,563
June	13,844,824	13,945,145	13,865,792	13,765,472	0.13336	\$ 1,835,763	0.11896	\$ 1,637,541	\$ (1	198,223)
July	13,593,455	13,865,792	12,897,395	12,625,058	0.08502	\$ 1,073,382	0.07737	\$ 976,801	\$ /	(96,582)
August	13,613,723	12,897,395	14,063,770	14,780,097	0.07790	\$ 1,151,370	0.07490	\$ 1,107,029	\$ /	(44,340)
September	14,171,651	14,063,770	15,225,733	15,333,614	0.08424	\$ 1,291,704	0.08584	\$ 1,316,237	\$	24,534
October	13,001,046	15,225,733	13,618,721	11,394,034	0.08921	\$ 1,016,462	0.12059	\$ 1,374,007	\$	357,545
November	12,299,697	13,618,721	12,920,917	11,601,893	0.12235	\$ 1,419,492	0.09855	\$ 1,143,367	\$ (2	276,125)
December	12,947,490	12,920,917	15,944,273	15,970,846	0.09198	\$ 1,468,998	0.07404	\$ 1,182,481	\$ (2	286,517)
Net Change in Expected GA Balance in the Year (i.e.										
Transactions in the Year)	162,455,135	173,014,775	171,581,518	161,021,878		\$ 14,908,069		\$ 14,665,434	\$ (2	242,635)

Yes

Yes

Calculated Loss Factor 1.0468

Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW

r < 5,000kW 1.056 Difference -0.0092

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 Reconciling Items

Item

Amount

Explanation

Principal Adjustments
Not Change in Principal Balance in the GL (i	o Transactions in the				Principal Adjustment	If "no" places provide an explanation
Year)			3.334.412		Schedule	ii iio, please provide all explanation
CT 148 True-up of GA Charges base	d on Actual Non-RPP				Ochedule	
1a Volumes - prior year						
CT 148 True-up of GA Charges base	d on Actual Non-RPP					
1b Volumes - current year		\$	(413,506)		Yes	
2a Remove prior year end unbilled to act	ual revenue differences					
2b Add current year and unbilled to actur	l revenue differences					
Remove difference between prior ves	r accrual/forecast to					
3a actual from long term load transfers		\$	(445)			
Add difference between current year	accrual/forecast to					
3b actual from long term load transfers		\$	86,365			
4 Remove GA balances pertaining to C	lass A customers	\$	(406,235)	Reversal of removal of Class A January 2018 unbilled revenue accrued in December 2017	Yes	
Significant prior period billing adjustm	ents recorded in current					
5 year		\$	491,195	IESO prior period adjustments	No	Posted each month as part of principal
Differences in GA IESO posted rate a	nd rate charged on					
6 IESO invoice						
7 Differences in actual system losses a	nd billed TLFs					
8 Others as justified by distributor		\$	(3,254,468)	Re-allocation of balances between 1588 & 1589 as a result of 2019 IRM (EB-2018-0037) Staff question #6	Yes	
9						
10						

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	(162,682)
	Net Change in Expected GA Balance in the Year Per		
	Analysis	\$	(242,635)
	Unresolved Difference	\$	79,953
	Unresolved Difference as % of Expected GA Payments to	D	
	IESO		0.5%

Ontario Energy Board

GA Analysis Workform

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

Year	2019			
Total Metered excluding WMP	C = A+B	490,307,742	kWh	100%
RPP	A	253,507,410	kWh	51.7%
Non RPP	B = D+E	236,800,332	kWh	48.3%
Non-RPP Class A	D	72,582,256	kWh	14.8%
Non-RPP Class B*	E	164,218,076	kWh	33.5%

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

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

2010

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

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

Note 4 Analysis of Expected GA Amount

	-0.0								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	н	I = F-G+H	J	K = I*J	L	M = I*L	=М-К
January	13,243,753	15,944,273	13,933,427	11,232,908	0.06741	\$ 757,210	0.08092	\$ 908,967	\$ 151,757
February	15,051,806	13,933,427	15,935,560	17,053,938	0.09657	\$ 1,646,899	0.08812	\$ 1,502,793	\$ (144,106)
March	13,519,000	15,935,560	14,139,194	11,722,635	0.08105	\$ 950,120	0.08041	\$ 942,617	\$ (7,502)
April	13,800,110	14,139,194	13,874,574	13,535,490	0.08129	\$ 1,100,300	0.12333	\$ 1,669,332	\$ 569,032
Мау	12,911,432	13,874,574	12,757,270	11,794,128	0.12860	\$ 1,516,725	0.12604	\$ 1,486,532	\$ (30,193)
June	13,625,178	12,757,270	13,775,291	14,643,199	0.12444	\$ 1,822,200	0.13728	\$ 2,010,218	\$ 188,019
July	12,748,834	13,775,291	14,317,915	13,291,457	0.13527	\$ 1,797,935	0.09645	\$ 1,281,961	\$ (515,974)
August	16,475,207	14,317,915	16,784,506	18,941,798	0.07211	\$ 1,365,893	0.12607	\$ 2,387,993	\$ 1,022,099
September	15,983,336	16,784,506	15,831,449	15,030,278	0.12934	\$ 1,944,016	0.12263	\$ 1,843,163	\$ (100,853)
October	14,874,300	15,831,449	14,954,941	13,997,792	0.17878	\$ 2,502,525	0.13680	\$ 1,914,898	\$ (587,627)
November	14,883,667	14,954,941	15,028,150	14,956,876	0.10727	\$ 1,604,424	0.09953	\$ 1,488,658	\$ (115,766)
December	15,246,720	15,028,150	15,730,169	15,948,739	0.08569	\$ 1,366,647	0.09321	\$ 1,486,582	\$ 119,935
Net Change in Expected GA Balance in the Year (i.e.									
Transactions in the Year)	172,363,342	177,276,551	177,062,447	172,149,238		\$ 18,374,895		\$ 18,923,714	\$ 548,819

Yes

Yes

Calculated Loss Factor 1.0483

Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.

r < 5,000kW 1.056 Difference -0.0077

a) Please provide an explanation in the textbox below if columns G and H are not used in the table above.

b) Please provide an explanation in the textbox below if the difference in loss factor is greater than 1%

Note 5 Reconciling Items

	Item	Amount	Explanation		Principal Adjustments
				Principal Adjustment	
Net Cha	nge in Principal Balance in the GL (i.e. Transactions in the			on DVA Continuity	If "no", please provide an explanation
	Year)	\$ (2,713,694)		Schedule	

CT 148 True-up of GA Charges based on Actual Non-RPP					Already accounted for on continuity schedule
1a Volumes - prior year	\$	1,517,680	Reversal of 2017 and 2018 adjustments posted to GL in 2019	No	in 2017 & 2018
CT 148 True-up of GA Charges based on Actual Non-RPP					
1b Volumes - current year	\$	2,332,954		Yes	
2a Remove prior year end unbilled to actual revenue differences					
2b Add current year end unbilled to actual revenue differences					
Remove difference between prior year accrual/unbilled to 3a actual from load transfers					
Add difference between current year accrual/unbilled to 3b actual from load transfers					
Significant prior period billing adjustments recorded in current 3 year	t				
4 Differences in actual system losses and billed TLFs					
5 CT 2148 for prior period corrections					
6 Others as justified by distributor					
7 Year end true-up of CT 148 to final actual	\$	(554,961)	Final year end true-up based on each month final billed	Yes	
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	581,979
	Net Change in Expected GA Balance in the Year Per		
	Analysis	\$	548,819
	Unresolved Difference	\$	33,160
	Unresolved Difference as % of Expected GA Payments		
	IESO		0.2%



GA Analysis Workform -Account 1588 and 1589 Principal Adjustment Reconciliation



Note 7 Breakdown of principal adjustments included in last approved balance:

Account 1589 - RSVA G	lobal Adjustment]		Account 1588 - RSVA Power				
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application			Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application	
1					1					
2				1	2					
3				1	3					
4				1	4					
5				1	5					
6				1	6					
7				1	7					
8					8					
Total				-		Total				
Total principal adjustments included in last approved balance						Total principal adjustments included in last approved balance]		
Difference						Difference	-	1		

Ye

Note 8 Principal adjustment reconciliation in current application

Notes
1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
3) The "Variance RRR vs. 2019 Balance" column should evaluation that and in the current discosition ceriod. It should not be impacted by reversals from origin very accorded principal adjustments.

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the information 39%

		Account 1589 - RSVA Global Adjustment									
Year		Adjustment Description	Amount	Year Recorded in GL							
2017	Reversals of prior approved principal adjustments (auto-populated from table above)										
	1										
	2										
	3										
	4										
	5										
	6										
	7										
	8										
		Total Reversal Principal Adjustments									
2017	Current y	ear principal adjustments									
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	(1.104.176)	2019							
	2	Unbilled to actual revenue differences									
	3	Exclusion of Class A for RPP/non-RPP % allocation	(1,439,852)	2018							
	4	Removal of January 2018 Class A unbilled revenue	(406.235)	2017							
	5										
	6										
	7										
	8										
		Total Current Year Principal Adjustments	(2,950,263)								
	Total P	rincipal Adjustments to be Included on DVA Continuity Schedule	(2,950,263)								

		Account 1588 - RSVA Power									
				Year Recorded in							
fear		Adjustment Description	Amount	GL							
2017	Reversals	s of prior approved principal adjustments (auto-populated from table above)									
	1										
	2										
	3										
	4										
	5										
	6										
	7										
	8										
		Total Reversal Principal Adjustments									
2017	Current y	ear principal adjustments									
	1	CT 148 true-up of GA Charges based on actual RPP volumes	1.104.176	2.019							
	2	CT 1142 true-up based on actuals	(1.491.431)								
	3	Unbilled to actual revenue differences									
	4	Exclusion of Class A for RPP/non-RPP % allocation	1.439.853	2.018							
	5	CT 142 True-up for actual GA and COP (2016)	(1,472,098)	2,018							
	6	CT 142 True-up for actual GA and COP (2017)	1.044.741	2.018							
	7										
	8										
		Total Current Year Principal Adjustments	625,241								
		Total Principal Adjustments to be Included on DVA Continuity Schedule	625,241								

1				
Year		Adjustment Description	Amount	Year Recorded in GL
2018	Reversal	s of prior year principal adjustments		
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments		
2018	Current y	ear principal adjustments		
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	(413,506)	2019
	2	Unbilled to actual revenue differences		
	3			
1	4	Exclusion of Class A for RPP/non-RPP % allocation	(3,254,468)	2018
	5	Removal of January 2018 Class A unbilled revenue	406.235	2018
	6			
	7			
	8			
	L	Total Current Year Principal Adjustments	(3,261,739)	
	Total P	rincipal Adjustments to be Included on DVA Continuity Schedule	(3,261,739)	

 Account 1589 - RSVA Global Adjustment

 Year
 Adjustment Description
 Amount
 Year Recorded in GL

 2019
 Reversal of Unity war Antoneal distutments
 -</

		Account 1588 - RSVA Power		
ar		Adjustment Description	Amount	Year Recorded in GL
18	Reversals	s of prior year principal adjustments		
	1 2 3 4 5 6 7 8	Reversal of CT 148 True-up of GA Charges based on actual RPP volumes Reversal of CT 1182 Inue-up based on actuals Reversal of Unbilied to actual revenue differences		
	-	Total Reversal Principal Adjustments		
18	Current v	ear principal adjustments		
	1	CT 148 true-up of GA Charges based on actual RPP volumes	413.506	2.019
	2	CT 1142 true-up based on actuals	(233.233)	2.019
	3	Unbilled to actual revenue differences		
	4	Exclusion of Class A for RPP/non-RPP % allocation	3.254.468	2.018
	5	CT 142 True-up for actual GA and COP (2018)	107.603	2.018
	6			
	7			
	8			
		Total Current Year Principal Adjustments	3.542.344	
		Total Principal Adjustments to be Included on DVA Continuity Schedule	3.542.344	1

	Account 1588 - RSVA Power		
Year	Adjustment Description	Amount	Year Recorded
2010	Payarsala of ariar year principal adjustments		
2018	1 Reversals of prior year principal adjustments	olumos	1
	2 Revenue of CT 1142 true up based on actuals	olumes	
	2 Reversal of Unbilled to actual revenue differences		
	A Deversal of officiency of actual revenue differences	240.754	0.04
	4 Reverse CT 142 True-up for actual GA and COP (2016-2016)	319.754	2.01
	5		
	6		
	7		
	8		
	Total Reversal Principal	Adjustments 319,754	
2019	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(2,332,954	2,01
	2 CT 1142 true-up based on actuals	(392.257	2.01
	3 Unbilled to actual revenue differences		
	4 Accrue CT 142 Final true-up 2019 11	720,098	2,01
	5 Accrue CT 142 Final true-up 2019 12	(79.927	2.01
	6 CT 148 true-up of GA Charges based on FINAL actual Non-RP	P volumes 554.961	2.02
	7		
	8		
	Total Current Year Principal	Adjustments (1.530.079)	
	Total Principal Adjustments to be Included on DVA Continu	ity Schedule (1,210,325	1