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October 14, 2020

Via RESS

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
PO Box 2319  
2300 Yonge Street, 27th floor  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Toronto Hydro-Electric System Limited ("Toronto Hydro")  
Application to Finalize 2021 Electricity Distribution Rates and Charges – Interrogatory  
Responses  
OEB File No. EB-2020-0057**

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Please find enclosed Toronto Hydro's responses to OEB Staff interrogatories received September 30, 2020.

Respectfully,

A handwritten signature in black ink, appearing to read "D Coban", written over a horizontal line.

**Daliana Coban**  
Director, Regulatory Applications and Business Support  
Toronto Hydro-Electric System Limited

cc: Anila Dumont, Toronto Hydro

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 1:**

**Reference(s):**            **Exhibit 1, Tab 4, Appendices D, E, F, G, H**

Preamble:

Toronto Hydro included five Measurement & Verification (M&V) reports prepared by ClearResult Canada Inc. (ClearResult) to claim additional project savings that were not included in the IESO’s Participation & Cost (P&C) report.

- a) For each project documented in each of the ClearResult’s Reports, please discuss why the project savings did not appear on the IESO’s P&C report, and why the demand savings should be considered eligible for lost revenue recovery.
- b) Please provide a breakdown of the monthly demand savings claimed by project per the M&V reports, and confirm the monthly multiplier applied for each project to estimate annual demand savings. Please indicate which IESO program(s) these demand savings were classified under in Tables 5-d and 5-e of the LRAMVA Work Form, and include cell references.
- c) If the monthly demand savings from each of the five projects claimed in the LRAMVA Work Form are not those shown in the M&V reports, please confirm whether any additional calculations were performed to arrive at the project savings. If yes, please provide supporting documentation in working Microsoft Excel format to show the savings calculated from pre- and post- installation, and the methodology used to estimate peak savings. Please ensure that all confidential

1 information is removed or treated in accordance with Rule 9A of the OEB's *Rules*  
2 *of Practice and Procedure*.

3

4 d) For each project, please confirm the percentage allocation of the demand savings  
5 to each of the rate classes and how that rate class allocation percentage was  
6 calculated.

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9 **RESPONSE:**

10 a) The savings for the Process and Systems Upgrades Program ("PSUP") projects  
11 documented in the M&V reports are not included in the IESO's P&C report for April  
12 2019 as the project savings had not been verified by the IESO's vendor, ClearResult  
13 Canada Inc., at that time. The savings verification requires operation of the project for  
14 up to a year after the in-service date and therefore, projects are not included in the  
15 P&C report until well after the in-service date. Furthermore, while energy savings are  
16 normally included in the P&C reports, demand savings are normally included only in  
17 the IESO's annual final verified savings reports, which the IESO did not issue for the  
18 years 2018 and 2019. Toronto Hydro expects that both the energy and demand  
19 savings for these projects would have been included in future IESO reports if the IESO  
20 had continued to issue them.

21

22 The demand savings for these projects are eligible for lost revenue recovery for the  
23 following reasons:

24 i. Toronto Hydro provided the incentives for these projects under the suite of  
25 programs offered by the utility as part of the Conservation First Framework  
26 ("CFF");

- 1           ii. Toronto Hydro is contractually obligated to complete PSU projects that were  
2           started prior to the termination of the CFF;
- 3           iii. the IESO has included analogous PSUP demand savings – verified by  
4           ClearResult – in its past verified savings reports.<sup>1</sup> These savings have formed  
5           the basis of OEB-approved lost revenue dispositions in Toronto Hydro’s  
6           previous applications.<sup>2</sup> As noted in the Manager’s Summary (Tab 2, Schedule 1,  
7           pages 13-14), and as specified in the Chapter 3 filing requirements, Toronto  
8           Hydro has provided comprehensive project-level savings information for 2018  
9           and 2019 projects to supplement the last available savings reports from the  
10           IESO, including Measurement & Verification reports from ClearResult.
- 11
- 12       b) The ClearResult Canada Inc. reports do not include monthly demand results. They  
13       provide peak demand reductions for the specific peak period defined in the IESO  
14       Evaluation, Measurement and Verification (“EM&V”) rules. Toronto Hydro determined  
15       the monthly demand savings using the monthly multiplier (12) provided in the  
16       LRAMVA workform, consistent with the monthly multipliers indicated in the OEB’s  
17       updated LRAM policy related to peak demand savings.<sup>3</sup> The demand savings are  
18       related to the Save on Energy Process & Systems Upgrades Program for years 2018  
19       and 2019, and can be found in Cell O683 under Table 5-d, and Cell O866 under Table  
20       5-e.
- 21
- 22       c) The only adjustment applied to the reported savings was to convert the reported  
23       gross savings to net savings using the PSUP net-to-gross (“NTG”) ratios established in

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<sup>1</sup> For example, see the 2017 Final Verified Annual LDC CDM Results Report, which includes aggregate PSU program demand savings for Toronto Hydro (Tab 2, Schedule 1, Appendix A).

<sup>2</sup> For example, see Toronto Hydro’s LRAMVA evidence in support of lost revenue dispositions in the 2019 Custom IR Update Application (EB-2018-0071).

<sup>3</sup> EB-2016-0182, [Updated Policy for the Lost Revenue Adjustment Mechanism Calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs](#) (May 19, 2016)

1 the IESO's 2017 Final Verified Annual LDC CDM Program Results for Toronto Hydro  
2 (Tab 4, Schedule 1, Appendix A). Please refer to Appendix A of this interrogatory  
3 response for supporting documentation for the calculations.

4

5 d) Toronto Hydro used customer and corresponding rate class information to determine  
6 rate class allocations for savings related to the five reports prepared by ClearResult  
7 Canada Inc. The rate class allocations are calculated by dividing the sum of savings for  
8 each rate class by the total annual savings for the program. Please refer to Appendix A  
9 for demand savings for each project and how the rate class allocation percentage was  
10 calculated.

Source Document	Consumer Rate Class	Peak Demand Savings (kW)	In-Service Year	M&V Report Issue Date	Net to Gross Ratio (Demand)	Net Peak Demand Savings (kW)	Demand Savings by Rate Class (kW) - 2018			Demand Savings by Rate Class (kW) - 2019		
							GS 50-999	GS 1-5MW	Large User	GS 50-999	GS 1-5MW	Large User
T04_S01_AppD_Measurement_and_Verification_Report_601906	Large User	111.00	2018	Dec. 2019	85.64%	95.07	0.00	0.00	95.07	0.00	0.00	0.00
T04_S01_AppE_Measurement_and_Verification_Report_601461	GS 1-5MW	384.00	2018	Feb. 2019	85.64%	328.88	0.00	328.88	0.00	0.00	0.00	0.00
T04_S01_AppF_Measurement_and_Verification_Report_601491	GS 50-999	47.00	2018	Jul. 2019	85.64%	40.25	40.25	0.00	0.00	0.00	0.00	0.00
T04_S01_AppG_Measurement_and_Verification_Report_601583	GS 50-999	179.00	2019	Mar. 2020	85.64%	153.30	0.00	0.00	0.00	153.30	0.00	0.00
T04_S01_AppH_Measurement_and_Verification_Report_601586	GS 50-999	29.50	2018	Aug. 2019	85.64%	25.27	25.27	0.00	0.00	0.00	0.00	0.00

Rate Class Percentage Allocation - 2018			Rate Class Percentage Allocation - 2019		
GS 50-999	GS 1-5MW	Large User	GS 50-999	GS 1-5MW	Large User
13.39%	67.19%	19.42%	100.00%	0.00%	0.00%

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 2:**

**Reference(s): LRAMVA workform, Tab 5 (Table 5-d and 5-e) and Tab 7  
Project Level Savings Report**

Preamble:

The program savings claimed on the LRAMVA Workform for the 2018 and 2019 Retrofit program appear to exceed the values reported in the submitted project level savings reports. For example, the 2018 and 2019 Retrofit program reported energy savings of 191,551,410 kWh and 63,390,764 kWh. However, neither of these values align with those reported in the submitted project level savings reports.

- a) For the 2018 retrofit program, it appears that 191,551,410 kWh of savings were estimated based on three retrofit projects.
  - i. For each retrofit project, please explain whether these savings were reviewed by the IESO or submitted for IESO incentive payment approval. Please explain eligibility of the incremental savings for lost revenue recovery.
  - ii. Please indicate the reference source documents to support the savings underpinning the LRAMVA balances. If the source document was not filed with the application, please submit it along with the response or, if it was filed in a previous application, please provide a full reference to the case number and the document reference (e.g., Application/Exhibit/Tab/Schedule/Appendix, Interrogatory Response, etc.).

1 b) For the 2019 retrofit program, please indicate what additional project savings are  
2 included in the LRAMVA Workform. In the response, please explain why these  
3 additional savings are eligible for lost revenue recovery.

4

5 c) Please explain how the persistence of 2018 savings is calculated in 2019 for both  
6 energy and demand savings for the retrofit program. In the response, please  
7 include key assumptions such as the persistence rate, and where persistence  
8 assumptions were derived.

9

10

11 **RESPONSE:**

12 a)

13 i. To clarify, Toronto Hydro did not estimate the energy savings for the 2018  
14 retrofit program based on three retrofit projects. Rather, the utility relied on  
15 three data sources that include all of the retrofit project savings for the 2018  
16 and 2019 retrofit programs. These sources are as follows:

17 1) Projects included in the IESO's April 2019 Participation and Cost (P&C)  
18 report with incentives paid up to February 28, 2019.

19 2) Projects included in the Retrofit Projects appendix (Tab 4, Schedule 1,  
20 Appendix I) with incentives paid between March 1, 2019 and December  
21 31, 2019.

22 3) Projects included in the Retrofit Projects appendix with incentives paid  
23 between January 1, 2020 and May 31, 2020 (for projects completed in  
24 2019 or earlier).

25

26 The following table summarizes the 2018 and 2019 retrofit program energy  
27 savings by source. These figures correspond to the figures found in the

1 LRAMVA Workform at the locations referenced in the preamble to this  
 2 interrogatory.

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**Table 1: 2018 and 2019 Retrofit Program Energy Savings by Source**

Data Source	2018 Net Energy Savings (kWh)	2019 Net Energy Savings (kWh)
THESL_T04_S01_AppB_IESO Participation and Cost Reports_20200824	119,405,875	646,187
THESL_T04_S01_AppI_Retrofit Projects_20200824 (Projects with incentives paid between March 1, 2019 and December 31, 2019)	63,957,978	39,759,874
THESL_T04_S01_AppI_Retrofit Projects_20200824 (Projects with incentives paid between January 1, 2020 and May 31, 2020)	8,187,557	22,984,702
<b>Total Net Energy Savings</b>	<b>191,551,410</b>	<b>63,390,764</b>

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Toronto Hydro confirms that it submitted all of the projects included in the 2018 and 2019 retrofit program energy savings to the IESO for incentive payment approval. These savings are eligible for lost revenue recovery for the following reasons:

- Toronto Hydro provided the incentives for these projects under the suite of programs offered by the utility as part of the Conservation First Framework (CFF);
- Toronto Hydro is contractually obligated to complete retrofit projects that were started prior to the termination of the CFF;
- the IESO has included analogous retrofit project energy savings in its past final verified savings reports and P&C reports.<sup>1</sup> These savings have formed the basis of OEB-approved lost revenue dispositions in Toronto

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<sup>1</sup> For example, see the 2017 Final Verified Annual LDC CDM Results Report, which includes aggregate retrofit program savings for Toronto Hydro (Tab 2, Schedule 1, Appendix A).

1 Hydro's previous applications.<sup>2</sup> As noted in the Manager's Summary  
2 (Tab 2, Schedule 1, pages 13-14), and as specified in the Chapter 3 filing  
3 requirements, Toronto Hydro has provided comprehensive project-  
4 level savings information for 2018 and 2019 projects to supplement the  
5 last available savings reports from the IESO.

6  
7 ii. The reference source documents to support the savings underpinning the  
8 LRAMVA balances are as follows:

- 9 • THESL\_T04\_S01\_AppB\_IESO Participation and Cost Reports\_20200824
- 10 • THESL\_T04\_S01\_AppI\_Retrofit Projects\_20200824
- 11 • THESL\_T04\_S01\_AppC\_Detailed Project-Level Savings\_20200824  
12 (includes demand savings that are not available in the IESO P&C  
13 Reports)

14  
15 b) Toronto Hydro did not include any 2019 retrofit project savings beyond those  
16 described in the response to part (a) of this interrogatory.

17  
18 c) To calculate the persistence of the 2018 savings in 2019, Toronto Hydro used the  
19 savings persistence from the 2017 Final Verified Annual CDM Program results to  
20 develop persistence rates and applied those rates to the unverified 2018 savings. The  
21 utility used the same approach to calculate the persistence for both the energy and  
22 demand savings for the retrofit program. Please refer to Appendix A for the 2018  
23 Retrofit Program savings persistence calculations.

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<sup>2</sup> For example, see Toronto Hydro's LRAMVA evidence in support of lost revenue dispositions in the 2019 Custom IR Update Application (EB-2018-0071).

<b>2017 Verified Energy Savings (kWh)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Save on Energy Retrofit Program	146,418,548.00	146,934,275.00	146,934,275.00	146,934,275.00	146,934,275.00	138,991,065.00	138,991,065.00	138,991,065.00	138,343,482	138,343,482

<b>2017 Persistence Rates</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Save on Energy Retrofit Program	100.00%	100.35%	100.00%	100.00%	100.00%	94.59%	100.00%	100.00%	99.53%	100.00%

<b>2018 Unverified Energy Savings (kWh)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Save on Energy Retrofit Program	191,551,410.45	192,226,107.99	192,226,107.99	192,226,107.99	192,226,107.99	181,834,439.04	181,834,439.04	181,834,439.04	180,987,241.48	180,987,241.48

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 3:**

**Reference(s): LRAMVA Workform, Tab 5 (Table 5-d and 5-e) and Tab 7  
Non-Retrofit CFF Projects Report**

Preamble:

Toronto Hydro has included non-Retrofit CFF Projects as part of its LRAMVA calculations. Based on the spreadsheet provided, there are non-Retrofit CFF projects claimed in April-Dec 2019, and Jan-May 2020.

- a) Please confirm that all non-Retrofit CFF Projects have been completed prior to December 31, 2019. In the response, please quantify any program savings beyond December 31, 2019 that are being captured in the LRAMVA.

**RESPONSE:**

- a) Toronto Hydro confirms that all non-Retrofit CFF savings claimed are for projects which have been completed prior to December 31, 2019. The LRAMVA does not include any program savings beyond December 31, 2019.

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 4:**

**Reference(s):** LRAMVA Work Form, Tab 3-a

Preamble:

Toronto Hydro provided consumer rate class allocations in Tab 3-a, however the calculations to support and develop the rate class allocations have not been filed.

- a) Please provide an unlocked and working Excel spreadsheet showing all calculations used to determine the consumer rate class allocations. Please ensure that all confidential information is removed or treated in accordance with Rule 9A of the OEB’s *Rules of Practice and Procedure*.

**RESPONSE:**

- a) For 2015-2017 savings, Toronto Hydro used rate class allocations from the previous OEB-approved LRAM submissions. For 2018-2019 savings, Toronto Hydro determined the rate class allocations as follows:

- **Residential Programs:** With the exception of the Instant Discount Program, Toronto Hydro allocated 100 percent of residential program savings to the Residential rate class. For the Instant Discount Program, the utility allocated 95 percent of savings to the Residential rate class and 5 percent to the Competitive Sector Multi-Unit Residential (“CSMUR”) rate class, as these customers also qualify for this program. This allocation is an estimate based on

1 Toronto Hydro’s professional judgement, and is consistent with the utility’s  
2 previous OEB-approved LRAM submissions.

3

4 • **Business and Low-Income Programs:** Due to the termination of the  
5 Conservation First Framework, Toronto Hydro no longer tracks project  
6 information submitted to the IESO by rate class. The utility used the most  
7 recent available data from its internal project management system to derive  
8 the rate class allocations. For 2018, the utility used savings data where  
9 sufficient information was available. For the remaining 2018 and 2019 rate  
10 class allocations, Toronto Hydro used a weighted average of available  
11 historical savings. For example, for the 2019 Save on Energy Retrofit Program,  
12 Toronto Hydro used the cumulative savings by rate class from the 2015-2019  
13 historical period to derive the allocations. Please refer to Appendix A for a  
14 summary of the program savings Toronto Hydro used to calculate the rate  
15 class allocations.

16

17 Please note that while preparing this response, Toronto Hydro discovered a  
18 minor error in the RTUSaver Program rate class savings amounts used to  
19 calculate the 2018 and 2019 allocations in the original LRAMVA Workform (Tab  
20 4, Schedule 1). Toronto Hydro has incorporated the correct rate class  
21 allocations in the updated LRAMVA Workform in Appendix B to this response  
22 and has made the corresponding changes to the updated Rate Model provided  
23 in Appendix A to the response to interrogatory 1-Staff-5.

24

25 • **Process Systems and Upgrades (“PSU”) Program:** Toronto Hydro used  
26 customer and corresponding rate class information to determine rate class  
27 allocations for savings related to the five reports prepared by ClearResult

1 Canada Inc. Please refer to Toronto Hydro's response to interrogatory 1-Staff-  
2 1 part (d) for additional details on the rate class percentage allocations for the  
3 PSU program.

CDM Savings as per the internal project management system used to calculate 2018 rate class allocations\*

Program	Historical Period	2018														Total	kWh
		RES		CSMUR		GS<50kW		GS 50-999kW		GS 1000-4999kW		Large User		kW	kWh		
		kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh				
Save on Energy Home Assistance Program	2015-2017	486	2,135,228	-	-	137	602,768	74	326,925	-	-	-	-	-	-	697	3,064,920
Save on Energy Retrofit Program	2018	-	-	-	-	537	2,857,035	1,678	13,401,578	751	7,452,711	142	732,766	-	-	3,108	24,444,090
Save on Energy Small Business Lighting Program	2018	-	-	-	-	217	913,240	3	10,737	-	-	-	-	-	220	923,977	
Save on Energy High Performance New Construction Program	2015-2018	-	-	-	-	188	559,530	9,466	30,038,713	3,143	5,298,201	6,980	26,762,929	-	-	19,779	62,659,373
Save on Energy Existing Building Commissioning Program	2015-2017	-	-	-	-	-	-	62	723,056	304	1,316,896	-	-	-	366	2,039,952	
Business Refrigeration Local Program	2018	-	-	-	-	213	1,582,113	58	456,719	23	171,505	15	115,367	-	-	309	2,325,704
PUMPsaver Local Program	2017-2018	-	-	-	-	45	333,082	707	8,575,651	165	1,285,618	-	152,323	-	-	917	10,346,674
OPSaver Program	2018	-	-	-	-	-	-	1,287	11,275,269	7,552	66,153,638	2,245	19,670,500	-	-	11,084	97,099,408
RTUsaver Program	2018	-	-	-	-	404	3,536,788	236	2,063,246	11	93,048	2	14,147	-	-	652	5,707,229

CDM Savings as per the internal project management system used to calculate 2019 rate class allocations\*

Program	Historical Period	2019														Total	kWh
		RES		CSMUR		GS<50kW		GS 50-999kW		GS 1000-4999kW		Large User		kW	kWh		
		kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh				
Save on Energy Retrofit Program	2015-2019	-	-	-	-	13,249	76,020,740	101,438	571,245,246	30,045	243,503,458	19,363	131,862,027	-	-	164,095	1,022,631,470
Save on Energy Small Business Lighting Program	2015-2019	-	-	-	-	4,331	17,018,906	310	1,349,397	18	73,386	21	52,768	-	-	4,679	18,494,457
Save on Energy High Performance New Construction Program	2015-2018	-	-	-	-	188	559,530	9,466	30,038,713	3,143	5,298,201	6,980	26,762,929	-	-	19,779	62,659,373
Save on Energy Existing Building Commissioning Program	2015-2017	-	-	-	-	-	-	62	723,056	304	1,316,896	-	-	-	366	2,039,952	
Business Refrigeration Local Program	2017-2019	-	-	-	-	1,381	10,799,852	375	2,965,170	84	643,464	29	225,015	-	-	1,869	14,633,501
PUMPsaver Local Program	2017-2018	-	-	-	-	45	333,082	707	8,575,651	165	1,285,618	-	152,323	-	-	917	10,346,674
OPSaver Program	2018	-	-	-	-	-	-	1,287	11,275,269	7,552	66,153,638	2,245	19,670,500	-	-	11,084	97,099,408
RTUsaver Program	2018	-	-	-	-	404	3,536,788	236	2,063,246	11	93,048	2	14,147	-	-	652	5,707,229

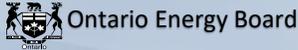
2018 Rate Class Allocations

Program	2018													
	RES		CSMUR		GS<50kW		GS 50-999kW		GS 1000-4999kW		Large User		kW	kWh
	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh		
Save on Energy Home Assistance Program	70%	70%	0%	0%	20%	20%	11%	11%	0%	0%	0%	0%	0%	0%
Save on Energy Retrofit Program	0%	0%	0%	0%	17%	12%	54%	55%	24%	30%	5%	3%	0%	3%
Save on Energy Small Business Lighting Program	0%	0%	0%	0%	99%	99%	1%	1%	0%	0%	0%	0%	0%	0%
Save on Energy High Performance New Construction Program	0%	0%	0%	0%	1%	1%	48%	48%	16%	8%	35%	43%	0%	0%
Save on Energy Existing Building Commissioning Program	0%	0%	0%	0%	0%	0%	17%	35%	83%	65%	0%	0%	0%	0%
Business Refrigeration Local Program	0%	0%	0%	0%	69%	68%	19%	20%	7%	7%	5%	5%	0%	0%
PUMPsaver Local Program	0%	0%	0%	0%	5%	3%	77%	83%	18%	12%	0%	1%	0%	1%
OPSaver Program	0%	0%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%	0%	0%
RTUsaver Program	0%	0%	0%	0%	62%	62%	36%	36%	2%	2%	0%	0%	0%	0%

2019 Rate Class Allocations

Program	2019													
	RES		CSMUR		GS<50kW		GS 50-999kW		GS 1000-4999kW		Large User		kW	kWh
	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh		
Save on Energy Retrofit Program	0%	0%	0%	0%	8%	7%	62%	56%	18%	24%	12%	13%	0%	0%
Save on Energy Small Business Lighting Program	0%	0%	0%	0%	93%	92%	7%	7%	0%	0%	0%	0%	0%	0%
Save on Energy High Performance New Construction Program	0%	0%	0%	0%	1%	1%	48%	48%	16%	8%	35%	43%	0%	0%
Save on Energy Existing Building Commissioning Program	0%	0%	0%	0%	0%	0%	17%	35%	83%	65%	0%	0%	0%	0%
Business Refrigeration Local Program	0%	0%	0%	0%	74%	74%	20%	20%	4%	4%	2%	2%	0%	0%
PUMPsaver Local Program	0%	0%	0%	0%	5%	3%	77%	83%	18%	12%	0%	1%	0%	1%
OPSaver Program	0%	0%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%	0%	0%
RTUsaver Program	0%	0%	0%	0%	62%	62%	36%	36%	2%	2%	0%	0%	0%	0%

\*Note that the savings summarized here include a combination of verified and unverified CDM savings



# Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

**Version 5.0 (2021)**

## Generic LRAMVA Work Forms

Worksheet Name	Description
<a href="#">1. LRAMVA Summary</a>	<b>Tables 1-a and 1-b</b> provide a summary of the LRAMVA balances and carrying charges associated with the LRAMVA disposition. The balances are populated from entries into other tabs throughout this work form.
<a href="#">1-a. Summary of Changes</a>	<b>Tables A-1 and A-2</b> include a template for LDCs to summarize changes to the LRAMVA work form.
<a href="#">2. LRAMVA Threshold</a>	<b>Tables 2-a, 2-b and 2-c</b> include the LRAMVA thresholds and allocations by rate class.
<a href="#">3. Distribution Rates</a>	<b>Tables 3-a and 3-b</b> include the distribution rates that are used to calculate lost revenues.
<a href="#">3-a. Rate Class Allocations</a>	A blank spreadsheet is provided to allow LDCs to populate distributor specific rate class percentages to allocate actual CDM savings to different customer classes.
<a href="#">4. 2011-2014 LRAM</a>	<b>Tables 4-a, 4-b, 4-c and 4-d</b> include the template 2011-2014 LRAMVA work forms.
<a href="#">5. 2015-2020 LRAM</a>	<b>Tables 5-a, 5-b, 5-c and 5-d</b> include the template 2015-2020 LRAMVA work forms.
<a href="#">6. Carrying Charges</a>	<b>Table 6-b</b> includes the variance on carrying charges related to the LRAMVA disposition.
<a href="#">7. Persistence Report</a>	A blank spreadsheet is provided to allow LDCs to populate with CDM savings persistence data provided by the IESO.
<a href="#">8. Streetlighting</a>	A blank spreadsheet is provided to allow LDCs to populate data on streetlighting projects whose savings were not provided by the IESO in the CDM Final Results Report (i.e., streetlighting projects).

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

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



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## LRAMVA Work Form: Instructions

Version 5.0 (2021)

Tab	Instructions
<b>LRAMVA Checklist/Schematic Tab</b>	<p>The LRAMVA work form was created in a generic manner for use by all LDCs. Distributors should follow the checklist, which is referenced in this tab of the work form and listed below:</p> <ul style="list-style-type: none"> <li>o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a.</li> <li>o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form.</li> <li>o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved.</li> <li>o Include a copy of initiative-level persistence savings information that was verified by the IESO. Persistence information is available upon request from the IESO.</li> <li>o Apply the IESO verified savings adjustments to the year it relates to. For example, savings adjustments to 2015 programs will be provided to LDCs with the 2016 Final Results Report. The 2015 savings adjustments should be included in the 2015 verified savings portion of the work form.</li> <li>o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable.</li> <li>o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a.</li> </ul>
<b>Tab 1. LRAMVA Summary</b>	Distributors are required to report any past approved LRAMVA amounts along with the current LRAMVA amount requested for approval. There are separate tables indicating new lost revenues and carrying charges amounts by year and the totals for rate rider calculations.
<b>Tab 1-a. Summary of Changes</b>	Distributors should list all significant changes and changes in assumptions in the generic work form affecting the LRAMVA.
<b>Tab 2. LRAMVA Threshold</b>	Distributors should use the tables to display the LRAMVA threshold amounts as approved at a rate class level. This should be taken from the LDC's most recently approved cost of service application.
<b>Tab 3. Distribution Rates</b>	Distributors should complete the tables with rate class specific distribution rates and adjustments as applicable.
<b>Tab 3-a. Rate Class Allocations</b>	A tab is provided to allow LDCs to include documentation or analysis on how rate class allocations for actual CDM savings were determined by customer class and program each year. The rate class allocations would support the LRAMVA rate class allocation figures used in Tabs 4 and 5.
<b>Tabs 4 and 5 (2011-2020)</b>	<p>Distributors should complete the lost revenue calculation for 2011-2014 program years and 2015-2020 program years, as applicable, by undertaking the following:</p> <ul style="list-style-type: none"> <li>o Input or manually link the savings, adjustments and program savings persistence data from Tab 7 (Persistence Report) to Tabs 4 and 5. As noted earlier, persistence data is available upon request from the IESO.</li> <li>o Ensure that the IESO verified savings adjustments apply to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table.</li> <li>o Confirm the monthly multipliers applied to demand savings. If a different monthly multiplier is used than what was confirmed in the LRAMVA Report, provide rationale in Tab 1-a and highlight the new monthly multiplier that has been used.</li> <li>o Input the rate class allocations by program and year to allocate actual savings to customers. If a different allocation is proposed for adjustments, LDCs must provide the supporting rationale in Tab 1-a and highlight the change.</li> <li>o Provide assumptions about the year(s) in which persistence is captured in the load forecast via the "Notes" section of each table and adjust what is included in the LRAMVA totals, as appropriate.</li> </ul>
<b>Tab 6. Carrying Charges</b>	Distributors are requested to calculate carrying charges based on the methodology provided in the work form. This includes updating Table 6 as new prescribed interest rates for deferral and variance accounts become available and entering any collected interest amounts into the "Amounts Cleared" row to calculate outstanding variances on carrying charges.
<b>Tab 7. Persistence Report</b>	Persistence savings report(s) provided by the IESO should be included for the relevant years in the LRAMVA work form. Tab 7 has been created consistently with the IESO's persistence report.
<b>Tab 8. Streetlighting</b>	A tab is provided to ensure LDCs include documentation or data to support projects whose program savings were not provided by the IESO (i.e., streetlighting projects).



## LRAMVA Work Form: Checklist and Schematic

Version 5.0 (2021)

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results and Participation and Cost Report. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

$$\text{LRAMVA (\$)} = (\text{Actual Net CDM Savings} - \text{Forecast CDM Savings}) \times \text{Distribution Volumetric Rate} + \text{Carrying Charges from LRAMVA balance}$$

#### Legend

Drop Down List (Blue)

#### Important Checklist

- o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
- o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
- o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
- o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
- o Apply the IESO verified savings adjustments to the year it relates to.
- o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
- o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
<b>Actual Incremental CDM Savings by Initiative</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
<u>x</u> Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
<u>x</u> Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges (\$) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			

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## LRAMVA Work Form: Summary Tab

Version 5.0 (2021)

<b>Legend</b>	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)
<b>LDC Name</b>	Toronto Hydro

**Application Details**

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

A. Previous LRAMVA Application		B. Current LRAMVA Application		C. Documentation of Changes	
Previous LRAMVA Application (EB#)	EB-2018-0071	Current LRAMVA Application (EB#)	EB-2020-0057	Original Amount	\$33,104,302
Application of Previous LRAMVA Claim	2019 IRM Application	Application of Current LRAMVA Claim	2021 IRM Application	Amount for Final Disposition	
Period of LRAMVA Claimed in Previous Application	2017	Period of New LRAMVA in this Application	2018-2019		
Amount of LRAMVA Claimed in Previous Application	\$ 12,334,962.61	Period of Rate Recovery (# years)	2		
		Actual Lost Revenues (\$)	A	\$	38,872,922
		Forecast Lost Revenues (\$)	B	\$	6,865,862
		Carrying Charges (\$)	C	\$	1,097,243
		LRAMVA (\$) for Account 15E	A+B+C	\$	33,104,302

**Table 1-a. LRAMVA Totals by Rate Class**

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$4,470,735	\$170,431	\$4,641,165
Competitive Sector Multi-Unit Residential Service	kWh	\$326,662	\$12,192	\$338,854
GS <50kW	kWh	\$4,223,651	\$140,286	\$4,363,937
GS 50-999kW	kW	\$15,737,022	\$528,654	\$16,265,676
GS 1000-4999kW	kW	\$4,258,269	\$144,380	\$4,402,649
Large Use	kW	\$2,990,721	\$101,300	\$3,092,020
<b>Total</b>		<b>\$32,007,060</b>	<b>\$1,097,243</b>	<b>\$33,104,302</b>

**Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class**

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

Description	LRAMVA Previously Claimed	Competitive Sector Multi-Unit Residential Service						Large Use						Total	
		Residential	GS <50kW	GS 50-999kW	GS 1000-4999kW	Large Use	0	0	0	0	0	0			
		kWh	kWh	kWh	kW	kW	kW	kW	0	0	0	0	0	0	
2018 Actuals	<input type="checkbox"/>	\$3,153,328.71	\$210,460.45	\$3,106,106.19	\$8,511,170.60	\$2,283,538.51	\$1,694,209.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,958,814.18
2018 Forecast	<input type="checkbox"/>	(\$187,529.44)	(\$5,848.63)	(\$1,264,090.58)	(\$1,372,022.01)	(\$290,089.45)	(\$298,909.42)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,418,489.53)
Amount Cleared															
2019 Actuals		\$1,602,492.91	\$125,091.57	\$3,693,091.67	\$10,021,859.82	\$2,565,912.90	\$1,905,658.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,914,107.68
2019 Forecast		(\$97,657.65)	(\$3,041.15)	(\$1,311,456.08)	(\$1,423,986.76)	(\$301,092.62)	(\$310,238.51)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,447,372.77)
Amount Cleared															
Carrying Charges		\$170,430.72	\$12,191.79	\$140,286.29	\$528,654.45	\$144,379.83	\$101,299.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,097,242.85
<b>Total LRAMVA Balance</b>		<b>\$4,641,165</b>	<b>\$338,854</b>	<b>\$4,363,937</b>	<b>\$16,265,676</b>	<b>\$4,402,649</b>	<b>\$3,092,020</b>	<b>\$0</b>	<b>\$33,104,302</b>						

Note: LDC to make note of assumptions included above, if any



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## LRAMVA Work Form: Summary of Changes

Version 5.0 (2021)

### Legend

User Inputs (Green)
Drop Down List (Blue)
Instructions (Grey)

**Table A-1. Changes to Generic Assumptions in LRAMVA Work Form**

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; etc. All changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1	3. Distribution Rates	L23, L30, L37, M23, M30, M3	Changed rounding to 5 decimal places.	Toronto Hydro's billing units for customers that are billed on \$/kWh include 5 decimal places.
2	5. 2015-2020 LRAM	Column B	Edited the default programs listed. Deleted programs that are not delivered by Toronto	To align programs with those delivered by THESL.
3	5. 2015-2020 LRAM	Column N	Home Assistance Program multiplier changed to 12	A portion of the participants for the Home Assistance program reside in buildings with only General Service (Non-Residential) bulk accounts. For the portion of savings allocated to General Service
4				
5				
6				
7				
8				
9				
10				
etc.				

**Table A-2. Updates to LRAMVA Disposition**

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

Service Classifications	Billing Unit	Year	Response	Threshold	Tabs	Source of Persistence Reports	Record
Residential	kWh	2006	Yes	2015	1. LRAMVA Summary	2011 Results Persistence	Current year savings
GS<50 kW	kWh	2007	No	0	2. LRAMVA Threshold	2012 Results Persistence	Adjustment
GS>50 kW	kW	2008	Not Applicable		3. Distribution Rates	2013 Results Persistence	
General Service ≥ 1,000 kW	kW	2009			4. 2011-2014 LRAM	2014 Results Persistence	
General Service ≥ 1,500 kW	kW	2010			5. 2015-2020 LRAM	2015 Results Persistence	
General Service 1,000 kW and Greater	kW	2011			6. Carrying Charges	2016 Results Persistence	
General Service 1,000 to 4,999 kW	kW	2012			7. Persistence Data	2017 Results Persistence	
General Service 1,000 to 4,999 kW (co-generation)	kW	2013				2018 Results Persistence	
General Service 1,500 to 4,999 kW	kW	2014				2019 Results Persistence	
General Service 3,000 to 4,999 kW	kW	2015				2020 Results Persistence	
General Service 50 to 1,499 kW	kW	2016					
General Service 50 to 2,999 kW	kW	2017					
General Service 50 to 4,999 kW	kW	2018					
General Service 50 to 499 kW	kW	2019					
General Service 50 to 699 kW	kW	2020					
General Service 50 to 999 kW	kW						
General Service 500 to 1,499 kW	kW						
General Service 500 to 4,999 kW	kW						
General Service 700 to 4,999 kW	kW						
General Service Demand Billed (50 kW and above) - GSd	kW						
General Service Intermediate 1,000 to 4,999 kW	kW						
Intermediate With Self Generation	kW						
Intermediate With Self Generation - excluding MUSH customers	kW						
Sub-Transmission (Embedded supply to LDC or loads > 500 kW) - ST	kW						
Unmetered Scattered Load	kWh						
Urban General Service Demand Billed (50 kW and above) - UGD	kW						
Embedded Distributor	kW						
Large Use	kW						
Sentinel Lighting	kW						
Standby Power	kW						
Standby Power - 1,500 - 4,999 kW	kW						
Standby Power - 1000-4999 kW	kW						
Standby Power - 50 - 1,499 kW	kW						
Standby Power - 50 - 499 kW	kW						
Standby Power - 50 - 4999 kW	kW						
Standby Power - 50 - 999 kW	kW						
Standby Power - 500 - 4999 kW	kW						
Standby Power - Large Use	kW						
Street Lighting	kW						

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## LRAMVA Work Form: Forecast Lost Revenues

Version 5.0 (2021)

**Legend**

User Inputs (Green)
Drop Down List (Blue)
Auto Populated Cells (White)
Instructions (Grey)

**Table 2-a. LRAMVA Threshold** 2015

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

Total	Residential	Competitive Sector Multi-Unit Residential Service	GS <50kW	GS 50-999kW	GS 1000-4999kW	Large Use								
	kWh	kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	55,893,405	17,641,528	359,473	37,892,403	155,436,4876	42036,59122	40556,1436							
kW	238,029													
Summary		17641528.12	359473.4954	37892403.44	155436.4876	42036.59122	40556.1436	0	0	0	0	0	0	0

Years Included in Threshold 2015  
 Source of Threshold EB-2014-0116, THESL Decision and Order, p. 38

**Table 2-c. Inputs for LRAMVA Thresholds**  
 Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	Competitive Sector Multi-Unit Residential Service	GS <50kW	GS 50-999kW	GS 1000-4999kW	Large Use							
2018	2015	17,641,528	359,473	37,892,403	155,436	42,037	40,556	0	0	0	0	0	0	0
2019	2015	17,641,528	359,473	37,892,403	155,436	42,037	40,556	0	0	0	0	0	0	0

Note: LDC to make note of assumptions included above, if any



## LRAMVA Work Form: Distribution Rates

Version 5.0 (2021)

**Table 3. Inputs for Distribution Rates and Adjustments by Rate Class**

Please complete Table 3 with the rate class specific distribution rates that pertain to the years of the LRAMVA disposition. Any adjustments that affect distribution rates can be incorporated in the calculation by expanding the "plus" button at the left hand bar. Table 3 will convert the distribution rates to a calendar year rate (January to December) based on the number of months entered in row 16 of each rate year starting from January to the start of the LDC's rate year. Please enter 0 in row 16, if the rate year begins on January 1. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas in Table 3-a accordingly.

	Billing Unit	EB-2009-XXXX	EB-2010-XXXX	EB-2011-XXXX	EB-2012-XXXX	EB-2013-XXXX	EB-2014-XXXX	EB-2015-XXXX	EB-2016-XXXX	EB-2017-0077	EB-2018-0071	EB-2019-XXXX	EB-2020-XXXX
Rate Year		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Period 1 (# months)													
Period 2 (# months)		12	12	12	12	12	12	12	12	12	12	12	12
<b>Residential</b>										\$ 0.01063	\$ 0.00553		
Rate rider for tax sharing	kWh												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01063	\$ 0.00553	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01063	\$ 0.00553	\$ -	
<b>Competitive Sector Multi-Unit Residential Service</b>										\$ 0.01627	\$ 0.00846		
Rate rider for tax sharing	kWh												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01627	\$ 0.00846	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01627	\$ 0.00846	\$ -	
<b>GS &lt;50kW</b>										\$ 0.03187	\$ 0.03312		
Rate rider for tax sharing	kWh									\$ 0.00076	\$ 0.00076		
Rate rider for foregone revenue										\$ 0.00024	\$ 0.00024		
Rate Rider for Application of IFRS – 2014 Derecognition										\$ 0.00049	\$ 0.00049		
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.03336	\$ 0.03461	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.03336	\$ 0.03461	\$ -	
<b>GS 50-999kW</b>										\$ 7.7987	\$ 8.1052		
Rate rider for tax sharing	kW									\$ 0.1659	\$ 0.1659		
Rate rider for foregone revenue										\$ 0.0498	\$ 0.0498		
Rate Rider for Application of IFRS – 2014 Derecognition										\$ 0.0781	\$ 0.0781		
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.0925	\$ 8.3990	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8.0925	\$ 8.3990	\$ -	
<b>GS 1000-4999kW</b>										\$ 6.1355	\$ 6.3766		
Rate rider for tax sharing	kW									\$ 0.1226	\$ 0.1226		
Rate rider for foregone revenue										\$ 0.0356	\$ 0.0356		
Rate Rider for Application of IFRS – 2014 Derecognition										\$ 0.0627	\$ 0.0627		
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.3564	\$ 6.5975	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.3564	\$ 6.5975	\$ -	
<b>Large Use</b>										\$ 6.5820	\$ 6.8407		
Rate rider for tax sharing	kW									\$ 0.1382	\$ 0.1382		
Rate rider for foregone revenue										\$ 0.0406	\$ 0.0406		
Rate Rider for Application of IFRS – 2014 Derecognition										\$ 0.0648	\$ 0.0648		
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.8256	\$ 7.0843	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.8256	\$ 7.0843	\$ -	
0	n												

	Billing Unit	EB-2009-XXXX	EB-2010-XXXX	EB-2011-XXXX	EB-2012-XXXX	EB-2013-XXXX	EB-2014-XXXX	EB-2015-XXXX	EB-2016-XXXX	EB-2017-0077	EB-2018-0071	EB-2019-XXXX	EB-2020-XXXX
Adjusted rate	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted rate	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate rider for tax sharing	0												
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

**Table 3-a. Distribution Rates by Rate Class**

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. **Please clear the rates related to the year(s) that are not part of the LRAMVA claim.**

The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 and 5.

Year	Competitive Sector Multi-Unit Residential Service					Large Use	0	0	0	0	0	0	0
	Residential	GS <50kW	GS 50-999kW	GS 1000-4999kW									
	kWh	kWh	kWh	kW	kW	kW							
2011	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2018	\$0.0106	\$0.0163	\$0.0334	\$8.0925	\$6.3564	\$6.8256	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2019	\$0.0055	\$0.0085	\$0.0346	\$8.3990	\$6.5975	\$7.0843	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition



Ontario Energy Board

## LRAMVA Work Form: Determination of Rate Class Allocations

Version 5.0 (2021)

**Instructions**

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supporting documentation and rationale for its proposal. This should be shown by customer class and program each year.

Program	Framework	2015												2016												2017												
		RES		RES120		GS<50		GSv 50-999kW		GS 1000-4999kW		GS>5MW		RES		RES120		GS<50		GSv 50-999kW		GS 1000-4999kW		GS>5MW		RES		RES120		GS<50		GSv 50-999kW		GS 1000-4999kW		GS>5MW		
		kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	
Save on Energy Coupon Program	2015-2020	95%	95%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Save on Energy Instant Discount Program	2015-2020																																					
Save on Energy Heating & Cooling Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Save on Energy New Construction Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Save on Energy Home Assistance Program	2015-2020	60%	60%	0%	0%	26%	26%	14%	14%	0%	0%	0%	0%	0%	79%	79%	0%	0%	11%	11%	10%	10%	0%	0%	0%	0%	70%	70%	0%	0%	22%	22%	8%	8%	0%	0%		
Save on Energy Audit Funding Program	2015-2020	0%	0%	0%	0%	4%	4%	66%	66%	25%	25%	5%	5%	0%	0%	0%	0%	8%	8%	73%	73%	12%	12%	7%	7%	0%	0%	0%	0%	7%	7%	65%	65%	21%	21%	7%	7%	
Save on Energy Retrofit Program	2015-2020	0%	0%	0%	0%	10%	7%	48%	48%	25%	25%	17%	20%	0%	0%	0%	0%	8%	6%	53%	50%	23%	31%	15%	14%	0%	0%	0%	0%	3%	5%	86%	70%	8%	16%	3%	8%	
Save on Energy Small Business Lighting Program	2015-2020														0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	91%	89%	7%	9%	1%	1%	1%	1%	
Save on Energy High Performance New Construction Program	2015-2020	0%	0%	0%	0%	1%	0%	45%	45%	6%	2%	48%	52%	0%	0%	0%	0%	0%	95%	93%	0%	2%	4%	5%	0%	0%	0%	0%	5%	9%	15%	87%	75%	0%	0%	0%	0%	
Save on Energy Existing Building Commissioning Program	2015-2020														0%	0%	0%	0%	0%	0%	28%	65%	72%	35%	0%	0%	0%	0%	0%	2%	8%	98%	92%	0%	0%	0%	0%	
Save on Energy Process & Systems Upgrades Program	2015-2020														0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	65%	27%	35%	73%		
Save on Energy Energy Manager Program	2015-2020														0%	0%	0%	0%	0%	57%	25%	0%	1%	43%	74%	0%	0%	0%	0%	2%	0%	9%	22%	3%	14%	85%	64%	
Save on Energy Monitoring & Targeting Program	2015-2020																																					
Save on Energy Energy Performance Program for Multi-Site Customers	2015-2020																																					
Adaptive Thermostat Local Program	2015-2020																									100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Business Refrigeration Local Program	2015-2020																									0%	0%	0%	0%	77%	78%	17%	17%	4%	4%	1%	1%	
OPSaver Local Program	2015-2020																									0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
PUMPSaver Local Program	2015-2020														0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	5%	3%	78%	83%	17%	12%	0%	2%	
Pool Saver Local Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%												100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
RTUsaver Local Program	2015-2020																									0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Social Benchmarking Local Program	2015-2020																									100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Toronto Hydro – Enbridge Joint Low-Income Program LDC Innovation Fund Pilot Program	2015-2020																																					
Whole Home Pilot Program	2015-2020																									100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
PUMPSaver LDC Innovation Fund Pilot Program	2015-2020	0%	0%	0%	0%	0%	0%	84%	82%	16%	18%	0%	0%																									
RTUsaver LDC Innovation Fund Pilot Program	2015-2020														0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%												
Electronics Take Back LDC Innovation Fund Pilot Program	2015-2020														100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%													
OPSaver LDC Innovation Fund Pilot Program	2015-2020														0%	0%	0%	0%	0%	51%	51%	49%	49%	0%	0%													
Truckload Event LDC Innovation Fund Pilot Program	2015-2020														95%	95%	5%	5%	0%	0%	0%	0%	0%	0%	0%													
EnerNOC Conservation Fund Pilot Program	CF	0%	0%	0%	0%	0%	0%	0%	44%	0%	56%	0%	0%																									
Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	CF														100%	100%	0%	0%	0%	0%	0%	0%	0%	0%														
Loblaw P4P Conservation Fund Pilot Program	CF	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%																									
Strategic Energy Group Conservation Fund Pilot Program	CF	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%																									
Appliance Retirement Initiative	2011-2014+2015	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%																									
Coupon Initiative	2011-2014+2015	95%	95%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%																									
Bi-Annual Retailer Event Initiative	2011-2014+2015	95%	95%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%																									
HVAC Incentives Initiative	2011-2014+2015	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%																									
Residential New Construction and Major Renovation Initiative	2011-2014+2015	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%																									
Energy Audit Initiative	2011-2014+2015	0%	0%	0%	0%	4%	4%	66%	66%	24%	24%	6%	6%																									
Efficiency: Equipment Replacement Incentive Initiative	2011-2014+2015	0%	0%	0%	0%	10%	7%	48%	48%	25%	25%	17%	20%																									
Direct Install Lighting and Water Heating Initiative	2011-2014+2015	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%																									
New Construction and Major Renovation Initiative	2011-2014+2015	0%	0%	0%	0%	1%	0%	45%	45%	6%	2%	48%	52%																									
Existing Building Commissioning Incentive Initiative	2011-2014+2015	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%																									
Process and Systems Upgrades Initiatives - Project Incentive Initiative	2011-2014+2015	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%																									
Process and Systems Upgrades Initiatives - Energy Manager Initiative	2011-2014+2015	0%	0%	0%	0%	0%	0%	3%	12%	2%	10%	95%	77%																									
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	2011-2014+2015																																					
Low Income Initiative	2011-2014+2015	60%	60%	0%	0%	26%	26%	14%	14%	0%	0%	0%	0%																									
Aboriginal Conservation Program	2011-2014+2015																																					
Program Enabled Savings	2011-2014+2015	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%																									
OPSaver Program	2015-2020																																					
Residential Engagement Program	2015-2020																																					
RTUsaver Program	2015-2020																																					
Swimming Pool Efficiency Program	2015-2020																																					
Adaptive Thermostat Rebate Program	2015-2020																																					
MURB DIL Local Program	2015-2020																																					



Instructions

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supp

Program	Framework	2018											2019										
		RES	RES120	GS<50	GSv 50-999kW	GS 1000-4999kW	GS>5MW	RES	RES120	GS<50	GSv 50-999kW	GS 1000-4999kW	GS>5MW										
		kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh	kW	kWh
Save on Energy Coupon Program	2015-2020																						
Save on Energy Instant Discount Program	2015-2020	95%	95%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	95%	95%	5%	5%	0%	0%	0%	0%	0%	0%
Save on Energy Heating & Cooling Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Save on Energy New Construction Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Save on Energy Home Assistance Program	2015-2020	70%	70%	0%	0%	20%	20%	11%	11%	0%	0%	0%	0%	70%	70%	0%	0%	20%	20%	11%	11%	0%	0%
Save on Energy Audit Funding Program	2015-2020	0%	0%	0%	0%	15%	15%	71%	71%	13%	13%	1%	1%	0%	0%	0%	0%	9%	9%	69%	69%	17%	17%
Save on Energy Retrofit Program	2015-2020	0%	0%	0%	0%	17%	12%	54%	55%	24%	30%	5%	3%	0%	0%	0%	0%	8%	7%	62%	56%	18%	24%
Save on Energy Small Business Lighting Program	2015-2020	0%	0%	0%	0%	99%	99%	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%	93%	92%	7%	7%	0%	0%
Save on Energy High Performance New Construction Program	2015-2020	0%	0%	0%	0%	1%	1%	48%	48%	16%	8%	35%	43%	0%	0%	0%	0%	1%	1%	48%	48%	16%	8%
Save on Energy Existing Building Commissioning Program	2015-2020	0%	0%	0%	0%	0%	0%	17%	35%	83%	65%	0%	0%	0%	0%	0%	0%	17%	35%	83%	65%	0%	0%
Save on Energy Process & Systems Upgrades Program	2015-2020	0%	0%	0%	0%	0%	0%	13%	19%	67%	58%	19%	23%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%
Save on Energy Energy Manager Program	2015-2020	0%	0%	0%	0%	3%	1%	22%	26%	8%	18%	67%	55%	0%	0%	0%	0%	3%	1%	22%	26%	8%	18%
Save on Energy Monitoring & Targeting Program	2015-2020	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Save on Energy Energy Performance Program for Multi-Site Customers	2015-2020	0%	0%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%
Adaptive Thermostat Local Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Business Refrigeration Local Program	2015-2020	0%	0%	0%	0%	69%	68%	19%	20%	7%	7%	5%	5%	0%	0%	0%	0%	75%	74%	19%	19%	5%	4%
OPSaver Local Program	2015-2020	0%	0%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%
PUMPSaver Local Program	2015-2020	0%	0%	0%	0%	5%	3%	77%	83%	18%	12%	0%	1%	0%	0%	0%	0%	5%	3%	77%	83%	18%	12%
Pool Saver Local Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
RTUsaver Local Program	2015-2020	0%	0%	0%	0%	62%	62%	36%	36%	2%	2%	0%	0%	0%	0%	0%	0%	62%	62%	36%	36%	2%	2%
Social Benchmarking Local Program	2015-2020																						
Toronto Hydro – Enbridge Joint Low-Income Program LDC Innovation Fund Pilot Program	2015-2020																						
Whole Home Pilot Program	2015-2020																						
PUMPSaver LDC Innovation Fund Pilot Program	2015-2020																						
RTUsaver LDC Innovation Fund Pilot Program	2015-2020																						
Electronics Take Back LDC Innovation Fund Pilot Program	2015-2020																						
OPSaver LDC Innovation Fund Pilot Program	2015-2020																						
Truckload Event LDC Innovation Fund Pilot Program	2015-2020																						
EnerNOC Conservation Fund Pilot Program	CF																						
Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	CF																						
Loblaw P4P Conservation Fund Pilot Program	CF																						
Strategic Energy Group Conservation Fund Pilot Program	CF																						
Appliance Retirement Initiative	2011-2014+2015																						
Coupon Initiative	2011-2014+2015																						
Bi-Annual Retailer Event Initiative	2011-2014+2015																						
HVAC Incentives Initiative	2011-2014+2015																						
Residential New Construction and Major Renovation Initiative	2011-2014+2015																						
Energy Audit Initiative	2011-2014+2015																						
Efficiency: Equipment Replacement Incentive Initiative	2011-2014+2015																						
Direct Install Lighting and Water Heating Initiative	2011-2014+2015																						
New Construction and Major Renovation Initiative	2011-2014+2015																						
Existing Building Commissioning Incentive Initiative	2011-2014+2015																						
Process and Systems Upgrades Initiatives - Project Incentive Initiative	2011-2014+2015																						
Process and Systems Upgrades Initiatives - Energy Manager Initiative	2011-2014+2015																						
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	2011-2014+2015																						
Low Income Initiative	2011-2014+2015																						
Aboriginal Conservation Program	2011-2014+2015																						
Program Enabled Savings	2011-2014+2015																						
OPSaver Program	2015-2020	0%	0%	0%	0%	0%	0%	12%	12%	68%	68%	20%	20%	0%	0%	0%	0%	0%	0%	12%	12%	68%	68%
Residential Engagement Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
RTUsaver Program	2015-2020	0%	0%	0%	0%	62%	62%	36%	36%	2%	2%	0%	0%	0%	0%	0%	0%	62%	62%	36%	36%	2%	2%
Swimming Pool Efficiency Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
Adaptive Thermostat Rebate Program	2015-2020	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%
MURB DIL Local Program	2015-2020	0%	0%	25%	25%	0%	5%	69%	65%	6%	5%	0%	0%	0%	0%	25%	25%	0%	5%	69%	65%	6%	5%

















## LRAMVA Work Form: Carrying Charges by Rate Class

Version 5.0 (2021)

Legend	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

- Instructions**
1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.
  2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.
  3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts included in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

Table 6. Prescribed Interest Rates

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%
2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	2.45%
2019 Q2	2.18%
2019 Q3	2.18%
2019 Q4	2.18%
2020 Q1	2.18%
2020 Q2	2.18%
2020 Q3	0.57%
2020 Q4	0.57%
2021 Q1	
2021 Q2	
2021 Q3	
2021 Q4	
2022 Q1	
2022 Q2	
2022 Q3	
2022 Q4	
2023 Q1	
2023 Q2	
2023 Q3	
2023 Q4	
2024 Q1	
2024 Q2	
2024 Q3	
2024 Q4	
2025 Q1	
2025 Q2	
2025 Q3	
2025 Q4	

Table 6-a. Calculation of Carrying Costs by Rate Class

[Go to Tab 1: Summary](#)

Month	Period	Quarter	Monthly Rate	Competitive Sector Multi-Residential				GS <50kW	GS 50-99kW	GS 100-499kW	Large Use	Total
				Residential	Residential	Residential	Residential					
Jan-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-11	2011	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-11	2011	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-11	2011	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2011</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared												
<b>Opening Balance for 2012</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Jan-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-12	2011-2012	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-12	2011-2012	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-12	2011-2012	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-12	2011-2012	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2012</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared												
<b>Opening Balance for 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Jan-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-13	2011-2013	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-13	2011-2013	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-13	2011-2013	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-13	2011-2013	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2013</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared												
<b>Opening Balance for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Jan-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-14	2011-2014	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-14	2011-2014	Q2	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-14	2011-2014	Q3	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-14	2011-2014	Q4	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2014</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared												
<b>Opening Balance for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Jan-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-15	2011-2015	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-15	2011-2015	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-15	2011-2015	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-15	2011-2015	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2015</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared												

[Check OEB website](#)



## LRAMVA Work Form: Carrying Charges by Rate Class

Version 5.0 (2021)

Legend	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

- Instructions**
1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.
  2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.
  3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts included in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

Table 6. Prescribed Interest Rates

Table 6-a. Calculation of Carrying Costs by Rate Class

[Go to Tab 1: Summary](#)

Quarter	Period	Quarter	Monthly Rate	Competitive Sector Multi-Unit Residential				GS <50kW	GS 50-999kW	GS 1000-4999kW	Large Use	Total	
				Residential	Residential	Residential	Residential						
<b>Opening Balance for 2016</b>												<b>\$0.00</b>	<b>\$0.00</b>
Jan-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-16	2011-2016	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-16	2011-2016	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-16	2011-2016	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-16	2011-2016	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-16	2011-2016	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-16	2011-2016	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-16	2011-2016	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-16	2011-2016	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-16	2011-2016	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-16	2011-2016	Q4	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2016</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared													
<b>Opening Balance for 2017</b>												<b>\$0.00</b>	<b>\$0.00</b>
Jan-17	2011-2017	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-17	2011-2017	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mar-17	2011-2017	Q1	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Apr-17	2011-2017	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
May-17	2011-2017	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jun-17	2011-2017	Q2	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jul-17	2011-2017	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Aug-17	2011-2017	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Sep-17	2011-2017	Q3	0.09%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Oct-17	2011-2017	Q4	0.13%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nov-17	2011-2017	Q4	0.13%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Dec-17	2011-2017	Q4	0.13%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total for 2017</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared													
<b>Opening Balance for 2018</b>												<b>\$0.00</b>	<b>\$0.00</b>
Jan-18	2011-2018	Q1	0.13%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Feb-18	2011-2018	Q1	0.13%	\$308.94	\$21.31	\$191.88	\$743.66	\$207.65	\$145.34	\$0.00	\$0.00	\$0.00	
Mar-18	2011-2018	Q1	0.13%	\$617.87	\$42.63	\$383.75	\$1,487.32	\$415.30	\$290.69	\$0.00	\$0.00	\$1,618.78	
Apr-18	2011-2018	Q2	0.16%	\$1,167.78	\$80.57	\$725.29	\$2,811.04	\$784.92	\$549.40	\$0.00	\$0.00	\$3,237.57	
May-18	2011-2018	Q2	0.16%	\$1,557.04	\$107.42	\$967.06	\$3,748.05	\$1,046.56	\$732.53	\$0.00	\$0.00	\$6,119.00	
Jun-18	2011-2018	Q2	0.16%	\$1,946.31	\$134.28	\$1,208.82	\$4,685.07	\$1,308.20	\$915.67	\$0.00	\$0.00	\$8,158.67	
Jul-18	2011-2018	Q3	0.16%	\$2,335.57	\$161.13	\$1,450.59	\$5,622.08	\$1,569.84	\$1,098.80	\$0.00	\$0.00	\$10,198.34	
Aug-18	2011-2018	Q3	0.16%	\$2,724.83	\$187.99	\$1,692.35	\$6,559.09	\$1,831.48	\$1,281.93	\$0.00	\$0.00	\$12,238.01	
Sep-18	2011-2018	Q3	0.16%	\$3,114.09	\$214.84	\$1,934.12	\$7,496.11	\$2,093.12	\$1,465.07	\$0.00	\$0.00	\$14,277.67	
Oct-18	2011-2018	Q4	0.18%	\$4,022.37	\$277.60	\$2,498.23	\$8,482.47	\$2,703.62	\$1,828.38	\$0.00	\$0.00	\$16,317.34	
Nov-18	2011-2018	Q4	0.18%	\$4,469.29	\$308.34	\$2,775.82	\$9,475.82	\$2,919.02	\$2,022.68	\$0.00	\$0.00	\$18,418.41	
Dec-18	2011-2018	Q4	0.18%	\$4,916.22	\$339.17	\$3,053.40	\$10,470.23	\$3,034.42	\$2,112.90	\$0.00	\$0.00	\$20,579.25	
<b>Total for 2018</b>				<b>\$27,180.31</b>	<b>\$1,875.18</b>	<b>\$16,881.31</b>	<b>\$65,427.32</b>	<b>\$18,269.13</b>	<b>\$12,787.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared													
<b>Opening Balance for 2019</b>												<b>\$108,958.12</b>	<b>\$7,700.18</b>
Jan-19	2011-2019	Q1	0.20%	\$6,055.17	\$417.75	\$3,760.78	\$14,575.76	\$4,069.96	\$2,848.74	\$0.00	\$0.00	\$31,728.16	
Feb-19	2011-2019	Q1	0.20%	\$6,311.22	\$438.51	\$4,165.99	\$16,038.59	\$4,455.29	\$3,120.18	\$0.00	\$0.00	\$34,629.79	
Mar-19	2011-2019	Q1	0.20%	\$6,567.27	\$459.28	\$4,571.20	\$17,501.43	\$4,840.63	\$3,391.62	\$0.00	\$0.00	\$37,331.43	
Apr-19	2011-2019	Q2	0.18%	\$6,071.36	\$427.14	\$4,427.99	\$16,874.32	\$4,650.04	\$3,259.38	\$0.00	\$0.00	\$35,710.23	
May-19	2011-2019	Q2	0.18%	\$6,299.19	\$445.62	\$4,788.54	\$18,175.94	\$4,992.91	\$3,500.91	\$0.00	\$0.00	\$38,203.11	
Jun-19	2011-2019	Q2	0.18%	\$6,527.02	\$464.10	\$5,149.09	\$19,477.57	\$5,335.78	\$3,742.44	\$0.00	\$0.00	\$40,695.99	
Jul-19	2011-2019	Q3	0.18%	\$6,754.85	\$482.57	\$5,509.65	\$20,779.19	\$5,678.64	\$3,983.97	\$0.00	\$0.00	\$43,188.87	
Aug-19	2011-2019	Q3	0.18%	\$6,982.68	\$501.05	\$5,870.20	\$22,080.81	\$6,021.51	\$4,225.50	\$0.00	\$0.00	\$45,681.75	
Sep-19	2011-2019	Q3	0.18%	\$7,210.51	\$519.53	\$6,230.75	\$23,382.43	\$6,364.38	\$4,467.03	\$0.00	\$0.00	\$48,174.64	
Oct-19	2011-2019	Q4	0.18%	\$7,438.34	\$538.01	\$6,591.31	\$24,684.06	\$6,707.25	\$4,708.56	\$0.00	\$0.00	\$50,667.52	
Nov-19	2011-2019	Q4	0.18%	\$7,666.17	\$556.48	\$6,951.86	\$25,985.68	\$7,050.12	\$4,950.08	\$0.00	\$0.00	\$53,160.40	
Dec-19	2011-2019	Q4	0.18%	\$7,894.00	\$574.96	\$7,312.41	\$27,287.30	\$7,392.99	\$5,191.61	\$0.00	\$0.00	\$55,653.28	
<b>Total for 2019</b>				<b>\$108,958.12</b>	<b>\$7,700.18</b>	<b>\$82,211.08</b>	<b>\$312,270.40</b>	<b>\$85,828.62</b>	<b>\$60,177.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared													
<b>Opening Balance for 2020</b>												<b>\$170,430.72</b>	<b>\$12,191.79</b>
Jan-20	2011-2020	Q1	0.18%	\$8,121.83	\$593.44	\$7,672.97	\$28,588.92	\$7,735.86	\$5,433.14	\$0.00	\$0.00	\$58,146.16	
Feb-20	2011-2020	Q1	0.18%	\$8,121.83	\$593.44	\$7,672.97	\$28,588.92	\$7,735.86	\$5,433.14	\$0.00	\$0.00	\$58,146.16	
Mar-20	2011-2020	Q1	0.18%	\$8,121.83	\$593.44	\$7,672.97	\$28,588.92	\$7,735.86	\$5,433.14	\$0.00	\$0.00	\$58,146.16	
Apr-20	2011-2020	Q2	0.18%	\$8,121.83	\$593.44	\$7,672.97	\$28,588.92	\$7,735.86	\$5,433.14	\$0.00	\$0.00	\$58,146.16	
May-20	2011-2020	Q2	0.18%	\$8,121.83	\$593.44	\$7,672.97	\$28,588.92	\$7,735.86	\$5,433.14	\$0.00	\$0.00	\$58,146.16	
Jun-20	2011-2020	Q2	0.18%	\$8,121.83	\$593.44	\$7,672.97	\$28,588.92	\$7,735.86	\$5,433.14	\$0.00	\$0.00	\$58,146.16	
Jul-20	2011-2020	Q3	0.05%	\$2,123.60	\$155.16	\$2,006.23	\$7,475.09	\$2,022.68	\$1,420.59	\$0.00	\$0.00	\$15,203.35	
Aug-20	2011-2020	Q3	0.05%	\$2,123.60	\$155.16	\$2,006.23	\$7,475.09	\$2,022.68	\$1,420.59	\$0.00	\$0.00	\$15,203.35	
Sep-20	2011-2020	Q3	0.05%	\$2,123.60	\$155.16	\$2,006.23	\$7,475.09	\$2,022.68	\$1,420.59	\$0.00	\$0.00	\$15,203.35	
Oct-20	2011-2020	Q4	0.05%	\$2,123.60	\$155.16	\$2,006.23	\$7,475.09	\$2,022.68	\$1,420.59	\$0.00	\$0.00	\$15,203.35	
Nov-20	2011-2020	Q4	0.05%	\$2,123.60	\$155.16	\$2,006.23	\$7,475.09	\$2,022.68	\$1,420.59	\$0.00	\$0.00	\$15,203.35	
Dec-20	2011-2020	Q4	0.05%	\$2,123.60	\$155.16	\$2,006.23	\$7,475.09	\$2,022.68	\$1,420.59	\$0.00	\$0.00	\$15,203.35	
<b>Total for 2020</b>				<b>\$170,430.72</b>	<b>\$12,191.79</b>	<b>\$140,286.29</b>	<b>\$528,654.45</b>	<b>\$144,379.83</b>	<b>\$101,299.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Amount Cleared													
<b>Opening Balance for 2021</b>												<b>\$170,430.72</b>	<b>\$12,191.79</b>































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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 5:**

**Reference(s):            Tab 3, Schedule 1, Rate Model**

Preamble:

Toronto Hydro is seeking disposition of Account 1595 (2017) as of December 31, 2019 in the current application. No forecasted interest from January 1, 2020 to December 31, 2020 was entered in the Continuity Schedule tab of the Rate Model.

- a) Please update the model to include any forecasted interest from Jan 1, 2020 to Dec 31, 2020 (column BQ) on the Account 1595 (2017) balance as of December 31, 2019.

**RESPONSE:**

- a) Please refer to Appendix A to this response for the updated Rate Model. The updated forecast of the interest from January 1, 2020 to December 31, 2020 for Account 1595 (2017) is \$2,570.

**Summary of changes in the IRM Model**

No.	Tab	Cell Reference	Description
1	4. Billing Det. for Def-Var	T17, T18	Changed to reflect the correct number of customers in the rate class.
2	6.1a GA Allocation	C19 : C23, D19:D20	Formula is used, since no macro is used in the model.
3	6.1 GA	C17 : C25	Formula is used, since no macro is used in the model.
4	6.2a CBR B Allocation	C19 : C23, D19 : D20	Formula is used, since no macro is used in the model.
5	6.2 CBR B	C17 : D25	Formula is used, since no macro is used in the model.
6	6.2 CBR B	M17 : M25	Formula is used, since no macro is used in the model.
7	7. Calculation of Def-Var RR	I17 : K19, I24 : K24	Rounding off to five decimal instead of four decimal.
8	7. Calculation of Def-Var RR	I20 : K22, I25 : K25	Modified to change to rate per 30 days.
9	10 RTSR Current Rates	D17 : D22, D29, D30	Changed the rate from four decimal to five decimal.
10	15. RTSR Rates to Forecast	G20 : G22, G24, G32 : G34, G36, G44 : G46, G48, G56 : G58, G60 J20 : J22, J24, J32 : J34, J36, J44 : J46, J48, J56 : J58, J60	Modified since Toronto Hydro rates are per 30 days.
11	15. RTSR Rates to Forecast	J41 : J43, J47, J53 : J55, J59	Rounding off to five decimal instead of four decimal.
12	16. Rev2Cost_GDPIPI	G17 : H29	Modified to add rounding off.
13	16. Rev2Cost_GDPIPI	D13	Formula modified as per the Toronto Hydro CIR formula.
14	16. Rev2Cost_GDPIPI	D19, D27	Changed the rate from four decimal to five decimal.
15	16. Rev2Cost_GDPIPI	H12 : K14	Add the data point to accommodate the Toronto Hydro CIR formula.
16	16. Rev2Cost_GDPIPI	A28 : H28	The row is added since Toronto Hydro Unmetered Scattered Load class has three tier rates (Connection, Customer, kWh).
17	16. Rev2Cost_GDPIPI	A24 : H26	The three rows are added to include variable charges related to standby charges.

Instructions for Tabs 1, 3 to 7

Summary of Changes from the Prior Year	
1	Questions are revised on tab 1. The continuity schedule in tab 3 will open starting from the year balances were last approved for disposition, unless the last approved disposition was on an interim basis and there are changes to those balances. If that is the case, tab 3 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.
2	In the continuity schedule on tab 3, the option on whether Accounts 1588 and 1589 is requested for disposition has been removed. It is expected that Accounts 1588 and 1589 are to be disposed unless there is a reason it should not be. If that is the case, contact the Case Manager.
3	Footnote #4 in tab 3 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.

Detailed Instructions for Each Tab

Tab	Tab Details	Step	Details
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	<p>Complete the information sheet.</p> <p>a) Questions 2 to 4 Responses to questions 2 to 4 will open the DVA continuity schedule in tab 3 to the appropriate year that DVA balances should first be inputted. The continuity schedule will open starting from the year balances were last approved for disposition, unless the last approved disposition was on an interim basis and there are changes to those balances. If that is the case, the continuity schedule 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.</p> <p>b) Questions 5 and 6 If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. This tab will allocate and dispose the balance in Account 1580, sub-account CBR Class B through a separate rate rider using information inputted in tab 6, unless a rate rider is not produced. 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.</p>
3 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2	<p>Complete the DVA continuity schedule.</p> <p>a) For all Group 1 accounts, except Account 1595: The continuity schedule 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.</p> <p>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 being requested 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 started 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 column. 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 prior to 2014, include residual balances for years up to 2014 in the row for Account 1595 (2014 and pre-2014) and provide a separate schedule with amounts broken down by vintage year.</p>
		3	Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation, if necessary.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Confirm the accuracy of the RRR data used to populate the tab.
		5	Review the disposition threshold calculation. Select whether disposition is being requested or not in the drop down box.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	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.
		8	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.
		9	Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR B balances accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/VW 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. This data will also be used in the calculation of billing determinants for GA and CBR Class B balances, as 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 customer 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. total Class A consumption in the rate class identified for each year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as applicable.
6.1a - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B customers).	10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the Account 1589 GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. 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 6.1.
6.1 - GA	This tab calculates the GA rate rider to be applied to all non-RPP Class B customers (except for the transition customers allocated a customer specific balance in tab 6.1a).	11	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the GA rate riders are calculated accordingly based on whether there were any transition customers during the period that the GA balance accumulated.
6.2a - CBR_B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B).	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. In row 19, enter the total Class B consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. All transition customers who are allocated a specific CBR Class B amount are not to be charged the general CBR Class B rate rider.
6.2 - CBR	This tab calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	13	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. No input is required in this tab. The information in the tab is auto-populated and the CBR Class B rate riders are calculated accordingly. If a 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 1 DVA rate rider.
5 - Allocating Def-Var Balances	This tab allocates the Group 1 balances, except GA and CBR Class B (if Class A customers exist).	14	Review the allocated balances to ensure the allocation is appropriate. Note that the final allocation for Account 1580, sub-account CBR Class B is calculated after the completion of tabs 6 to 6.2a.
7 - Calculation of Def-Var RR	This tab calculates the Group 1 rate riders, except for GA and CBR Class B (if Class A customers exist).	15	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Version 1.0

	Utility Name <input style="width: 90%;" type="text" value="Toronto Hydro-Electric System Limited"/>
	Assigned EB Number <input style="width: 90%;" type="text" value="EB-2020-0057"/>
	Name of Contact and Title <input style="width: 90%;" type="text"/>
	Phone Number <input style="width: 90%;" type="text"/>
	Email Address <input style="width: 90%;" type="text"/>
	We are applying for rates effective <input style="width: 90%;" type="text" value="January-01-21"/>
	Rate-Setting Method <input style="width: 90%;" type="text" value="Price Cap IR"/>
1. Select the last Cost of Service rebasing year.	<input style="width: 90%;" type="text" value="2020"/>
2. For Accounts 1588 and 1589, please indicate the year the accounts were last disposed on a final basis.	<input style="width: 90%;" type="text" value="2016"/>
a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.	<b>2018</b>
b) If the accounts were 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 disposition on an interim basis. 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.	
(e.g. If 2017 balances reviewed in the 2019 rate application were to be selected, select 2017.)	
3. For the remaining Group 1 DVAs, please indicate the year the accounts were last disposed on a final basis.	<input style="width: 90%;" type="text" value="2016"/>
a) If the accounts were last approved on a final basis, select the year that the balance was last approved on a final basis.	<b>2018</b>
b) If the accounts were 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 disposition on an interim basis. ii) If there are changes to the previously approved interim balances, select the year that the balances were last approved for disposition on a final basis.	
4. Select the earliest vintage year in which there is a balance in Account 1595. (e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016.)	<input style="width: 90%;" type="text" value="2016"/>
5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?	<input style="width: 90%;" type="text" value="Yes"/>
6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?	<input style="width: 90%;" type="text" value="Yes"/>
7. Retail Transmission Service Rates: Toronto Hydro-Electric System Limited is:	<input style="width: 90%;" type="text" value="Transmission Connected"/>
8. Have you transitioned to fully fixed rates?	<input style="width: 90%;" type="text" value="Yes"/>

**Legend**

- Pale green cells represent input cells.
- Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- Red cells represent flags to identify either non-matching values or incorrect user selections.
- Pale grey cells represent auto-populated RRR data.
- White cells contain fixed values, automatically generated values or formulae.

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

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2016									2017											
		Opening Principal Amounts as of Jan 1, 2016	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments <sup>1</sup> during 2016	Closing Interest Amounts as of Dec 31, 2016	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments <sup>1</sup> during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments <sup>1</sup> during 2017	Closing Interest Amounts as of Dec 31, 2017	
<b>Group 1 Accounts</b>																						
LV Variance Account	1550	2,127,459	312,025	1,192,584		1,246,899	70,940	15,001	64,774		21,166	1,246,899	394,328	934,874		706,353	21,166	6,808	19,906		8,068	
Smart Metering Entity Charge Variance Account	1551	127,611	(379,776)	435,919		(688,084)	12,957	14,090	16,147		10,900	(688,084)	(113,182)	(308,308)		(492,958)	10,900	(15,080)	(7,181)		3,001	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(157,236,144)	(26,035,861)	0		(183,272,005)	(5,641,062)	(1,776,861)	0		(7,417,923)	(183,272,005)	(25,199,715)	(157,236,144)		(51,235,576)	(7,417,923)	(555,630)	(7,370,570)		(602,984)	
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	554,306		554,306		0	1,757		1,757		0	0				0	0				0	
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	5,967,910	1,535,334			7,503,244	19,743	14,282	19,743		14,282	7,503,244	524,231	5,967,910		2,059,564	14,282	20,888	85,385		(50,215)	
RSVA - Retail Transmission Network Charge	1584	66,750,305	(16,414,401)			50,335,904	2,722,331	664,278			3,386,608	50,335,904	8,096,178	66,750,305		(8,318,223)	3,386,608	(83,173)	3,456,645		(153,109)	
RSVA - Retail Transmission Connection Charge	1586	35,536,950	(29,949,890)			5,587,061	1,357,063	271,369			1,628,432	5,587,061	8,333,125	35,536,950		(21,616,765)	1,628,432	(278,307)	1,747,948		(397,823)	
RSVA - Power <sup>4</sup>	1588	(22,433,618)	(4,098,986)			(804,747)	(27,338,361)	(261,729)	(265,804)		(527,633)	(27,338,361)	(3,337,116)	(22,433,618)		(8,241,858)	(527,633)	(93,593)	(508,477)		(112,749)	
RSVA - Global Adjustment <sup>4</sup>	1589	94,368,616	(14,088,418)			804,747	81,084,945	1,131,533			4,942,712	81,084,945	56,920,194	94,368,616		43,636,523	4,942,712	274,057	4,812,604		404,166	
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	(2,641,804)		(2,737,694)		95,890	899,421	(105,194)	847,748		(53,521)	95,890		95,890		0	(53,521)	(53,433)			(88)	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0				0	0				0	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	0	8,704,230	(45,304,160)		54,008,390	0	(28,061)	(131,074)		103,013	54,008,390	(13,829,257)		40,179,133	103,013	(18,718)		(993,537)		(909,242)	
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	0				0	0				0	0	2,791,740		2,791,740	0	142,065				142,065	
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	0				0	0				0	0			0	0					0	
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	0				0	0			0	0					0	
<i>Refer to the Filing Requirements for disposition eligibility.</i>																						
<b>RSVA - Global Adjustment</b>	<b>1589</b>	<b>94,368,616</b>	<b>(14,088,418)</b>	<b>0</b>	<b>804,747</b>	<b>81,084,945</b>	<b>3,811,180</b>	<b>1,131,533</b>	<b>0</b>	<b>0</b>	<b>4,942,712</b>	<b>81,084,945</b>	<b>56,920,194</b>	<b>94,368,616</b>	<b>0</b>	<b>43,636,523</b>	<b>4,942,712</b>	<b>274,057</b>	<b>4,812,604</b>	<b>0</b>	<b>404,166</b>	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		<b>(71,247,026)</b>	<b>(66,328,336)</b>	<b>(45,859,045)</b>	<b>(804,747)</b>	<b>(92,521,064)</b>	<b>(818,579)</b>	<b>(1,197,000)</b>	<b>819,096</b>	<b>0</b>	<b>(2,834,676)</b>	<b>(92,521,064)</b>	<b>(22,339,668)</b>	<b>(70,692,141)</b>	<b>0</b>	<b>(44,168,591)</b>	<b>(2,834,676)</b>	<b>(874,740)</b>	<b>(2,629,877)</b>	<b>(993,537)</b>	<b>(2,073,076)</b>	
<b>Total Group 1 Balance</b>		<b>23,121,590</b>	<b>(80,416,753)</b>	<b>(45,859,045)</b>	<b>0</b>	<b>(11,436,118)</b>	<b>2,992,600</b>	<b>(65,468)</b>	<b>819,096</b>	<b>0</b>	<b>2,108,037</b>	<b>(11,436,118)</b>	<b>34,580,526</b>	<b>23,676,474</b>	<b>0</b>	<b>(532,067)</b>	<b>2,108,037</b>	<b>(600,683)</b>	<b>2,182,727</b>	<b>(993,537)</b>	<b>(1,668,911)</b>	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	<b>9,112,988</b>	<b>4,319,627</b>	<b>3,452,615</b>	<b>1,278,369</b>	<b>11,258,369</b>	<b>216,135</b>	<b>109,612</b>	<b>131,074</b>	<b>0</b>	<b>194,673</b>	<b>11,258,369</b>	<b>9,612,739</b>	<b>4,810,834</b>	<b>0</b>	<b>16,060,274</b>	<b>194,673</b>	<b>156,370</b>	<b>139,236</b>	<b>0</b>	<b>211,807</b>	
<b>Total including Account 1568</b>		<b>32,234,578</b>	<b>(76,097,127)</b>	<b>(42,406,430)</b>	<b>1,278,369</b>	<b>(177,750)</b>	<b>3,208,736</b>	<b>44,144</b>	<b>950,170</b>	<b>0</b>	<b>2,302,709</b>	<b>(177,750)</b>	<b>44,193,265</b>	<b>28,487,308</b>	<b>0</b>	<b>15,528,207</b>	<b>2,302,709</b>	<b>(444,312)</b>	<b>2,321,963</b>	<b>(993,537)</b>	<b>(1,457,103)</b>	

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

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.  
<sup>2</sup> 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
 2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.  
 Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.  
<sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this 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.  
<sup>5</sup> RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580/Variance WMS – Sub-account CBR Class B.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2018									2019										
		Opening Principal Amounts as of Jan 1, 2018	Transactions Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments <sup>1</sup> during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amounts as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Disposition during 2018	Interest Adjustments <sup>1</sup> during 2018	Closing Interest Amounts as of Dec 31, 2018	Opening Principal Amounts as of Jan 1, 2019	Transactions Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments <sup>1</sup> during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments <sup>1</sup> during 2019	Closing Interest Amounts as of Dec 31, 2019
<b>Group 1 Accounts</b>																					
LV Variance Account	1550	706,353	320,000	312,025	0	714,328	8,068	10,579	5,861	12,787	714,328	396,112	394,328		716,112	12,787	11,213	9,276		14,724	
Smart Metering Entity Charge Variance Account	1551	(492,958)	(727,042)	(379,778)	0	(840,224)	3,001	(1,169)	13,241	(11,409)	(840,224)	(40,665)	(113,182)		(767,707)	(11,409)	(37,331)	(19,076)		(29,664)	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(51,235,576)	(4,206,092)	(26,035,862)	0	(29,405,806)	(602,984)	(497,277)	(498,414)	(601,847)	(29,405,806)	(5,295,316)	(25,199,715)		(9,501,407)	(601,847)	(76,409)	(556,274)		(121,982)	
Variance WMS - Sub-account CBR Class A <sup>5</sup>	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Variance WMS - Sub-account CBR Class B <sup>5</sup>	1580	2,059,564	(570,685)	1,535,334	0	(46,455)	(50,215)	6,908	(52,680)	9,373	(46,455)	(1,587,252)	524,231		(2,157,938)	9,373	(22,804)	11,882		(25,293)	
RSVA - Retail Transmission Network Charge	1584	(8,318,223)	8,947,315	(16,414,402)	0	17,043,495	(153,109)	200,783	(205,715)	253,388	17,043,495	8,275,362	8,096,178		17,222,678	253,388	281,455	197,730		337,113	
RSVA - Retail Transmission Connection Charge	1586	(21,616,765)	17,363,768	(29,949,890)	0	25,696,892	(397,823)	277,670	(446,320)	326,167	25,696,892	(5,718,031)	8,333,125		11,645,737	326,167	350,504	197,868		478,803	
RSVA - Power <sup>4</sup>	1588	(8,241,858)	(5,431,100)	(4,904,742)		(8,768,216)	(112,749)	(152,662)	(98,572)	(166,840)	(8,768,216)	(2,501,345)	(3,337,116)	11,758,216	3,825,770	(166,840)	(127,472)	(73,995)		(220,317)	
RSVA - Global Adjustment <sup>4</sup>	1589	43,636,523	(23,898,524)	(13,283,671)	(50,366,169)	(17,344,499)	404,166	274,390	57,211	(127,587)	493,758	8,529,428	6,554,025	10,097,236	(5,271,859)	493,758	136,361	341,438	0	288,680	
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595	(0)				(0)	(88)			(88)	(0)				(0)					(88)	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	40,179,133	(14,888,043)			25,291,090	(909,242)	(91,080)		(1,000,322)	25,291,090	(21,877,042)		3,414,048	(1,000,322)	(4,307)				(1,004,629)	
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	2,791,740	(2,695,385)			96,355	142,065	(35,114)		106,951	96,355	90,525		186,880.14	106,951	(45,301)				61,650	
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	0	(6,348,433)			(6,348,433)	0	(711,779)		(711,779)	(6,348,433)	5,866,559		(481,874)	(711,779)	5,230				(706,549)	
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	0			0	0	(12,808)			0	(67,869)				(67,869)	
<b>RSVA - Global Adjustment</b>	<b>1589</b>	<b>43,636,523</b>	<b>(23,898,524)</b>	<b>(13,283,671)</b>	<b>(50,366,169)</b>	<b>(17,344,499)</b>	<b>404,166</b>	<b>274,390</b>	<b>57,211</b>	<b>(127,587)</b>	<b>493,758</b>	<b>8,529,428</b>	<b>6,554,025</b>	<b>10,097,236</b>	<b>(5,271,859)</b>	<b>493,758</b>	<b>136,361</b>	<b>341,438</b>	<b>0</b>	<b>288,680</b>	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		<b>(44,168,591)</b>	<b>(8,235,698)</b>	<b>(75,837,313)</b>	<b>0</b>	<b>23,433,025</b>	<b>(2,073,076)</b>	<b>(993,140)</b>	<b>(1,282,599)</b>	<b>0</b>	<b>(1,783,618)</b>	<b>23,433,025</b>	<b>(22,403,902)</b>	<b>(11,302,151)</b>	<b>11,758,216</b>	<b>24,089,491</b>	<b>(1,783,618)</b>	<b>266,907</b>	<b>(232,609)</b>	<b>0</b>	<b>(1,284,102)</b>
<b>Total Group 1 Balance</b>		<b>(532,067)</b>	<b>(32,134,222)</b>	<b>(89,120,985)</b>	<b>(50,366,169)</b>	<b>6,088,526</b>	<b>(1,668,911)</b>	<b>(718,751)</b>	<b>(1,225,388)</b>	<b>(127,587)</b>	<b>(1,289,860)</b>	<b>6,088,526</b>	<b>(13,874,473)</b>	<b>(4,748,127)</b>	<b>21,855,452</b>	<b>18,817,631</b>	<b>(1,289,860)</b>	<b>403,267</b>	<b>108,829</b>	<b>0</b>	<b>(995,422)</b>
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	<b>16,060,274</b>	<b>18,290,141</b>	<b>6,447,545</b>		<b>27,902,870</b>	<b>211,807</b>	<b>410,304</b>	<b>121,812</b>		<b>500,299</b>	<b>18,121,716</b>	<b>12,048,215</b>	<b>(1,969,311)</b>	<b>32,007,060</b>	<b>500,299</b>	<b>717,424</b>	<b>295,181</b>	<b>(265,323)</b>	<b>657,219</b>	
<b>Total including Account 1568</b>		<b>15,528,207</b>	<b>(13,844,082)</b>	<b>(82,673,440)</b>	<b>(50,366,169)</b>	<b>33,991,396</b>	<b>(1,457,103)</b>	<b>(308,446)</b>	<b>(1,103,576)</b>	<b>(127,587)</b>	<b>(789,561)</b>	<b>4,247,242</b>	<b>7,300,088</b>	<b>19,886,141</b>	<b>50,824,691</b>	<b>(789,561)</b>	<b>1,120,691</b>	<b>404,010</b>	<b>(265,323)</b>	<b>(338,203)</b>	

\$1,226,675.25

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

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.  
<sup>2</sup> 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
 2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.  
 Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.  
<sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this 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.  
<sup>5</sup> RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580/Variance WMS - Sub-account CBR Class B.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2020				Projected Interest on Dec-31-2019 Balances				Account Disposition: Yes/No?	2.1.7 RRR <sup>5</sup>	
		Principal Disposition during 2020 - instructed by OEB	Interest Disposition during 2020 - instructed by OEB	Closing Principal Balances as of Dec 31, 2019 Adjusted for Disposition during 2020	Closing Interest Balances as of Dec 31, 2019 Adjusted for Disposition during 2020	Projected Interest from Jan 1, 2020 to Dec 31, 2020 on Dec 31, 2019 balance adjusted for disposition during 2020 <sup>2</sup>	Projected Interest from Jan 1, 2021 to Apr 30, 2021 on Dec 31, 2019 balance adjusted for disposition during 2020 <sup>2</sup>	Total Interest	Total Claim		As of Dec 31, 2019	Variance RRR vs. 2019 Balance (Principal + Interest)
<b>Group 1 Accounts</b>												
LV Variance Account	1550	320,000	11,866	396,112	2,858	6,609	9,467	405,579			730,835	(1) Please provide an explanation of the variance in the Manager's Summary
Smart Metering Entity Charge Variance Account	1551	(727,042)	(14,320)	(40,665)	(15,344)	(3,201)	(18,545)	(59,210)			(797,366)	5 Please provide an explanation of the variance in the Manager's Summary
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(4,206,092)	(155,387)	(5,295,316)	33,405	(88,093)	(54,688)	(5,350,003)			(11,806,620)	(2,183,231) The variance does not match the value in cell BV25. Please provide an explanation of the variance in the Manager's Summary
Variance WMS - Sub-account CBR Class A <sup>5</sup>	1580	0	0	0	0	0	0	0			0	0
Variance WMS - Sub-account CBR Class B <sup>5</sup>	1580	(570,686)	(17,389)	(1,587,252)	(7,904)	(23,898)	(31,802)	(1,619,055)			(2,097,846)	85,385 Please provide an explanation of the variance in the Manager's Summary
RSVA - Retail Transmission Network Charge	1584	8,947,316	289,258	8,275,362	47,855	146,295	194,150	8,469,512			17,559,791	(0)
RSVA - Retail Transmission Connection Charge	1586	17,363,768	581,638	(5,718,031)	(102,835)	(15,535)	(118,370)	(5,836,401)			12,124,539	(0)
RSVA - Power <sup>4</sup>	1588	(5,431,100)	(234,642)	9,256,871	14,325	107,549	121,873	9,378,744			(8,152,763)	(11,758,216) Please provide an explanation of the variance in the Manager's Summary
RSVA - Global Adjustment <sup>4</sup>	1589	(23,898,523)	(471,631)	18,626,664	760,311	169,285	929,596	19,556,260			(15,080,415)	(10,097,235) Please provide an explanation of the variance in the Manager's Summary
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014) <sup>3</sup>	1595			(0)	(88)			0	No		0	88 Please provide an explanation of the variance in the Manager's Summary
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595			0	0		0	0	No		0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595			3,414,048	(1,004,629)		(1,004,629)	0	No		2,409,419	0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595			186,880	61,650	2,570	64,220	251,100	Yes		248,531	0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595			(481,874)	(706,549)		(706,549)	0	No		(1,188,423)	0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595			(12,808)	(67,869)		(67,869)	0	No		(80,677)	0
Refer to the Filing Requirements for disposition eligibility.												
RSVA - Global Adjustment	1589	(23,898,523)	(471,631)	18,626,664	760,311	169,285	0	929,596	19,556,260		(15,080,415)	(10,097,235)
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		15,696,165	461,024	8,393,326	(1,745,126)	132,296	0	(1,612,830)	5,640,266		11,047,265	(11,758,124)
<b>Total Group 1 Balance</b>		(8,202,359)	(10,607)	27,019,990	(984,815)	301,582	0	(683,233)	25,196,527		(4,033,150)	(21,855,359)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	1568			32,007,060	657,219	440,024		1,097,243	33,104,302		34,879,171	2,214,893 Please provide an explanation of the variance in the Manager's Summary
<b>Total including Account 1568</b>		(8,202,359)	(10,607)	59,027,049	(327,596)	741,606	0	414,009	58,300,829		30,846,021	(19,640,467)

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

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.  
<sup>2</sup> 1) If the LDC's rate year begins on January 1, 2021, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
 2) If the LDC's rate year begins on May 1, 2021, the projected interest is recorded from January 1, 2020 to April 30, 2021 on the December 31, 2019 balances adjusted to remove balances approved for disposition in the 2020 rate decision.  
<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.  
 Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2018) and (2019) will not be eligible for disposition in the 2021 rate application.  
<sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this 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.  
<sup>5</sup> RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580/Variance WMS - Sub-account CBR Class B.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Data on this worksheet has been populated using your most recent RRR filing.  
 If you have identified any issues, please contact the OEB.  
 Have you confirmed the accuracy of the data below?  Yes

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.

Please contact the UES to make adjustments to the HW rate generator for this situation.

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2017) <sup>1</sup>	1568 LRAM Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS-50 classes <sup>2</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,702,958,399	0	101,716,029	0	0	0	4,702,958,399	0	-39.9%	4,641,165	614,974
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	276,756,856	0	884,543	0	0	0	276,756,856	0	-2.4%	338,854	80,403
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,358,432,334	0	344,930,237	0	0	0	2,358,432,334	0	-7.9%	4,363,937	71,643
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	9,732,261,340	24,589,478	6,749,523,458	17,524,821	51,852,564	103,742	9,680,408,776	24,485,736	93.1%	16,265,676	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kVA	4,592,046,302	10,151,753	4,439,686,439	9,818,488	434,658	14,776	4,591,611,644	10,136,977	58.8%	4,402,649	
LARGE USE SERVICE CLASSIFICATION	kVA	2,156,432,881	4,568,968	1,911,193,687	4,100,000	245,239,200	468,968	1,911,193,681	4,100,000	-3.1%	3,092,020	
STANDBY POWER SERVICE CLASSIFICATION	kVA	0	0	0	0	0	0	0	0	0.0%		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	40,347,093	0	119,728	0	0	0	40,347,093	0	-0.4%		
STREET LIGHTING SERVICE CLASSIFICATION	kVA	114,740,978	330,084	114,740,978	330,084	0	0	114,740,978	330,084	1.9%		
<b>Total</b>		<b>23,973,976,183</b>	<b>39,640,283</b>	<b>13,662,795,099</b>	<b>31,773,393</b>	<b>297,526,422</b>	<b>587,486</b>	<b>23,676,449,761</b>	<b>39,052,797</b>	<b>100.00%</b>	<b>33,104,302</b>	<b>767,020</b>

**Threshold Test**

Total Claim (including Account 1568)	\$60,258,375
Total Claim for Threshold Test (All Group 1 Accounts)	\$28,728,686
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0012

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

YES

<sup>1</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>2</sup> The Threshold Test does not include the amount in 1568.

<sup>3</sup> The proportion of customers for the Residential and GS-50 Classes will be used to allocate Account 1551.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

No input required. This worksheet allocates the deferral/variance account balances (Group 1 and Account 1568) to the appropriate classes as per EDDVAR dated July 31, 2009.

### Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	LV Variance	Smart Meter Entity Charge	WMS	Transmission Network	Transmission Connection	POWER	Residual Reg bal: LRAM	
				1550	1551	1580	1584	1586	1588	1595 (2017)	1568
RESIDENTIAL SERVICE CLASSIFICATION	19.6%	80.2%	19.9%	79,562	(47,473)	(1,062,695)	1,661,458	(1,144,923)	1,862,942	(100,189)	4,641,165
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	1.2%	10.5%	1.2%	4,682	(6,207)	(62,537)	97,772	(67,376)	109,629	(6,026)	338,854
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	9.8%	9.3%	10.0%	39,899	(5,530)	(532,919)	833,186	(574,154)	934,225	(19,837)	4,363,937
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	40.6%	0.0%	40.9%	164,645	0	(2,187,415)	3,438,207	(2,369,293)	3,834,615	233,724	16,265,676
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	19.2%	0.0%	19.4%	77,686	0	(1,037,535)	1,622,275	(1,117,922)	1,818,835	147,546	4,402,649
LARGE USE SERVICE CLASSIFICATION	9.0%	0.0%	8.1%	36,481	0	(431,859)	761,823	(524,978)	757,064	(7,784)	3,092,020
STANDBY POWER SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	0	0	0	0	0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%	683	0	(9,117)	14,254	(9,822)	15,982	(1,004)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.5%	0.0%	0.5%	1,941	0	(25,927)	40,536	(27,933)	45,451	4,670	0
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>405,579</b>	<b>(59,210)</b>	<b>(5,350,003)</b>	<b>8,469,512</b>	<b>(5,836,401)</b>	<b>9,378,744</b>	<b>251,100</b>	<b>33,104,302</b>

\*\* Used to allocate Account 1551 as this account records the variances arising from the Smart Metering Entity Charges to Residential and GS-50 customers.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed  Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2016, the period the GA variance accumulated would be 2017 to 2019.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2016, the period the GA variance accumulated would be 2017 to 2019.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2019	
			January to June	July to December
Customer 1	LARGE USE SERVICE CLASSIFICATION	kWh	34,424,489	34,509,385
		kW	79,010	98,267
		Class A/B	A	B
Customer 2	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	117,707,994	113,669,144
		kW	260,726	251,437
		Class A/B	B	A
Customer 3	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	76,326,052	70,091,075
		kW	183,764	165,487
		Class A/B	A	B
Customer 4	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	86,637,639	87,795,196
		kW	220,546	222,914
		Class A/B	B	A
Customer 5	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	23,091,486	22,847,075
		kW	58,698	57,751
		Class A/B	A	B
Customer 6	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	107,992	78,836
		kW	228	185
		Class A/B	B	A

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year (including transition customers identified in table 3a above if they were a full year Class A customer for a particular year).

Rate Classes with Class A Customers - Billing Determinants by Rate Class

Rate Class	Rate Class		2019	
			kWh	kW
Rate Class 1	LARGE USE SERVICE CLASSIFICATION	kWh	1,648,371,132	
		kW	3,248,377	
Rate Class 2	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	253,231,651	
		kW	636,944	
Rate Class 3	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	3,238,145,432	
		kW	6,842,730	

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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 the Account 1589 GA Balance Last Disposed

2018

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

		Total	2019
Non-RPP Consumption Less WMP Consumption	A	13,662,795,099	13,662,795,099
Less Class A Consumption for Partial Year Class A Customers	B	335,385,203	335,385,203
Less Consumption for Full Year Class A Customers	C	5,139,748,216	5,139,748,216
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>8,187,661,681</b>	<b>8,187,661,681</b>
All Class B Consumption for Transition Customers	E	331,901,160	331,901,160
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>4.05%</b>	

### Allocation of Total GA Balance \$

Total GA Balance	G	\$	19,556,260
Transition Customers Portion of GA Balance	H=F*G	\$	792,747
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	18,763,513

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

Customer	# of Class A/B Transition Customers	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	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	
					Monthly Equal Payments	
Customer 1		34,509,385	34,509,385	10.40%	\$	82,426 \$ 6,869
Customer 2		117,707,994	117,707,994	35.46%	\$	281,146 \$ 23,429
Customer 3		70,091,075	70,091,075	21.12%	\$	167,413 \$ 13,951
Customer 4		86,637,639	86,637,639	26.10%	\$	206,934 \$ 17,245
Customer 5		22,847,075	22,847,075	6.88%	\$	54,570 \$ 4,548
Customer 6		107,992	107,992	0.03%	\$	258 \$ 21
<b>Total</b>		<b>331,901,160</b>	<b>331,901,160</b>	<b>100.00%</b>	<b>\$</b>	<b>792,747</b>

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable. Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	12

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2019 Consumption excluding WMP kWh	Total Metered 2019 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated kWh	Total Metered 2019 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated kWh	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	101,716,029	0	0	101,716,029	1.3%	\$242,949	\$0.00239	kWh
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	884,543	0	0	884,543	0.0%	\$2,113	\$0.00239	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	344,930,237	0	186,828	344,743,409	4.4%	\$823,421	\$0.00239	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	6,749,523,458	253,231,651	220,371,396	6,275,920,411	79.9%	\$14,990,059	\$0.00239	kWh
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	4,439,686,439	2,238,145,432	377,794,264	823,746,742	10.5%	\$1,967,522	\$0.00239	kWh
LARGE USE SERVICE CLASSIFICATION	1,911,193,687	1,648,371,132	68,933,874	193,888,680	2.5%	\$463,104	\$0.00239	kWh
STANDBY POWER SERVICE CLASSIFICATION	0	0	0	0	0.0%	\$0	\$0.00000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	119,728	0	0	119,728	0.0%	\$286	\$0.00239	kWh
STREET LIGHTING SERVICE CLASSIFICATION	114,740,978	0	0	114,740,978	1.5%	\$274,059	\$0.00239	kWh
<b>Total</b>	13,662,795,099	5,139,748,216	667,286,363	7,855,760,520	100.0%	\$18,763,513		

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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.

Year Account 1580 CBR Class B was Last Disposed 2018

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

		Total	2019
Total Consumption Less WMP Consumption	A	23,676,449,761	23,676,449,761
Less Class A Consumption for Partial Year Class A Customers	B	335,385,203	335,385,203
Less Consumption for Full Year Class A Customers	C	5,139,748,216	5,139,748,216
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>18,201,316,343</b>	<b>18,201,316,343</b>
All Class B Consumption for Transition Customers	E	331,901,160	331,901,160
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>1.82%</b>	

**Allocation of Total CBR Class B Balance \$**

Total CBR Class B Balance	G	-\$	1,619,055
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	29,523
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	1,589,531

**Allocation of CBR Class B Balances to Transition Customers**

<b># of Class A/B Transition Customers</b>		6					
<b>Customer</b>		<b>Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers</b>	<b>Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2019</b>	<b>% of kWh</b>	<b>Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers</b>	<b>Monthly Equal Payments</b>	
Customer 1		34,509,385	34,509,385	10.40%	-\$ 3,070	-\$ 256	
Customer 2		117,707,994	117,707,994	35.46%	-\$ 10,470	-\$ 873	
Customer 3		70,091,075	70,091,075	21.12%	-\$ 6,235	-\$ 520	
Customer 4		86,637,639	86,637,639	26.10%	-\$ 7,707	-\$ 642	
Customer 5		22,847,075	22,847,075	6.88%	-\$ 2,032	-\$ 169	
Customer 6		107,992	107,992	0.03%	-\$ 10	-\$ 1	
<b>Total</b>		<b>331,901,160</b>	<b>331,901,160</b>	<b>100.00%</b>	<b>-\$ 29,523</b>	<b>-\$ 2,460</b>	

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

No input required. The purpose of this tab is to calculate the 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 Account 1580 CBR Class B was last disposed 2018

		Total Metered 2019 Consumption Minus WMP		Total Metered 2019 Consumption for Full Year Class A Customers		Total Metered 2019 Consumption for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,702,958,399	0	0	0	0	0	4,702,958,399	0	26.3%	(\$418,340)	(\$0.00009)	kWh
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	276,756,856	0	0	0	0	0	276,756,856	0	1.5%	(\$24,618)	(\$0.00009)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,358,432,334	0	0	0	186,828	413	2,358,245,506	(413)	13.2%	(\$209,772)	(\$0.00009)	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	9,680,408,776	24,485,736	253,231,651	636,944	220,371,396	559,908	9,206,805,729	23,288,884	51.5%	(\$818,969)	(\$0.03470)	kVA
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kVA	4,591,611,644	10,136,977	3,238,145,432	6,842,730	377,794,264	861,414	975,671,947	2,432,833	5.5%	(\$86,789)	(\$0.03520)	kVA
LARGE USE SERVICE CLASSIFICATION	kVA	1,911,193,681	4,100,000	1,648,371,132	3,248,377	68,933,874	177,277	193,888,674	674,345	1.1%	(\$17,247)	(\$0.02520)	kVA
STANDBY POWER SERVICE CLASSIFICATION	kVA	0	0	0	0	0	0	0	0	0.0%	\$0	\$0.00000	kVA
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	40,347,093	0	0	0	0	0	40,347,093	0	0.2%	(\$3,589)	(\$0.00009)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kVA	114,740,978	330,084	0	0	0	0	114,740,978	330,084	0.6%	(\$10,207)	(\$0.03050)	kVA
<b>Total</b>		23,676,449,761	39,052,797	5,139,748,216	10,728,051	667,286,363	1,599,013	17,869,415,182	26,725,734	100.0%	(\$1,589,531)		

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Input required at cells C13 and C14. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

Default Rate Rider Recovery Period (in months)	12
DVA Proposed Rate Rider Recovery Period (in months)	12
LRAM Proposed Rate Rider Recovery Period (in months)	12

Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>1</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,702,958,399	0	4,702,958,399	0	1,248,683		0.00027	0.00000	0.00099	
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	276,756,856	0	276,756,856	0	69,938		0.00025	0.00000	0.00122	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,358,432,334	0	2,358,432,334	0	674,869		0.00029	0.00000	0.00185	
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	9,732,261,340	24,589,478	9,680,408,776	24,485,736	1,467,283	1,647,200	0.0589	0.0664	0.6524	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kVA	4,592,046,302	10,151,753	4,591,611,644	10,136,977	729,586	781,300	0.0709	0.0760	0.4277	
LARGE USE SERVICE CLASSIFICATION	kVA	2,156,432,881	4,568,968	1,911,193,681	4,100,000	265,543	325,205	0.0573	0.0782	0.6675	
STANDBY POWER SERVICE CLASSIFICATION	kVA	0	0	0	0	0	0	0.00000	0.0000	0.00000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	40,347,093	0	40,347,093	0	10,975		0.00027	0.00000	0.00000	
STREET LIGHTING SERVICE CLASSIFICATION	kVA	114,740,978	330,084	114,740,978	330,084	38,738		0.1158	0.0000	0.0000	
<b>7,218,815.33</b>											

<sup>1</sup> When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.

<sup>2</sup> Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and I) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Columns E and F have been populated with data from the most recent RRR filing. Rate classes that have more than one Network or Connection charge will notice that the cells are highlighted in green and unlocked. If the data needs to be modified, please make the necessary adjustments and note the changes in your manager's summary. As well, the Loss Factor has been imported from Tab 2.

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	4,702,958,399	-	1.0295	4,841,695,672
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	4,702,958,399	-	1.0295	4,841,695,672
Competitive Sector Multi-unit Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	276,756,856	-	1.0295	284,921,183
Competitive Sector Multi-unit Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	276,756,856	-	1.0295	284,921,183
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00892	2,358,432,334	-	1.0295	2,428,006,088
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00659	2,358,432,334	-	1.0295	2,428,006,088
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9842	9,732,261,340	24,589,478		
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3822	9,732,261,340	24,589,478		
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8833	4,592,046,302	10,151,753		
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3797	4,592,046,302	10,151,753		
Large Use Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.2868	2,156,432,881	4,568,968		
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6439	2,156,432,881	4,568,968		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	40,347,093	-	1.0295	41,537,332
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	40,347,093	-	1.0295	41,537,332
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6543	114,740,978	330,084		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8403	114,740,978	330,084		

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

Uniform Transmission Rates		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate		kW	\$ 3.71	\$ 3.83	\$ 3.92	\$ 3.92	\$ 3.92	
Line Connection Service Rate		kW	\$ 0.94	\$ 0.96	\$ 0.97	\$ 0.97	\$ 0.97	
Transformation Connection Service Rate		kW	\$ 2.25	\$ 2.30	\$ 2.33	\$ 2.33	\$ 2.33	

Hydro One Sub-Transmission Rates		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate		kW	\$ 3.1942	\$ 3.2915	\$ 3.3980	\$ 3.3980	\$ 3.3980	
Line Connection Service Rate		kW	\$ 0.7710	\$ 0.7877	\$ 0.8045	\$ 0.8045	\$ 0.8045	
Transformation Connection Service Rate		kW	\$ 1.7493	\$ 1.9755	\$ 2.0194	\$ 2.0194	\$ 2.0194	
Both Line and Transformation Connection Service Rate		kW	\$ 2.5203	\$ 2.7632	\$ 2.8239	\$ 2.8239	\$ 2.8239	

If needed, add extra host here. (I)		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate		kW						
Line Connection Service Rate		kW						
Transformation Connection Service Rate		kW						
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -	\$ -	\$ -	

If needed, add extra host here. (II)		Unit	2019 Jan to Jun		2019 Jul to Dec		2020	2021
Rate Description			Rate		Rate		Rate	Rate
Network Service Rate		kW						
Line Connection Service Rate		kW						
Transformation Connection Service Rate		kW						
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -	\$ -	\$ -	

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		Unit	Historical 2019		Current 2020		Forecast 2021	
		\$	-\$ 11,066,399		-\$ 11,066,399		-\$ 11,066,399	

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,840,875	\$3.71	\$ 14,249,646	3,866,698	\$0.94	\$ 3,634,696	3,955,729	\$2.25	\$ 8,900,390	\$ 12,535,086
February	3,723,885	\$3.71	\$ 13,815,613	3,688,845	\$0.94	\$ 3,467,514	3,776,331	\$2.25	\$ 8,496,745	\$ 11,964,259
March	3,646,534	\$3.71	\$ 13,528,641	3,559,802	\$0.94	\$ 3,346,214	3,655,000	\$2.25	\$ 8,223,750	\$ 11,569,964
April	3,142,558	\$3.71	\$ 11,658,890	3,513,569	\$0.94	\$ 3,302,755	3,602,853	\$2.25	\$ 8,106,419	\$ 11,409,174
May	2,988,341	\$3.71	\$ 11,087,000	3,065,015	\$0.94	\$ 2,880,843	3,138,065	\$2.25	\$ 7,058,207	\$ 9,939,050
June	3,665,689	\$3.71	\$ 13,600,018	3,732,845	\$0.94	\$ 3,508,544	3,824,465	\$2.25	\$ 8,602,074	\$ 12,110,618
July	4,147,384	\$3.83	\$ 15,884,481	4,257,026	\$0.96	\$ 4,086,745	4,335,173	\$2.30	\$ 9,970,898	\$ 14,057,643
August	4,079,208	\$3.83	\$ 15,623,367	4,031,377	\$0.96	\$ 3,870,122	4,127,139	\$2.30	\$ 9,492,420	\$ 13,362,542
September	3,668,942	\$3.83	\$ 14,052,048	3,596,304	\$0.96	\$ 3,452,452	3,672,573	\$2.30	\$ 8,446,918	\$ 11,899,370
October	3,461,688	\$3.83	\$ 13,258,265	3,409,230	\$0.96	\$ 3,272,861	3,478,497	\$2.30	\$ 8,000,543	\$ 11,273,404
November	3,489,176	\$3.83	\$ 13,363,544	3,426,654	\$0.96	\$ 3,289,588	3,510,188	\$2.30	\$ 8,073,432	\$ 11,363,020
December	3,644,594	\$3.83	\$ 13,958,795	3,597,973	\$0.96	\$ 3,454,054	3,683,973	\$2.30	\$ 8,473,138	\$ 11,927,192
<b>Total</b>	<b>43,498,874</b>	<b>\$ 3.77</b>	<b>\$ 164,080,308</b>	<b>43,745,338</b>	<b>\$ 0.95</b>	<b>\$ 41,566,388</b>	<b>44,759,986</b>	<b>\$ 2.28</b>	<b>\$ 101,844,934</b>	<b>\$ 143,411,322</b>

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Add Extra Host Here (I) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Add Extra Host Here (II) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,840,875	\$ 3.7100	\$ 14,249,646	3,866,698	\$ 0.9400	\$ 3,634,696	3,955,729	\$ 2.2500	\$ 8,900,390	\$ 12,535,086
February	3,723,885	\$ 3.7100	\$ 13,815,613	3,688,845	\$ 0.9400	\$ 3,467,514	3,776,331	\$ 2.2500	\$ 8,496,745	\$ 11,964,259
March	3,646,534	\$ 3.7100	\$ 13,528,641	3,559,802	\$ 0.9400	\$ 3,346,214	3,655,000	\$ 2.2500	\$ 8,223,750	\$ 11,569,964
April	3,142,558	\$ 3.7100	\$ 11,658,890	3,513,569	\$ 0.9400	\$ 3,302,755	3,602,853	\$ 2.2500	\$ 8,106,419	\$ 11,409,174
May	2,988,341	\$ 3.7101	\$ 11,087,000	3,065,015	\$ 0.9399	\$ 2,880,843	3,138,065	\$ 2.2492	\$ 7,058,207	\$ 9,939,050
June	3,665,689	\$ 3.7101	\$ 13,600,018	3,732,845	\$ 0.9399	\$ 3,508,544	3,824,465	\$ 2.2492	\$ 8,602,074	\$ 12,110,618
July	4,147,384	\$ 3.8300	\$ 15,884,481	4,257,026	\$ 0.9600	\$ 4,086,745	4,335,173	\$ 2.3000	\$ 9,970,898	\$ 14,057,643
August	4,079,208	\$ 3.8300	\$ 15,623,367	4,031,377	\$ 0.9600	\$ 3,870,122	4,127,139	\$ 2.3000	\$ 9,492,420	\$ 13,362,542
September	3,668,942	\$ 3.8300	\$ 14,052,048	3,596,304	\$ 0.9600	\$ 3,452,452	3,672,573	\$ 2.3000	\$ 8,446,918	\$ 11,899,370
October	3,461,688	\$ 3.8300	\$ 13,258,265	3,409,230	\$ 0.9600	\$ 3,272,861	3,478,497	\$ 2.3000	\$ 8,000,543	\$ 11,273,404
November	3,489,176	\$ 3.8300	\$ 13,363,544	3,426,654	\$ 0.9600	\$ 3,289,588	3,510,188	\$ 2.3000	\$ 8,073,432	\$ 11,363,020
December	3,644,594	\$ 3.8300	\$ 13,958,795	3,597,973	\$ 0.9600	\$ 3,454,054	3,683,973	\$ 2.3000	\$ 8,473,138	\$ 11,927,192
<b>Total</b>	<b>43,498,874</b>	<b>\$ 3.77</b>	<b>\$ 164,080,308</b>	<b>43,745,338</b>	<b>\$ 0.95</b>	<b>\$ 41,566,388</b>	<b>44,759,986</b>	<b>\$ 2.28</b>	<b>\$ 101,844,934</b>	<b>\$ 143,411,322</b>

Low Voltage Switchgear Credit (if applicable) \$- 11,066,399

Total including deduction for Low Voltage Switchgear Credit \$ 132,344,922

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when current 2020 Uniform Transmission Rates are applied against historical 2019 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,840,875	\$ 3.9200	\$ 15,056,230	3,866,698	\$ 0.9700	\$ 3,750,697	3,955,729	\$ 2.3300	\$ 9,216,849	\$ 12,967,546
February	3,723,885	\$ 3.9200	\$ 14,597,629	3,688,845	\$ 0.9700	\$ 3,578,180	3,776,331	\$ 2.3300	\$ 8,798,851	\$ 12,377,031
March	3,646,534	\$ 3.9200	\$ 14,294,413	3,559,802	\$ 0.9700	\$ 3,453,008	3,655,000	\$ 2.3300	\$ 8,516,150	\$ 11,969,158
April	3,142,558	\$ 3.9200	\$ 12,318,827	3,513,569	\$ 0.9700	\$ 3,408,162	3,602,853	\$ 2.3300	\$ 8,394,647	\$ 11,802,809
May	2,988,341	\$ 3.9200	\$ 11,714,297	3,065,015	\$ 0.9700	\$ 2,973,065	3,138,065	\$ 2.3300	\$ 7,311,691	\$ 10,284,756
June	3,665,689	\$ 3.9200	\$ 14,369,500	3,732,845	\$ 0.9700	\$ 3,620,860	3,824,465	\$ 2.3300	\$ 8,911,004	\$ 12,531,864
July	4,147,384	\$ 3.9200	\$ 16,257,745	4,257,026	\$ 0.9700	\$ 4,129,315	4,335,173	\$ 2.3300	\$ 10,100,953	\$ 14,230,268
August	4,079,208	\$ 3.9200	\$ 15,990,495	4,031,377	\$ 0.9700	\$ 3,910,436	4,127,139	\$ 2.3300	\$ 9,616,234	\$ 13,526,670
September	3,668,942	\$ 3.9200	\$ 14,382,253	3,596,304	\$ 0.9700	\$ 3,488,415	3,672,573	\$ 2.3300	\$ 8,557,095	\$ 12,045,510
October	3,461,688	\$ 3.9200	\$ 13,569,817	3,409,230	\$ 0.9700	\$ 3,306,953	3,478,497	\$ 2.3300	\$ 8,104,898	\$ 11,411,851
November	3,489,176	\$ 3.9200	\$ 13,677,570	3,426,654	\$ 0.9700	\$ 3,323,854	3,510,188	\$ 2.3300	\$ 8,178,738	\$ 11,502,592
December	3,644,594	\$ 3.9200	\$ 14,286,808	3,597,973	\$ 0.9700	\$ 3,490,034	3,683,973	\$ 2.3300	\$ 8,583,657	\$ 12,073,691
<b>Total</b>	<b>43,498,874</b>	<b>\$ 3.92</b>	<b>\$ 170,515,585</b>	<b>43,745,338</b>	<b>\$ 0.97</b>	<b>\$ 42,432,978</b>	<b>44,759,986</b>	<b>\$ 2.33</b>	<b>\$ 104,290,768</b>	<b>\$ 146,723,745</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
February	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
March	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
April	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
May	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
June	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
July	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
August	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
September	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
October	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
November	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
December	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,840,875	\$ 3.9200	\$ 15,056,230	3,866,698	\$ 0.9700	\$ 3,750,697	3,955,729	\$ 2.3300	\$ 9,216,849	\$ 12,967,546
February	3,723,885	\$ 3.9200	\$ 14,597,629	3,688,845	\$ 0.9700	\$ 3,578,180	3,776,331	\$ 2.3300	\$ 8,798,851	\$ 12,377,031
March	3,646,534	\$ 3.9200	\$ 14,294,413	3,559,802	\$ 0.9700	\$ 3,453,008	3,655,000	\$ 2.3300	\$ 8,516,150	\$ 11,969,158
April	3,142,558	\$ 3.9200	\$ 12,318,827	3,513,569	\$ 0.9700	\$ 3,408,162	3,602,853	\$ 2.3300	\$ 8,394,647	\$ 11,802,809
May	2,988,341	\$ 3.9200	\$ 11,714,297	3,065,015	\$ 0.9700	\$ 2,973,065	3,138,065	\$ 2.3300	\$ 7,311,691	\$ 10,284,756
June	3,665,689	\$ 3.9200	\$ 14,369,500	3,732,845	\$ 0.9700	\$ 3,620,860	3,824,465	\$ 2.3300	\$ 8,911,004	\$ 12,531,864
July	4,147,384	\$ 3.9200	\$ 16,257,745	4,257,026	\$ 0.9700	\$ 4,129,315	4,335,173	\$ 2.3300	\$ 10,100,953	\$ 14,230,268
August	4,079,208	\$ 3.9200	\$ 15,990,495	4,031,377	\$ 0.9700	\$ 3,910,436	4,127,139	\$ 2.3300	\$ 9,616,234	\$ 13,526,670
September	3,668,942	\$ 3.9200	\$ 14,382,253	3,596,304	\$ 0.9700	\$ 3,488,415	3,672,573	\$ 2.3300	\$ 8,557,095	\$ 12,045,510
October	3,461,688	\$ 3.9200	\$ 13,569,817	3,409,230	\$ 0.9700	\$ 3,306,953	3,478,497	\$ 2.3300	\$ 8,104,898	\$ 11,411,851
November	3,489,176	\$ 3.9200	\$ 13,677,570	3,426,654	\$ 0.9700	\$ 3,323,854	3,510,188	\$ 2.3300	\$ 8,178,738	\$ 11,502,592
December	3,644,594	\$ 3.9200	\$ 14,286,808	3,597,973	\$ 0.9700	\$ 3,490,034	3,683,973	\$ 2.3300	\$ 8,583,657	\$ 12,073,691
<b>Total</b>	<b>43,498,874</b>	<b>\$ 3.92</b>	<b>\$ 170,515,585</b>	<b>43,745,338</b>	<b>\$ 0.97</b>	<b>\$ 42,432,978</b>	<b>44,759,986</b>	<b>\$ 2.33</b>	<b>\$ 104,290,768</b>	<b>\$ 146,723,745</b>

Low Voltage Switchgear Credit (if applicable) -\$ 11,066,399

Total including deduction for Low Voltage Switchgear Credit \$ 135,657,346

# Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2021 Uniform Transmission Rates are applied against historical 2019 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	3,840,875	\$ 3.9200	\$ 15,056,230	3,866,698	\$ 0.9700	\$ 3,750,697	3,955,729	\$ 2.3300	\$ 9,216,849	\$ 12,967,546			
February	3,723,885	\$ 3.9200	\$ 14,597,629	3,688,845	\$ 0.9700	\$ 3,578,180	3,776,331	\$ 2.3300	\$ 8,798,851	\$ 12,377,031			
March	3,646,534	\$ 3.9200	\$ 14,294,413	3,559,802	\$ 0.9700	\$ 3,453,008	3,655,000	\$ 2.3300	\$ 8,516,150	\$ 11,969,158			
April	3,142,558	\$ 3.9200	\$ 12,318,827	3,513,569	\$ 0.9700	\$ 3,408,162	3,602,853	\$ 2.3300	\$ 8,394,647	\$ 11,802,809			
May	2,988,341	\$ 3.9200	\$ 11,714,297	3,065,015	\$ 0.9700	\$ 2,973,065	3,138,065	\$ 2.3300	\$ 7,311,691	\$ 10,284,756			
June	3,665,689	\$ 3.9200	\$ 14,369,500	3,732,845	\$ 0.9700	\$ 3,620,860	3,824,465	\$ 2.3300	\$ 8,911,004	\$ 12,531,864			
July	4,147,384	\$ 3.9200	\$ 16,257,745	4,257,026	\$ 0.9700	\$ 4,129,315	4,335,173	\$ 2.3300	\$ 10,100,953	\$ 14,230,268			
August	4,079,208	\$ 3.9200	\$ 15,990,495	4,031,377	\$ 0.9700	\$ 3,910,436	4,127,139	\$ 2.3300	\$ 9,616,234	\$ 13,526,670			
September	3,668,942	\$ 3.9200	\$ 14,382,253	3,596,304	\$ 0.9700	\$ 3,488,415	3,672,573	\$ 2.3300	\$ 8,557,095	\$ 12,045,510			
October	3,461,688	\$ 3.9200	\$ 13,569,817	3,409,230	\$ 0.9700	\$ 3,306,953	3,478,497	\$ 2.3300	\$ 8,104,898	\$ 11,411,851			
November	3,489,176	\$ 3.9200	\$ 13,677,570	3,426,654	\$ 0.9700	\$ 3,323,854	3,510,188	\$ 2.3300	\$ 8,178,738	\$ 11,502,592			
December	3,644,594	\$ 3.9200	\$ 14,286,808	3,597,973	\$ 0.9700	\$ 3,490,034	3,683,973	\$ 2.3300	\$ 8,583,657	\$ 12,073,691			
<b>Total</b>	<b>43,498,874</b>	<b>\$ 3.92</b>	<b>\$ 170,515,585</b>	<b>43,745,338</b>	<b>\$ 0.97</b>	<b>\$ 42,432,978</b>	<b>44,759,986</b>	<b>\$ 2.33</b>	<b>\$ 104,290,768</b>	<b>\$ 146,723,745</b>			

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
February	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
March	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
April	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
May	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
June	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
July	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
August	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
September	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
October	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
November	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
December	-	\$ 3.3980	\$ -	-	\$ 0.8045	\$ -	-	\$ 2.0194	\$ -	\$ -			
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

Add Extra Host Here (I)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

Add Extra Host Here (II)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

Total				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	3,840,875	\$ 3.92	\$ 15,056,230	3,866,698	\$ 0.97	\$ 3,750,697	3,955,729	\$ 2.33	\$ 9,216,849	\$ 12,967,546			
February	3,723,885	\$ 3.92	\$ 14,597,629	3,688,845	\$ 0.97	\$ 3,578,180	3,776,331	\$ 2.33	\$ 8,798,851	\$ 12,377,031			
March	3,646,534	\$ 3.92	\$ 14,294,413	3,559,802	\$ 0.97	\$ 3,453,008	3,655,000	\$ 2.33	\$ 8,516,150	\$ 11,969,158			
April	3,142,558	\$ 3.92	\$ 12,318,827	3,513,569	\$ 0.97	\$ 3,408,162	3,602,853	\$ 2.33	\$ 8,394,647	\$ 11,802,809			
May	2,988,341	\$ 3.92	\$ 11,714,297	3,065,015	\$ 0.97	\$ 2,973,065	3,138,065	\$ 2.33	\$ 7,311,691	\$ 10,284,756			
June	3,665,689	\$ 3.92	\$ 14,369,500	3,732,845	\$ 0.97	\$ 3,620,860	3,824,465	\$ 2.33	\$ 8,911,004	\$ 12,531,864			
July	4,147,384	\$ 3.92	\$ 16,257,745	4,257,026	\$ 0.97	\$ 4,129,315	4,335,173	\$ 2.33	\$ 10,100,953	\$ 14,230,268			
August	4,079,208	\$ 3.92	\$ 15,990,495	4,031,377	\$ 0.97	\$ 3,910,436	4,127,139	\$ 2.33	\$ 9,616,234	\$ 13,526,670			
September	3,668,942	\$ 3.92	\$ 14,382,253	3,596,304	\$ 0.97	\$ 3,488,415	3,672,573	\$ 2.33	\$ 8,557,095	\$ 12,045,510			
October	3,461,688	\$ 3.92	\$ 13,569,817	3,409,230	\$ 0.97	\$ 3,306,953	3,478,497	\$ 2.33	\$ 8,104,898	\$ 11,411,851			
November	3,489,176	\$ 3.92	\$ 13,677,570	3,426,654	\$ 0.97	\$ 3,323,854	3,510,188	\$ 2.33	\$ 8,178,738	\$ 11,502,592			
December	3,644,594	\$ 3.92	\$ 14,286,808	3,597,973	\$ 0.97	\$ 3,490,034	3,683,973	\$ 2.33	\$ 8,583,657	\$ 12,073,691			
<b>Total</b>	<b>43,498,874</b>	<b>\$ 3.92</b>	<b>\$ 170,515,585</b>	<b>43,745,338</b>	<b>\$ 0.97</b>	<b>\$ 42,432,978</b>	<b>44,759,986</b>	<b>\$ 2.33</b>	<b>\$ 104,290,768</b>	<b>\$ 146,723,745</b>			

<b>Low Voltage Switchgear Credit (if applicable)</b>	-\$	11,066,399
<b>Total including deduction for Low Voltage Switchgear Credit</b>		<b>\$ 135,657,346</b>

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kWh	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	4,841,695,672	0	43,865,763	23.3%	39,726,868	0.00821
Competitive Sector Multi-unit Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	284,921,183	0	2,581,386	1.4%	2,337,823	0.00821
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00882	2,428,006,088	0	21,415,014	11.4%	19,394,429	0.00799
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.9842		24,589,478	74,399,086	39.5%	67,379,261	2.7026
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.8533		10,151,753	29,677,085	15.8%	26,876,944	2.6113
Large Use Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	3.2868		4,568,968	15,225,857	8.1%	13,789,242	2.9767
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	41,537,332	0	228,400	0.1%	206,524	0.00497
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.6543		330,084	888,311	0.5%	804,495	2.4039

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kWh	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	4,841,695,672	0	35,683,297	23.6%	32,045,022	0.00662
Competitive Sector Multi-unit Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	284,921,183	0	2,099,869	1.4%	1,885,766	0.00662
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00559	2,428,006,088	0	16,000,560	10.6%	14,369,140	0.00592
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.3822		24,589,478	59,380,625	39.3%	53,335,147	2.1393
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.3797		10,151,753	24,493,656	16.2%	21,996,279	2.1371
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.6439		4,568,968	12,247,671	8.1%	10,998,896	2.3743
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	41,537,332	0	193,149	0.1%	173,455	0.00418
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.8403		330,084	950,559	0.6%	853,640	2.5507

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kWh	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00821	4,841,695,672	0	39,726,868	23.3%	39,726,868	0.00821
Competitive Sector Multi-unit Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00821	284,921,183	0	2,337,823	1.4%	2,337,823	0.00821
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00799	2,428,006,088	0	19,394,429	11.4%	19,394,429	0.00799
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.7026		24,589,478	67,379,261	39.5%	67,379,261	2.7026
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.6113		10,151,753	26,876,944	15.8%	26,876,944	2.6113
Large Use Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.9767		4,568,968	13,789,242	8.1%	13,789,242	2.9767
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00497	41,537,332	0	206,524	0.1%	206,524	0.00497
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	2.4039		330,084	804,495	0.5%	804,495	2.4039

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kWh	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00662	4,841,695,672	0	32,045,022	23.6%	32,045,022	0.00662
Competitive Sector Multi-unit Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00662	284,921,183	0	1,885,766	1.4%	1,885,766	0.00662
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00592	2,428,006,088	0	14,369,140	10.6%	14,369,140	0.00592
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.1393		24,589,478	53,335,147	39.3%	53,335,147	2.1393
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.1371		10,151,753	21,996,279	16.2%	21,996,279	2.1371
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.3743		4,568,968	10,998,896	8.1%	10,998,896	2.3743
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00418	41,537,332	0	173,455	0.1%	173,455	0.00418
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.5507		330,084	853,640	0.6%	853,640	2.5507

## Incentive Rate-setting Mechanism Rate Generator for 2021 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2020 value and will be updated by OEB staff at a later date.

Price Escalator	2.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	V	Price Cap Index	4.530%
Associated Stretch Factor Value	0.60%		

Cn Factor	4.97%	X <sub>cap</sub>	0.30%
S <sub>cap</sub>	71.22%		
Growth Factor	0.20%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	38.34				4.53%	40.08	0.00000
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	31.46				4.53%	32.89	0.00000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	36.98		0.03421		4.53%	38.66	0.03576
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	49.14		7.8922		4.53%	51.37	8.2497
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	926		6.5219		4.53%	967.95	6.8173
LARGE USE SERVICE CLASSIFICATION	4099.14		7.0665		4.53%	4,284.83	7.3866
STANDBY POWER SERVICE CLASSIFICATION	239.74				4.53%	250.60	0.0000
STANDBY GENERAL SERVICE 50 to 999 KW SERVICE CLASSIFICATION			7.8922		4.53%	0.00	8.2497
STANDBY GENERAL SERVICE 1,000 to 4,999 KW SERVICE CLASSIFICATION			6.5219		4.53%	0.00	6.8173
STANDBY LARGE USE SERVICE CLASSIFICATION			7.0665		4.53%	0.00	7.3866
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	6.06		0.07618		4.53%	6.33	0.07963
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION (Connection)	0.63				4.53%	0.66	
STREET LIGHTING SERVICE CLASSIFICATION	1.56		34.7952		4.53%	1.63	36.3714
microFIT SERVICE CLASSIFICATION	5.33				4.53%	4.49	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.  
 \*\*Please note Standby rates will be adjusted for PCI on Sheet 19.

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 6:**

**Reference(s):            Tab 3, Schedule 2, GA Analysis Workform  
                                  Tab 2, Schedule 1, p.8**

Preamble:

Toronto Hydro stated that it has implemented the OEB’s February 21, 2019 Accounting Guidance for RSVA accounts 1588 Power and 1589 GA effective January 1, 2019 in the current application.

In Note 5 of the GA Analysis Workform, Toronto Hydro stated that reconciling items 1a and 1b are “Not applicable as Toronto Hydro records the true-up RPP settlement amounts with the IESO on a quarterly basis. The RPP amounts for 2019 are based on the actual IESO invoices received.”

1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year

- a) The Feb 21, 2019 Accounting Guidance requires monthly true-ups of RPP settlements and Toronto Hydro stated that the RPP true-up is done on a quarterly basis. Please explain and confirm if Toronto Hydro has fully implemented the Accounting Guidance.
- b) Please explain why reconciling items 1a and 1b are not applicable and update the explanation for reconciling item 1a and 1b accordingly.

1    **RESPONSE:**

2    a) Toronto Hydro confirms that it has fully implemented the 1588 and 1589 Accounting  
3       Guidance issued on February 21, 2019 and that it performs the RPP True-up on a  
4       monthly basis.

5

6    b) The reconciling items 1a and 1b relate to the true-up requirements for utilities that do  
7       not record actual IESO invoices in the general ledger prior to closing the ledger.

8       Toronto Hydro records all of its IESO invoices within the fiscal year (i.e. prior to closing  
9       the ledger); therefore, these reconciling items are not applicable. Toronto Hydro has  
10      clarified this explanation in Note 5 of the GA Analysis Workform (Appendix A to this  
11      response).<sup>1</sup>

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<sup>1</sup> Toronto Hydro's original Note 5 statement – that it "records the true-up RPP settlement amounts with the IESO on a quarterly basis" – referred to the fact that the utility bases its quarterly (and annual) financial statements on actual IESO invoices, i.e. that the utility records all of its IESO invoices within the fiscal year.

# GA Analysis Workform

Version 1.9

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells  
 Drop down cells


Utility Name TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

**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.

2018

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 disposition 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.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2019	\$ 24,970,917	\$ 8,529,428	\$ 17,207,104	\$ 25,736,532	\$ 765,615	\$ 917,190,602	0.1%
<b>Cumulative Balance</b>	<b>\$ 24,970,917</b>	<b>\$ 8,529,428</b>	<b>\$ 17,207,104</b>	<b>\$ 25,736,532</b>	<b>\$ 765,615</b>	<b>\$ 917,190,602</b>	<b>N/A</b>

# 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	23,676,449,769	kWh	100%
RPP	A	10,013,654,670	kWh	42.3%
Non RPP	B = D+E	13,662,795,099	kWh	57.7%
Non-RPP Class A	D	5,475,133,418	kWh	23.1%
Non-RPP Class B*	E	8,187,661,681	kWh	34.6%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2019								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = FJ	L	M = I*L	=M-K
January	715,423,326	781,348,434	794,652,438	728,727,330	0.06741	\$ 49,123,509	0.08092	\$ 58,968,616	\$ 9,845,106
February	746,346,927	794,652,438	724,209,045	675,903,535	0.09657	\$ 65,272,004	0.08812	\$ 59,560,619	\$ (5,711,385)
March	730,266,365	724,209,045	726,802,564	732,859,884	0.08105	\$ 59,398,294	0.08041	\$ 58,929,263	\$ (469,030)
April	701,394,130	726,802,564	741,027,182	715,618,747	0.08129	\$ 58,172,648	0.12333	\$ 88,257,260	\$ 30,084,612
May	679,593,287	741,027,182	689,993,069	628,559,173	0.12860	\$ 80,832,710	0.12604	\$ 79,223,598	\$ (1,609,111)
June	662,665,969	689,993,069	681,514,378	654,187,279	0.12444	\$ 81,407,065	0.13728	\$ 89,806,830	\$ 8,399,765
July	640,714,066	681,514,378	881,366,898	840,566,586	0.13527	\$ 113,703,442	0.09645	\$ 81,072,647	\$ (32,630,795)
August	740,575,370	881,366,898	995,196,431	854,404,903	0.07211	\$ 61,611,138	0.12607	\$ 107,714,826	\$ 46,103,689
September	768,736,507	995,196,431	822,568,524	596,108,599	0.12934	\$ 77,100,686	0.12263	\$ 73,100,798	\$ (3,999,889)
October	687,693,631	822,568,524	742,910,887	608,035,994	0.17878	\$ 108,704,675	0.13680	\$ 83,179,324	\$ (25,525,351)
November	633,876,964	742,910,887	781,200,245	672,166,322	0.10727	\$ 72,103,281	0.09953	\$ 66,900,714	\$ (5,202,567)
December	708,563,607	781,200,245	828,736,919	756,100,282	0.08569	\$ 64,790,233	0.09321	\$ 70,476,107	\$ 5,685,874
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>8,415,850,149</b>	<b>9,362,790,093</b>	<b>9,410,178,578</b>	<b>8,463,238,633</b>		<b>\$ 892,219,685</b>		<b>\$ 917,190,602</b>	<b>\$ 24,970,917</b>

Calculated Loss Factor 1.0337  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0295  
 Difference 0.0042

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 on DVA Continuity Schedule	If "no", please provide an explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 8,529,428			
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year		Not applicable as Toronto Hydro ("TH") records the true-up RPP settlement amounts based on IESO invoice.		
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year		Not applicable as Toronto Hydro ("TH") records the true-up RPP settlement amounts based on IESO invoice. The RPP amounts for 2019 are based on the actual IESO invoices received.		
2a Remove prior year end unbilled to actual revenue differences	\$ (3,079,023)		No	Related to reversal of prior year; was not previously included in prior year DVA continuity
2b Add current year end unbilled to actual revenue differences	\$ 10,097,236		Yes	
3a Remove difference between prior year accrual/unbilled to actual from load transfers		Not applicable		
3b Add difference between current year accrual/unbilled to actual from load transfers		Not applicable		
3 Significant prior period billing adjustments recorded in current year		Not applicable	No	
4 Differences in actual system losses and billed TLFs	\$ 10,188,891			
5 CT 2148 for prior period corrections				
6 Others as justified by distributor				
7				
8				
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 25,736,532
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 24,970,917
	<b>Unresolved Difference</b>	\$ 765,615
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>0.1%</u>

Ontario Energy Board

## GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

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

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
1	2018 adjustment due to consumption data used to calculate RSVA-	(50,366,169)	No
2			
3			
4			
5			
6			
7			
8			
	Total	(50,366,169)	
	Total principal adjustments included in last approved balance		
	Difference	(50,366,169)	

Account 1588 - RSVA Power			
	Adjustment Description	Amount	To be Reversed in Current Application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
	Total principal adjustments included in last approved balance		
	Difference	-	

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 equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved 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 Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	-	2020
	2 Unbilled to actual revenue differences	10,097,236	2020
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	10,097,236	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	10,097,236	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
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	8		
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	-	2020
	2 CT 1142 true-up based on actuals	25,541	2020
	3 Unbilled to actual revenue differences	11,732,675	2020
	4		
	5		
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	7		
	8		
	Total Current Year Principal Adjustments	11,758,216	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	11,758,216	

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 7:**

**Reference(s):            Tab 3, Schedule 2, GA Analysis Workform**  
**Tab 3, Schedule 1, Rate Model**

Preamble:

A credit balance of \$50,366,169 was entered in Column AV “Principal Adjustments during 2018” in the Continuity Schedule tab of the Rate Model for Account 1589. In the GA Analysis Workform, no Principal Adjustment was entered for Note 7 Principal Adjustments included in last approved balance.

- a) Please reconcile and update Note 7 if necessary. Please indicate if any Principal Adjustment needs to be reversed in the current application.

**RESPONSE:**

- a) Please refer to 1-Staff-6, Appendix A for the updated GA Analysis Workform. As stated in the updated Note 7, Toronto Hydro does not need to reverse the 2018 principal adjustment as it has already been recorded in the Opening General Ledger balance.

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**RESPONSES TO OEB STAFF INTERROGATORIES**

**INTERROGATORY 8:**

**Reference(s):            Tab 2, Schedule 1, p. 4-5**  
**EB-2018-0165 Updated Draft Rate Order, February 12, 2020, p.19**  
**EB-2018-0165 Decision and Rate Order, February 20, 2020, p.3**

Preamble:

Toronto Hydro stated that the accounts that are subject to true-up in this proceeding are those which the OEB approved for disposition starting on March 1, 2020 and January 1, 2021.

Toronto Hydro also stated that regarding the future tax savings in connection with two of these accounts (i.e. the Operating Centres Consolidation Program (OCCP) and the Gain on Sale of 50/60 Eglinton Avenue), Toronto Hydro cannot true-up these two accounts for actuals until the underlying account dispositions are complete (December 31, 2021) and the final tax savings are realized. Therefore, the utility proposes to defer the required true-ups for these two accounts to its 2023 Custom IR Update application.

On page 19 of the Updated Draft Rate Order from Toronto Hydro’s last Custom IR EB-2018-0165 filed on February 12, 2020, Toronto Hydro proposed to “true-up any variances between the principal and interest amounts proposed for clearance ...and the actual principal and interest amounts in Account 1595 in the year that the disposition commences”. On page 3 of the Decision and Rate Order, the OEB finds that the updated draft rate order filed on February 12, 2020 is in accordance with the Decision.

- a) Please explain why Toronto Hydro cannot true-up the OCCP and the Gain on Sale of 50/60 Eglinton Avenue accounts until the dispositions are complete.

1    **RESPONSE:**

2    a) As noted in the Manager's Summary (Tab 2, Schedule 1 at pages 4-5), Toronto Hydro  
3       cannot true-up the OCCP and Gain on Sale of 50/60 Eglinton Avenue accounts in this  
4       application due to the timing of the recording of associated future tax savings. The  
5       balances in these accounts are comprised of both the actual gain on sale of the  
6       relevant properties and a forecast of the associated future tax savings. Toronto Hydro  
7       will realize and record actual future tax savings as the gain on sale balance is paid back  
8       to rate payers via the rate riders. Furthermore, a variance in forecasted and actual tax  
9       savings may arise if there are any changes to future corporate tax rates. Therefore, if  
10      Toronto Hydro is required to true-up the account balances as part of the current  
11      application, this will introduce the risk that the utility or the ratepayer will not be held  
12      whole with respect to the actual tax savings achieved in each year of the underlying  
13      rate rider clearance period. To address this risk, Toronto Hydro intends to perform the  
14      true-up for the OCCP and Gain on Sale of 50/60 Eglinton Avenue amounts once the  
15      underlying rate riders have ceased.