

GrandBridge Energy Inc.

**2023 Incentive Regulation Mechanism (“IRM”)
Distribution Rate Application**

Phase 2

EB-2022-0305

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

AND IN THE MATTER OF an Application by GrandBridge Energy Inc. to the Ontario
Energy Board for an Order or Orders approving or fixing just and reasonable
distribution rates and other service charges to be effective January 1, 2023.

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1. Contact Information

Applicant's Name: GrandBridge Energy Inc.

Applicant's Service Address: 39 Glebe Street
Cambridge, ON N1S 2P1

Primary Contact for Electricity Distribution License: Sarah Hughes

Vice President, Corporate Services & CFO
Phone: (519) 621-3530
Email: regulatoryaffairs@grandbridgeenergy.com

Primary Contact for this Application: Dan Molon

Director, Regulatory Affairs & Financial Planning
Phone: (519) 580-6982 ex: 2340
Email: regulatoryaffairs@grandbridgeenergy.com

Applicant's Internet Address: <https://grandbridgeenergy.com/>

Applicant's Legal Counsel: John A.D. Vellone

Partner at Borden, Ladner, Gervais LLP,
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
Phone: 416-367-6277
Email: jvellone@blg.com

2. Customers Affected

Those affected by this Application are the electricity distribution customers of GrandBridge Energy Inc. in the service territory of former Energy+ Inc. which encompasses customers residing in: (i) the City of Cambridge and Township of North Dumfries and (ii) the County of Brant, including the areas of Paris, St. George, Cainsville, Burford and parts of the new City of Brantford as a result of the approved annexation between the City of Brantford and the County of Brant.

3. Certification of Evidence

As Vice President, Corporate Services and CFO of GrandBridge Energy Inc., I certify, to the best of my knowledge, that the evidence filed in this application is accurate, consistent, and complete. The filing is consistent with the requirements of Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications, as last revised on May 24, 2022.

To the best of my knowledge, I certify that GrandBridge Energy Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed, consistent with the certification requirements in Chapter 1 and 3 of the Filing Requirements for Transmission and Distribution Rate Applications.

Certified by:

Original Signed by Sarah Hughes



Date: February 2, 2023

Sarah Hughes, CPA, CA

Vice President, Corporate Services & CFO

4. Manager's Summary

4.1 Corporate Overview

GrandBridge Energy Inc. ("GBE" or "GrandBridge") is a licensed electricity distributor (ED-2021-0280) that owns and operates the electricity distribution system in the City of Cambridge, City of Brantford, County of Brant and Township of North Dumfries. GBE serves approximately 109,000 Residential, General Service, Large User, Street Light, Unmetered Scattered Load and Sentinel Light customers and connections. GBE also provides Low Voltage facilities to Hydro One Networks Inc. and Waterloo North Hydro Inc.

Effective May 2, 2022, Energy+ Inc. ("E+") and Brantford Power Inc. ("BPI") amalgamated pursuant to the provisions of the *Business Corporations Act (Ontario)*, to continue as one corporation under the name "GrandBridge Energy Inc.". In accordance with the Ontario Energy Board's ("OEB" or the "Board") Decision and Order dated March 17, 2022 (EB-2021-0280), the electricity distribution licenses for E+ and BPI were cancelled, and a new license was issued for GBE on May 2, 2022.

Although both service territories are now under one Distribution license, each of the service territories will continue to require separate Tariffs of Rates and Charges until rates are harmonized through the filing of one Cost of Service Rate Application, which is expected to be effective for 2032 distribution rates, based on the 10-year deferral period.

For reference purposes, the service territory for the City of Cambridge, Township of North Dumfries and County of Brant (including newly annexed section of Brantford) will be referred to as the GBE(E+) Rate Zone and the service territory for the City of Brantford will be referred to as the GBE(BPI) Rate Zone.

4.2 Application

4.2.1 Proposed Rate Adjustments

On August 3, 2022, GrandBridge Energy filed its 2023 IRM Application with the Ontario Energy Board.¹ Herein this application will be referred to as the 2023 IRM Application – Phase 1 or the Phase 1 Application.

As part of its pre-filed evidence, GrandBridge Energy identified that one of the main drivers for a large residual balance remaining in Account 1595 (2018) was an accounting error associated with rate rider recoveries from customers who transitioned between Class A and Class B, and the respective Global Adjustment and Capacity Based Recovery balances.

On November 11, 2022, GrandBridge Energy submitted a request to withdraw disposition of these accounts and noted that a separate application, now referred to as 2023 IRM Application – Phase 2 or Phase 2 Application, would be filed for disposition of the balances in the withdrawn accounts.

On December 8, 2022, the OEB issued its Decision and Order on the Phase 1 Application, approving the Annual Price Cap adjustment to distribution rates and service charges, adjustments to Retail Transmission Service Rates, and disposition of the requested Group 1 Deferral and Variance Accounts.

GrandBridge Energy (“the Applicant”) hereby applies to the Ontario Energy Board pursuant to Section 78 of the Ontario Energy Board Act, 1998 as amended (the “OEB Act”) with its Phase 2 Application for approval to dispose of the balances of the following Group 1 Deferral and Variance accounts for the GBE(E+) rate zone that were withdrawn from the Phase 1 Application:

- Account 1580 – RSVA Wholesale Market Service Charge
- Account 1589 – RSVA Global Adjustment
- Account 1595 (2018) – Disposition and Recovery/Refund of Regulatory Balances

¹ EB-2022-0017

GrandBridge Energy is requesting disposition of balances that represent a net recovery from customers in the amount of \$456,261, to be recovered through rate riders over a 12-month period with an effective date based on the date of receipt of the final decision.

4.2.2 Application and Electronic Models

The Applicant followed Chapter 3 Requirements, and the Filing Instructions provided in the OEB's 2023 IRM Rate Generator Model ("2023 IRM Model") as provided to distributors by the OEB on June 16, 2022. Many of the Price Cap IR Application elements were completed in Phase 1 of the 2023 IRM Application. As a result, GrandBridge Energy has only populated the sections relevant to the requested Deferral and Variance account disposition in the 2023 IRM Model for the Phase 2 Application to isolate the requested disposition.

GrandBridge Energy has reviewed and confirms the accuracy of the pre-populated entries including:

- the RRR 2.1.7 Group 1 DVA balances as of December 31, 2021 on Tab 3. "Continuity Schedule" in Column BV; and
- the RRR statistics populated on Tab 4. "Billing Det. for Def-Var".

GrandBridge Energy confirms it has not revised any RRR data after it has been incorporated into the model. GrandBridge Energy confirms that no changes have been made to the models and workforms to be used by Distributors, with the exceptions noted in Section 4.3.1 related to amendments of the 1595 Workform to present the reconciliation at a more detailed level.

The completed 2023 IRM Model and supplementary work forms have been filed in both Excel and PDF format. The following is a list of attachments to this document, marked with "(Excel)" if the corresponding model is being submitted:

- Attachment A: 2023 IRM Rate Generator Model for GBE(E+) Rate Zone (Excel);
- Attachment B: Global Adjustment Work Form for GBE(E+) Rate Zone (Excel);
- Attachment C: 1595 Analysis Work Form for GBE(E+) Rate Zone (Excel);

Consistent with Section 3.1.2 of the Chapter 3 Requirements, all attachments have been provided in text-searchable PDF format where possible. Excel Models have been provided through the RESS.

4.2.3 Summary of Bill Impacts

Table 1: Impact of Proposed DVA Disposition to Approved 2022 Rates summarizes the bill impacts arising from the requested DVA disposition in this Application compared to the 2022 Approved rates. The 2023 Proposed rates in this comparison incorporate the approved rates from Phase 1 of the 2023 IRM Application.

Table 1: Impact of Proposed DVA Disposition to Approved 2022 Rates

GBE(E+) Rate Zone - Rate Class	kWh	kW	Distribution (Fixed & Volumetric)				Total Bill (excluding HST)			
			2022 Approved	2023 Proposed (Phase 2)	\$ Change	% Impact	2022 Approved	2023 Proposed (Phase 2)	\$ Change	% Impact
Residential	750		\$ 29.78	\$ 30.84	\$ 1.06	3.6%	\$ 104.33	\$ 106.75	\$ 2.42	2.3%
GS<50 kW	2,000		\$ 50.24	\$ 52.01	\$ 1.77	3.5%	\$ 248.06	\$ 253.57	\$ 5.51	2.2%
GS> 50 to 999 kW	20,000	60	\$ 353.16	\$ 365.70	\$ 12.54	3.6%	\$ 2,951.88	\$ 2,878.44	\$ (73.43)	-2.5%
GS> 1,000 to 4,999 kW	800,000	2,000	\$ 9,104.95	\$ 9,428.25	\$ 323.30	3.6%	\$ 105,398.65	\$ 102,435.55	\$ (2,963.10)	-2.8%
Large Use	6,600,000	16,000	\$ 38,226.62	\$ 39,584.25	\$ 1,357.63	3.6%	\$ 819,626.68	\$ 837,224.31	\$ 17,597.63	2.1%
Unmetered Scattered Load	100		\$ 7.78	\$ 8.05	\$ 0.27	3.5%	\$ 19.75	\$ 20.23	\$ 0.48	2.4%
Street Lighting	400,000	700	\$ 12,604.56	\$ 13,050.67	\$ 446.11	3.5%	\$ 58,026.16	\$ 56,650.51	\$ (1,375.65)	-2.4%
Sentinel Lighting	10,000	29	\$ 1,312.36	\$ 1,358.95	\$ 46.59	3.6%	\$ 2,116.26	\$ 2,173.96	\$ 57.70	2.7%
Embedded Distributor - Hydro One CND	1,382,000	2,574	\$ 5,823.42	\$ 6,030.11	\$ 206.69	3.5%	\$ 168,030.75	\$ 161,970.27	\$ (6,060.48)	-3.6%
Embedded Distributor - Waterloo North Hydro		8,280	\$ 14,541.34	\$ 15,057.18	\$ 515.84	3.5%	\$ 67,869.44	\$ 69,798.68	\$ 1,929.24	2.8%
Embedded Distributor - Brantford	50,000	27	\$ 271.40	\$ 281.03	\$ 9.63	3.5%	\$ 5,819.63	\$ 5,617.01	\$ (202.62)	-3.5%
Embedded Distributor - Hydro One #1	1,300,000	2,340	\$ 3,037.50	\$ 3,145.23	\$ 107.73	3.5%	\$ 155,052.02	\$ 149,265.76	\$ (5,786.27)	-3.7%
Embedded Distributor - Hydro One #2	1,990,000	4,050	\$ 74.83	\$ 77.49	\$ 2.66	3.6%	\$ 211,948.18	\$ 202,293.08	\$ (9,655.11)	-4.6%

Table 2: Impact of Proposed DVA Disposition to Approved 2023 Rates summarizes the bill impacts compared to the approved rates and charges from Phase 1 of the 2023 IRM Application. There are no changes to fixed or volumetric distribution rates requested in Phase 2 of the 2023 IRM Application, therefore the impacts are limited to the total bill.

Table 2: Impact of Proposed DVA Disposition to Approved 2023 Rates

GBE(E+) Rate Zone - Rate Class	kWh	kW	Distribution (Fixed & Volumetric)				Total Bill (excluding HST)			
			2023 Approved (Phase 1)	2023 Approved (Phase 1)	\$ Change	% Impact	2023 Approved (Phase 1)	2023 Proposed (Phase 2)	\$ Change	% Impact
Residential	750		\$ 30.84	\$ 30.84	\$ -	0.0%	\$ 105.33	\$ 106.75	\$ 1.43	1.4%
GS<50 kW	2,000		\$ 52.01	\$ 52.01	\$ -	0.0%	\$ 249.97	\$ 253.57	\$ 3.60	1.4%
GS> 50 to 999 kW	20,000	60	\$ 365.70	\$ 365.70	\$ -	0.0%	\$ 2,937.01	\$ 2,878.44	\$ (58.57)	-2.0%
GS> 1,000 to 4,999 kW	800,000	2,000	\$ 9,428.25	\$ 9,428.25	\$ -	0.0%	\$ 104,584.75	\$ 102,435.55	\$ (2,149.20)	-2.1%
Large Use	6,600,000	16,000	\$ 39,584.25	\$ 39,584.25	\$ -	0.0%	\$ 822,134.71	\$ 837,224.31	\$ 15,089.60	1.8%
Unmetered Scattered Load	100		\$ 8.05	\$ 8.05	\$ -	0.0%	\$ 20.04	\$ 20.23	\$ 0.19	0.9%
Street Lighting	400,000	700	\$ 13,050.67	\$ 13,050.67	\$ -	0.0%	\$ 57,865.38	\$ 56,650.51	\$ (1,214.87)	-2.1%
Sentinel Lighting	10,000	29	\$ 1,358.95	\$ 1,358.95	\$ -	0.0%	\$ 2,157.66	\$ 2,173.96	\$ 16.30	0.8%
Embedded Distributor - Hydro One CND	1,382,000	2,574	\$ 6,030.11	\$ 6,030.11	\$ -	0.0%	\$ 166,171.42	\$ 161,970.27	\$ (4,201.15)	-2.5%
Embedded Distributor - Waterloo North Hydro		8,280	\$ 15,057.18	\$ 15,057.18	\$ -	0.0%	\$ 69,705.94	\$ 69,798.68	\$ 92.74	0.1%
Embedded Distributor - Brantford	50,000	27	\$ 281.03	\$ 281.03	\$ -	0.0%	\$ 5,752.38	\$ 5,617.01	\$ (135.37)	-2.4%
Embedded Distributor - Hydro One #1	1,300,000	2,340	\$ 3,145.23	\$ 3,145.23	\$ -	0.0%	\$ 153,283.80	\$ 149,265.76	\$ (4,018.04)	-2.6%
Embedded Distributor - Hydro One #2	1,990,000	4,050	\$ 77.49	\$ 77.49	\$ -	0.0%	\$ 208,743.35	\$ 202,293.08	\$ (6,450.27)	-3.1%

4.3 Review and Disposition of Group 1 Deferral and Variance Account Balances

GrandBridge Energy is requesting approval for the disposition of Deferral and Variance Accounts 1580, 1589 and 1595 (2018) in this application for the GBE(E+) Rate Zone.

GrandBridge Energy has populated the Deferral and Variance Account Continuity Schedules in Tab 3-Continuity Schedule of the 2023 IRM Model for the accounts requested for disposition with balances up to December 31, 2021, approved dispositions during 2022 and projected interest to the end of 2022. GrandBridge Energy is requesting approval for final disposition of the DVA accounts for the GBE(E+) Rate Zone in the amount of \$456,261, and disposition through rate riders to be in effect for a 12-month period. Table 3: DVA Account Balances – GBE(E+) Rate Zone summarizes the balances eligible for disposition.

Table 3: DVA Account Balances – GBE(E+) Rate Zone

Account Number	Account Descriptions	Principal Balance at December 31, 2021	Interest to December 31, 2021	Projected Interest to December 31, 2022	Total Eligible for Disposition
1580	RSVA - Wholesale Market Service Charge	\$ 1,268,611	\$ 3,347	\$ 18,997	\$ 1,290,956
1580	Variance WMS – Sub-account CBR Class B	\$ (91,804)	\$ (319)	\$ (1,375)	\$ (93,498)
1589	RSVA - Global Adjustment	\$ (1,997,646)	\$ (5,060)	\$ (29,915)	\$ (2,032,621)
1595	Disposition and Recovery/Refund of Regulatory Balances (2018)	\$ 1,603,373	\$ (311,950)	\$ -	\$ 1,291,424
Total	Total Group 1 Balance Eligible for Disposition	\$ 782,534	\$ (313,981)	\$ (12,292)	\$ 456,261

Table 4: Proposed Deferral and Variance Account Rate Riders summarizes the proposed Deferral and Variance Account Rate Riders by rate class resulting from the disposition requested in this Application.

Table 4: Proposed Deferral and Variance Account Rate Riders

GBE(E+) Rate Zone - Rate Class	Total D&V Account Rate Riders	Total D&V Account Rate Riders Non-WMP	CBR Class B Rate Riders	GA Rate Riders
Unit	per kW / kWh	per kW / kWh	per kW / kWh	per kWh
Residential	\$ 0.0020	\$ -	\$ (0.0001)	\$ (0.0038)
GS<50 kW	\$ 0.0019	\$ -	\$ (0.0001)	\$ (0.0038)
GS> 50 to 999 kW	\$ 0.0638	\$ 0.2499	\$ (0.0232)	\$ (0.0038)
GS> 1,000 to 4,999 kW	\$ 0.1500	\$ 0.3263	\$ (0.0309)	\$ (0.0038)
Large Use	\$ 0.9431	\$ -	\$ -	\$ -
Unmetered Scattered Load	\$ 0.0020	\$ -	\$ (0.0001)	\$ (0.0038)
Street Lighting	\$ 0.4619	\$ -	\$ (0.0260)	\$ (0.0038)
Sentinel Lighting	\$ 0.5663	\$ -	\$ (0.0041)	\$ -
Embedded Distributor - Hydro One CND	\$ 0.4441	\$ -	\$ (0.0360)	\$ (0.0038)
Embedded Distributor - Waterloo North Hydro	\$ 0.0112	\$ -	\$ -	\$ -
Embedded Distributor - Brantford	\$ 2.0476	\$ -	\$ (0.0242)	\$ (0.0038)
Embedded Distributor - Hydro One #1	\$ 0.4288	\$ -	\$ (0.0348)	\$ (0.0038)
Embedded Distributor - Hydro One #2	\$ 0.3015	\$ -	\$ (0.0270)	\$ (0.0038)

GrandBridge Energy confirms that it had Class A customers in the GBE(E+) Rate Zone as of December 31, 2021. GBE has completed Tab 6 Class A Consumption Data in the 2023 IRM Model for the GBE(E+) Rate Zone and the resulting rate riders proposed in this application were calculated in Tab 6.1a GA Allocation. GBE has also followed the methodology in the 2023 IRM Model to determine the rate rider for Disposition of Variance – WMS Sub Account CBR Class B.

Monthly fixed rate riders have been calculated in the model for customers who transitioned between Class A and Class B during 2021 for their portion of the GA and WMS Sub Account CBR Class B variances.

4.3.1 Overview of Accounting Error

In the 2018 IRM Application for the GBE(E+) Rate Zone², Global Adjustment balances of \$432,319 and CBR balances of \$52,627 were approved for disposition from four Class A/B transition customers in the Cambridge North Dumfries (“CND”) service territory. The balances approved for disposition were then recorded in Account 1595 (2018).

Table 5 and Table 6 provide a breakdown of the GA and CBR balances allocated to Class A/B transition customers from the 2018 IRM Application for the GBE(E+) Rate Zone in the CND service territory.

Table 5: Allocation of GA Balances to ICI Transition Customers – 2018 GBE(E+) Rate Zone

² EB-2017-0030

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers					
		Total			
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	1,409,217,344			
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	248,144,034			
Transition Customers' Portion of Total Consumption	C=B/A	17.61%			
Allocation of Total GA Balance \$					
Total GA Balance	D	\$	2,455,154		
Transition Customers Portion of GA Balance	E=C*D	\$	432,319		
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$	2,022,834		
Allocation of GA Balances to Class A/B Transition Customers					
# of Class A/B Transition Customers	4				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1		24,285,218	9.79%	\$ 42,310	\$ 3,526
Customer 2		197,449,350	79.57%	\$ 343,998	\$ 28,667
Customer 3		9,343,459	3.77%	\$ 16,278	\$ 1,357
Customer 4		17,066,007	6.88%	\$ 29,733	\$ 2,478
Total		248,144,034	100.00%	\$ 432,319	

Table 6: Allocation of CBR Balances to ICI Transition Customers – 2018 GBE(E+) Rate Zone

Allocation of total Consumption (kWh) between Class B and Class A/B Transition Customers				
		Total	2016	2015
Total Class B Consumption for Years During Balance Accumulation (Total Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	2,588,998,394	1,299,026,289	1,289,972,105
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	248,144,034	129,616,562	118,527,472
Transition Customers' Portion of Total Consumption	C=B/A	9.58%	1,169,409,727	1,171,444,633

Allocation of Total CBR Class B Balance \$			
Total CBR Class B Balance	D	\$	549,083
Transition Customers Portion of CBR Class B Balance	E=D*C	\$	52,627
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$	496,456

Allocation of CBR Class B Balances to Transition Customers							
# of Class A/B Transition Customers	4						
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2016	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2015	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments	
Customer 1	24,285,218	9,164,576	15,120,642	9.79%	\$ 5,150	\$	429
Customer 2	197,449,350	120,451,986	76,997,364	79.57%	\$ 41,876	\$	3,490
Customer 3	9,343,459	-	9,343,459	3.77%	\$ 1,982	\$	165
Customer 4	17,066,007	-	17,066,007	6.88%	\$ 3,619	\$	302
Total	248,144,034	129,616,562	118,527,472	100.00%	\$ 52,627	\$	4,386

Customer 4 from the above tables was issued a final bill prior to the effective date of the rate riders and the GA amount of \$29,733 and CBR amount of \$3,619 were not recovered. As a result, the total GA recovery from Class A/B transition customers in 2018 was \$402,586, the total CBR recovery was \$49,008, and the total amount recovered from transition customers was \$451,564.

The rate rider revenues from transition customers were recorded in Account 4007 for the Global Adjustment recoveries and Account 4062 for the CBR recoveries during the period May 1, 2018 to April 30, 2019. At the time of recovery, the rate riders should have been recorded to Account 1595 (2018). Since the recoveries were recorded to Account 4007 and Account 4062, the balances were ultimately transferred to Account 1589 and Account 1580 as part of the monthly RSVA accounting process. These amounts were not recognized in Account 1595 (2018) to offset the disposition amount.

This issue was identified in 2022 when preparing the detailed 1595 Workform in support of GrandBridge Energy's 2023 IRM Application – Phase 1. The following correcting accounting entry was recorded in the General Ledger in 2022 and has been captured in the filed Principal Adjustments on the DVA Continuity Schedule:

Dr. Account 1589	\$402,586
Dr. Account 1580, Sub-account CBR Class B	\$49,008
Cr. Account 1595 (2018)	(\$451,594)

GrandBridge Energy notes that the error was: i) within the control of former legal entity, Energy+ Inc.; ii) the first occurrence for Energy+ and an isolated issue; iii) inadvertent and not due to lack of guidance from the OEB; and iv) not an issue experienced by other distributors to GrandBridge Energy's understanding.

In 2019, an initial 1595 Workform was prepared to validate the residual balance however the results did not reveal the issue. The initial 1595 Workform was prepared using the pre-populated customer classes that harmonized the customer classes of the CND and BCP service territories. When the service territory results were aggregated, the remaining unreconciled balances in the 1595 Workform were minimal. The 1595 Workform submitted with this application has been recreated by GrandBridge Energy to capture all of the specific rate riders from both the CND and BCP service territories.

Since the recoveries from Class A/B transition customers occurred from May 1, 2018 to April 30, 2019, the accounting issue effected the disposition of Account 1580 and Account 1589 balances in the 2020 and 2021 IRM Applications for the GBE(E+) Rate Zone. The following tables summarize the impacts of the error on the 2020 and 2021 IRM Applications for the GBE(E+) Rate Zone. The allocation of Account 1589 balances to Class A transition customers and Class B customers is consistent with the allocation from the 2020 and 2021 IRM Applications. The error resulted in a reduction in the balances and amounts recovered from Account 1589 and Account 1580, Sub-account CBR Class B.

Table 7: Impact of 2018 Balances on 2020 IRM Application for GBE(E+) Rate Zone

Impact from 2018 Balances	Account 1589 Global Adjustment	Account 1580 CBR Class B	Total Impact
Quantification of error	(234,842)	(28,588)	(263,430)
Impact on 2020 Rate Application			
Class A transition customers	(11,883)	(683)	(12,566)
Class B non WMP customers	(222,959)	(27,905)	(250,684)

Table 8: Impact of 2019 Balances on 2021 IRM Application for GBE(E+) Rate Zone

Impact from 2019 Balances	Account 1589 Global Adjustment	Account 1580 CBR Class B	Total Impact
Quantification of error	(167,744)	(20,420)	(188,164)
Impact on 2021 Rate Application			
Class A transition customers	(12,262)	(686)	(12,948)
Class B non WMP customers	(155,482)	(19,734)	(175,216)

Table 9: Overall Impact on IRM Applications for GBE(E+) Rate Zone

Overall Impact	Account 1589 Global Adjustment	Account 1580 CBR Class B	Total Impact
Quantification of error	(402,586)	(49,008)	(451,594)
Impact on 2020 & 2021 Applications			
Class A transition customers	(24,145)	(1,369)	(25,514)
Class B non WMP customers	(378,441)	(47,639)	(426,080)

4.3.2 Commodity Accounts 1588 and 1589

On February 21, 2019, the OEB issued its letter entitled Accounting Guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment as well as the related accounting guidance. The accounting guidance was effective January 1, 2019 and was to be implemented by August 31, 2019. GrandBridge Energy’s predecessors both reviewed their RPP Settlement processes and identified process changes required for compliance with the new guidance that were put in effect as of August 31, 2019.

The accounting guidance provided a construct for GrandBridge Energy’s predecessors that enabled greater transparency in the estimation and accounting processes and highlighted areas

for improvement. Since implementing the new accounting guidance, the predecessor utilities have continued to refine processes to improve the accuracy of estimates and implement additional controls for validation as part of the monthly processes. These process changes were designed for timely identification of issues and allowed focus on continual improvement. The merger integration for GrandBridge Energy presents an opportunity to evaluate the elements of both legacy processes and adopt a new process that incorporates and builds on the strengths of both legacy utilities.

GrandBridge Energy's predecessors received approval for final disposition of historical pre-2019 commodity account balances in previous rate applications. GrandBridge Energy is confident in its RPP settlement and related accounting processes and is requesting final disposition of account balances.

GrandBridge Energy does not use the actual Global Adjustment price to bill any customers, and therefore has made no proposal to exclude any non-RPP customers from being charged the Global Adjustment Rate Rider for this reason (except for WMP customers and Class A and former Class A customers).

4.3.3 Global Adjustment Analysis Workform

The purpose of the GA Workform is to compare the balance in Account 1589 to the expected balance based on Global Adjustment rates and consumption statistics. Discrepancies between the actual and expected balance are to be explained and quantified, and any remaining, unexplained discrepancy will be assessed for materiality. The OEB has set a threshold of +/-1% as the materiality threshold.

GrandBridge Energy has prepared the GA Workform for 2018 through 2021 due to the accounting error that impacted prior year balances, and GBE has incorporated revisions to reflect principal adjustments in the corresponding years. The GA Workform has been included in Attachment B. The GA variances calculated in the GA Analysis Workform GBE(E+) Rate Zone are all within the materiality threshold.

4.3.4 Class A and Class B Customers

Customers who participate in the Industrial Conservation Initiative ("ICI") are referred to as "Class A". These customers pay Global Adjustment ("GA") and Capacity Based Recovery ("CBR")

charges based on their Peak Demand Factor or PDF. Distributors settle GA costs with Class A customers based on actual GA prices and do not allocate GA variance balances to these customers for the period that customers were designated Class A.

Most customers pay the GA charge and CBR charges based on the amount of electricity they consume in a month (kWh). These customers are referred to as “Class B”.

Consistent with Section 3.2.5.2 of the Chapter 3 Requirements, GrandBridge Energy has calculated adjustments in the 2023 IRM Model for the GBE(E+) Rate Zone so that Class A customers are not charged for the GA or CBR variances that was accumulated for the period they were ICI participants.

4.3.5 Global Adjustment Disposition

GBE has completed Tab 6. Class A Consumption Data of the 2023 IRM Model for the GBE(E+) Rate Zone, which identifies 11 customers who transitioned in or out of the ICI program in 2021, their rate class, and their consumption and demand while in Class A and in Class B. Tab 6. has also been populated to identify the consumption and demand by class of customers enrolled in ICI for all of 2021.

Tab 6.1a GA Allocation then allocates the GA Balance to transition customers based on consumption while in Class B. Table 10 presents the allocation of the GA balances to the Class A/B transition customers for the GBE(E+) Rate Zone and the resulting customer-specific equal monthly rate rider for each of those customers.

Global Adjustment Rate Riders for Class B, non-transitioning customers have been calculated in Tab 6.1 GA of the 2023 IRM Model. The balance of Account 1589-RSVA Global Adjustment after allocation to transition customers is designed to be recovered from Class B, non-RPP, non-WMP customers based on kWh for each class (consistent with the treatment described in Section 3.2.5.2 of the Chapter 3 Requirements). Table 11 summarizes the amount allocated to non-transition Class B customers for the GBE(E+) Rate Zone and the calculation of the GA rate riders.

Table 10: Allocation of GA Variance to ICI Transition Customers for GBE(E+) Rate Zone

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers					
		Total	2021		
Non-RPP Consumption Less WMP Consumption	A	891,691,871	891,691,871		
Less Class A Consumption for Partial Year Class A Customers	B	28,461,561	28,461,561		
Less Consumption for Full Year Class A Customers	C	326,663,545	326,663,545		
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	536,566,765	536,566,765		
All Class B Consumption for Transition Customers	E	27,245,128	27,245,128		
Transition Customers' Portion of Total Consumption	F = E/D	5.08%			

Allocation of Total GA Balance \$			
Total GA Balance	G	-\$	2,032,621
Transition Customers Portion of GA Balance	H=F*G	-\$	103,210
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	1,929,411

Allocation of GA Balances to Class A/B Transition Customers						
# of Class A/B Transition Customers	11					
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2021	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments	
Customer 1	2,322,716	2,322,716	8.53%	-\$	8,799	-\$ 733
Customer 2	3,142,301	3,142,301	11.53%	-\$	11,904	-\$ 992
Customer 3	7,671,711	7,671,711	28.16%	-\$	29,062	-\$ 2,422
Customer 4	2,222,226	2,222,226	8.16%	-\$	8,418	-\$ 702
Customer 5	1,956,227	1,956,227	7.18%	-\$	7,411	-\$ 618
Customer 6	607,369	607,369	2.23%	-\$	2,301	-\$ 192
Customer 7	1,385,144	1,385,144	5.08%	-\$	5,247	-\$ 437
Customer 8	1,029,112	1,029,112	3.78%	-\$	3,898	-\$ 325
Customer 9	4,094,235	4,094,235	15.03%	-\$	15,510	-\$ 1,292
Customer 10	1,776,850	1,776,850	6.52%	-\$	6,731	-\$ 561
Customer 11	1,037,237	1,037,237	3.81%	-\$	3,929	-\$ 327
Total	27,245,128	27,245,128	100.00%	-\$	103,210	-\$

Table 11: Class B GA Rate Rider Calculation by Rate Class for GBE(E+) Rate Zone

GBE(E+) Rate Zone - Rate Class	Unit	Non-RPP Metered 2021 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider
		kWh			
Residential	kWh	6,803,349	1.3%	(\$25,772)	(\$0.0038)
GS<50 kW	kWh	26,130,430	5.1%	(\$98,987)	(\$0.0038)
GS> 50 to 999 kW	kWh	330,475,850	64.9%	(\$1,251,908)	(\$0.0038)
GS> 1,000 to 4,999 kW	kWh	50,847,341	10.0%	(\$192,620)	(\$0.0038)
Large Use	kWh	0	0.0%	\$0	\$0.0000
Unmetered Scattered Load	kWh	209,748	0.0%	(\$795)	(\$0.0038)
Street Lighting	kWh	5,450,990	1.1%	(\$20,649)	(\$0.0038)
Sentinel Lighting	kWh	0	0.0%	\$0	\$0.0000
Embedded Distributor - Hydro One CND	kWh	13,957,220	2.7%	(\$52,873)	(\$0.0038)
Embedded Distributor - Waterloo North Hydro	kWh	0	0.0%	\$0	\$0.0000
Embedded Distributor - Brantford	kWh	289,051	0.1%	(\$1,095)	(\$0.0038)
Embedded Distributor - Hydro One #1	kWh	14,208,286	2.8%	(\$53,824)	(\$0.0038)
Embedded Distributor - Hydro One #2	kWh	60,949,373	12.0%	(\$230,888)	(\$0.0038)
Total		509,321,638	100.0%	(\$1,929,411)	

4.3.6 Capacity Based Recovery (CBR) Disposition

Similar to the Global Adjustment, CBR is charged to Class B customers on the basis of their consumption, and GrandBridge Energy settles CBR on a different basis with Class A customers.

The variances associated with Class A and Class B customers for CBR are tracked in separate RSVA 1580 in sub accounts.

The balance of the Class A sub accounts for the GBE(E+) Rate Zone is \$0, consistent with the expectations in the OEB’s CBR Accounting Guidance. The Class B variance for the GBE(E+) Rate Zone has been allocated based on non-WMP consumption in each class, adjusted for transitioning Class A/B customers during 2021.

Tab 6.2a CBR Allocation allocates the balance in Account 1580 - RSVA Wholesale Market Service Charge balance to transition customers based on consumption while in Class B. Table 12 presents the allocation of the CBR balances to the Class A/B transition customers for the GBE(E+) Rate Zone and the resulting customer-specific equal monthly rate rider for those customers.

Table 12: Allocation of CBR Class B Variance to ICI Transition Customers

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers			
		Total	2021
Total Consumption Less WMP Consumption	A	1,639,486,239	1,639,486,239
Less Class A Consumption for Partial Year Class A Customers	B	28,461,561	28,461,561
Less Consumption for Full Year Class A Customers	C	326,663,545	326,663,545
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,284,361,133	1,284,361,133
All Class B Consumption for Transition Customers	E	27,245,128	27,245,128
Transition Customers' Portion of Total Consumption	F = E/D	2.12%	

Allocation of Total CBR Class B Balance \$			
Total CBR Class B Balance	G	-\$	93,498
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	1,983
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	91,514

Allocation of CBR Class B Balances to Transition Customers						
# of Class A/B Transition Customers	11					
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2021	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments	
Customer 1	2,322,716	2,322,716	8.53%	-\$	169	-\$ 14
Customer 2	3,142,301	3,142,301	11.53%	-\$	229	-\$ 19
Customer 3	7,671,711	7,671,711	28.16%	-\$	558	-\$ 47
Customer 4	2,222,226	2,222,226	8.16%	-\$	162	-\$ 13
Customer 5	1,956,227	1,956,227	7.18%	-\$	142	-\$ 12
Customer 6	607,369	607,369	2.23%	-\$	44	-\$ 4
Customer 7	1,385,144	1,385,144	5.08%	-\$	101	-\$ 8
Customer 8	1,029,112	1,029,112	3.78%	-\$	75	-\$ 6
Customer 9	4,094,235	4,094,235	15.03%	-\$	298	-\$ 25
Customer 10	1,776,850	1,776,850	6.52%	-\$	129	-\$ 11
Customer 11	1,037,237	1,037,237	3.81%	-\$	76	-\$ 6
Total	27,245,128	27,245,128	100.00%	-\$	1,983	-\$ 165

CBR Rate Riders for Class B, non-transitioning customers have been calculated in Tab 6.2 CBR of the 2023 IRM Model. The balance of Account 1580 - RSVA Wholesale Market Service Charge after allocation to transition customers is designed to be recovered from non-RPP, non-WMP

customers for each class. Table 13 summarizes the amount allocated to non-transition Class B customers for the GBE(E+) Rate Zone and the calculation of the CBR rate riders.

Table 13: Class B CBR Rate Rider Calculation by Rate Class for GBE(E+) Rate Zone

GBE(E+) Rate Zone - Rate Class	Unit	Non-RPP Metered 2021 Consumption for Current Class B Customers (Non-RPP Consumption excluding 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
		kWh	kW			
Residential	kWh	524,115,883	0	41.7%	(\$38,154)	(\$0.0001)
GS<50 kW	kWh	202,641,930	3,880	16.1%	(\$14,752)	(\$0.0001)
GS> 50 to 999 kW	kW	382,007,496	1,201,082	30.4%	(\$27,809)	(\$0.0232)
GS> 1,000 to 4,999 kW	kW	50,847,341	119,634	4.0%	(\$3,702)	(\$0.0309)
Large Use	kW	0	0	0.0%	\$0	\$0.0000
Unmetered Scattered Load	kWh	2,176,342	0	0.2%	(\$158)	(\$0.0001)
Street Lighting	kW	5,913,049	16,510	0.5%	(\$430)	(\$0.0260)
Sentinel Lighting	kW	10,035	242	0.0%	(\$1)	(\$0.0041)
Embedded Distributor - Hydro One CND	kW	13,957,220	28,237	1.1%	(\$1,016)	(\$0.0360)
Embedded Distributor - Waterloo North Hydro	kW	0	0	0.0%	\$0	\$0.0000
Embedded Distributor - Brantford	kW	289,051	868	0.0%	(\$21)	(\$0.0242)
Embedded Distributor - Hydro One #1	kW	14,208,286	29,703	1.1%	(\$1,034)	(\$0.0348)
Embedded Distributor - Hydro One #2	kW	60,949,373	164,301	4.8%	(\$4,437)	(\$0.0270)
Total		1,257,116,006	1,564,456	100.0%	(\$91,514)	

4.3.7 Wholesale Market Participants (WMPs)

WMPs are customers that arrange to be billed directly by the IESO for certain charges. GrandBridge Energy has the following WMP customer counts in the GBE(E+) Rate Zone:

- 3 in the GS> 50 to 999 kW customer class
- 1 in the GS> 1,000 to 4,999 kW customer class; and
- 1 in the Embedded Distributor WNH class.

Consistent with the expectations set out in Section 3.2.5.1 of the Chapter 3 Requirements, GBE only bills certain rates to these customers - primarily Distribution and Transmission rates. GBE has used the methods set out in the 2023 IRM Model to allocate only the DVA balances associated with the charges billed to WMPs to this sub-class of customers

4.3.8 Principal Adjustments

Table 14 – Principal Adjustments summarizes the principal adjustments recorded in the 2023 IRM Model for the GBE(E+) Rate Zone. The table also highlights the variances between the continuity schedule balances and the RRR balances populated in the 2023 IRM Model.

Table 14 – Principal Adjustments

Account	Description	RRR		Adjustment Description
		Principal Adjustments	Reconciling Items	
1580	Variance WMS – Sub-account CBR Class	49,008	49,008	Correction of accounting issue related to rate rider recovery for Class A/B transition customers
1580 Total		49,008	49,008	
1589	RSVA - Global Adjustment	(107,297)	-	Reversal of prior year unbilled differences
1589	RSVA - Global Adjustment	(114,699)	(114,699)	Current year unbilled differences
1589	RSVA - Global Adjustment	402,586	402,586	Correction of accounting issue related to rate rider recovery for Class A/B transition customers
1589 Total		180,590	287,887	
1595	Disposition and Recovery/Refund of Regulatory Balances (2018)	(451,594)	(451,594)	Correction of accounting issue related to rate rider recovery for Class A/B transition customers
1595 Total		(451,594)	(451,594)	

Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2018)

The principal adjustment of (\$451,594) in Account 1595 represents the accounting entry that corrects the issue related to rate rider recovery for Class A/B transition customers that was detailed in Section 4.3.1.

Account 1595 – Variance WMS – Sub-account CBR Class

The principal adjustment of 49,008 in Account 1580 represents the accounting entry that corrects the issue related to rate rider recovery for Class A/B transition customers that was detailed in Section 4.3.1.

Account 1589 – RSVA Global Adjustment:

The principal adjustment of \$180,590 in Account 1589 represents:

- i. the removal of prior year unbilled differences resulting in an adjustment of (\$107,297) – this is a reversal of the principal adjustment recorded in the DVA Continuity Schedule for 2020 balances in the 2022 IRM Application for the GBE(E+) Rate Zone;
- ii. the addition of current year unbilled differences resulting in an adjustment of (\$114,699) – this amount will be reversed in the DVA Continuity Schedule for 2022 balances

- iii. the accounting entry that corrects the issue related to rate rider recovery for Class A/B transition customers that was detailed in Section 4.3.1.

GA Workform Reconciling Item not included as Principal Adjustment

In the 2023 GA Analysis Workform for the GBE(E+) Rate Zone, a reconciling item of \$233,624 has been identified which has not been recorded as a Principal Adjustment. This amount represents the difference between the expected Class B GA Deferral Recovery charges from the IESO and the actual charges on Charge Type 6148 (“CT6148”) from March and April 2021.

GrandBridge Energy identified an error in the RPP consumption values submitted in the IESO 1598 Settlement for March and April 2021 that resulted in a lower estimation of Class B consumption used in calculating CT6148. GrandBridge Energy’s 1598 Settlement was adjusted in subsequent true-ups for March and April, however the IESO did not perform a true-up the charges for CT6148.

When the issue was brought forward to the IESO, their response indicated that there was no mechanism for adjusting the GA Deferral Recovery charges. In absence of a billing adjustment from the IESO, GrandBridge Energy is recommending that the resulting variance be refunded to customers through the disposition of Account 1589.

4.3.9 Disposition of Account 1595

GrandBridge Energy is requesting approval for disposition of Account 1595 (2018) balances of \$1,291,424 for the GBE(E+) Rate Zone. GrandBridge Energy confirms that disposition of residual balances for Account 1595 from 2018 has not previously occurred in the GBE(E+) Rate Zone.

In support of the disposition in the GBE(E+) Rate Zone, GBE has completed the 1595 Workform for Account 1595 from 2018. The reconciliation within the 1595 Workform assesses the balance in two groups: Account 1589 – Global Adjustment; and the remainder of Group 1 and Group 2 accounts. The 1595 Workform has been attached to the Application in Attachment C and in Excel format.

Table 15: 1595 Residual Balances - GBE(E+) Rate Zone summarizes the residual balances by component and identifies the collections/returns variance.

Table 15: 1595 Residual Balances – GBE(E+) Rate Zone

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any	n/a	n/a		n/a			\$0	
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$9,345,741	-\$584,477	-\$9,930,218	-\$10,260,912	\$330,694	-\$26,880	\$303,814	-3.3%
Account 1589 - Global Adjustment	-\$4,729,144	\$207,285	\$4,936,429	-\$4,040,950	\$895,479	\$92,130	\$987,609	18.1%
Total Group 1 and Group 2 Balances	-\$4,616,596	-\$377,192	-\$4,993,788	-\$6,219,962	\$1,226,174	\$65,250	\$1,291,424	-24.6%
Total residual balance per continuity schedule:							\$1,291,424	
Difference (any variance should be explained):							\$0	

The variance for the Account 1589 – Global Adjustment balance is 18.1% which exceeded the threshold of +/-10%. The remainder of the Group 1 and Group 2 accounts has a variance of (3.3%).

The 2018 rate riders for the GBE(E+) Rate Zone were effective prior to rate harmonization between the Cambridge North Dumfries (“CND”) service territory and Brant County Power (“BCP”) service territory and were effective from May 1, 2018 to April 30, 2019. GrandBridge Energy has completed the tables to calculate the expected variances for each rate rider by service territory within Account 1595 for 2018 including:

- Group 1 DVA Accounts (Excluding GA) for CND;
- Group 1 DVA Accounts (Excluding GA) for BCP;
- Group 1 DVA Accounts (Excluding GA) for Non-WMP for CND;
- RSVA – CBR Class B for CND;
- RSVA – Global Adjustment for CND; and
- RSVA – Global Adjustment for BCP.

The 1595 Workform details the following drivers that contribute to the residual balance of \$1,743,018 in Account 1595 for 2018:

- i) Higher uptake of the ICI program in 2018, resulting in lower recovery of balances for CBR Class B for CND, and Global Adjustment Class B for both CND and BCP. The billing determinants used in the rate rider calculations assumed 1 Class A customer and 4 Class A/B transition customers, and over the effective recovery period of the rate riders there were 21 Class A and 15 Class A/B transition customers. As a result of the increase in Class A customers, lower Class B consumption and demand was

- applied to the GA and CBR rate riders in the GS > 50 to 999 and GS > 1000 to 4999 classes.
- ii) Lower year over year demand from WMPs resulting in lower recovery of the Group 1 DVA Non-WMP balances for CND.
 - iii) Partially offsetting the balance was higher year over year demand for the GS > 50 to 4,999 kW rate class for BCP driving higher Group 1 DVA balance recoveries for BCP.

The remaining unreconciled difference of \$58,385 in the 1595 Workform is primarily attributable to the loss of a customer that was allocated Class A/B transition customer rate riders resulting in uncollected GA amounts of \$29,733 and CBR amounts of \$2,478 which is detailed in Section 4.3.1. The balance of the unreconciled amounts are attributed to rate rounding differences.

5. Conclusion

GrandBridge Energy requests approval for an Order approving or fixing just and reasonable rates for the distribution of electricity for the GBE(E+) Rate Zone with an effective date based on the receipt of the final decision from the OEB.

All of which is respectfully submitted this 27th day of January 2023.

Attachment A:

2023 IRM Rate Generator Model for GBE(E+) Rate Zone

Incentive Rate-setting Mechanism Rate Generator for 2023 Filers

Quick Link
Ontario Energy Board's 2023 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Energy+ Inc.
Assigned EB Number	EB-2022-0305
Name of Contact and Title	Dan Molon, Director, Regulatory Affairs & Financial Planning
Phone Number	519-621-3530 x2340
Email Address	dmolon@grandbridgeenergy.com
We are applying for rates effective	January 1, 2023
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2019

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
For all the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2020 balances that were reviewed in the 2022 rate application were to be selected, select 2020.

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes.

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.

b) If the account balances were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.

ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was were last approved on a final basis.

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 of the year-end balances that were last approved for disposition on an interim basis.

ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that 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.)

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)?

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)?

7. Retail Transmission Service Rates: Energy+ Inc. is: **Partially Embedded** Within **Hydro One Networks Inc., GrandBridge Energy (formerly Brantford Power Inc.)** Distribution System(s)

8. Have you transitioned to fully fixed rates? **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.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM 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.



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2023 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.

		2021									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments ¹ during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	0				0	0			0	
Smart Metering Entity Charge Variance Account	1551	0				0	0			0	
RSVA - Wholesale Market Service Charge ²	1580	(1,150,310)	1,268,611	(387,583)		505,884	(19,904)	(1,000)	(16,960)	(3,945)	
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class B ⁵	1580	(171,966)	(140,812)	(127,149)	49,008	(136,622)	(3,492)	(574)	(2,852)	(1,214)	
RSVA - Retail Transmission Network Charge	1584	0				0	0			0	
RSVA - Retail Transmission Connection Charge	1586	0				0	0			0	
RSVA - Power ⁴	1588	0				0	0			0	
RSVA - Global Adjustment ⁴	1589	2,169,372	(2,178,236)	1,327,475	180,590	(1,155,749)	84,684	(261)	69,642	14,781	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	2,054,967			(451,594)	1,603,373	(323,655)	11,705		(311,950)	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0			0	
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0			0	
RSVA - Global Adjustment requested for disposition	1589	2,169,372	(2,178,236)	1,327,475	180,590	(1,155,749)	84,684	(261)	69,642	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		732,691	1,127,799	(514,732)	(402,586)	1,972,636	(347,051)	10,131	(19,812)	0	
Total Group 1 Balance requested for disposition		2,902,063	(1,050,437)	812,743	(221,996)	816,887	(262,367)	9,870	49,830	0	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0		0	0			0	
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		2,902,063	(1,050,437)	812,743	(221,996)	816,887	(262,367)	9,870	49,830	0	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2023 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	2022				Projected Interest on Dec-31-2021 Balances				Account Disposition: Yes/No?	2.1.7 RRR ⁵ As of Dec 31, 2021	Variance RRR vs. 2021 Balance (Principal + Interest)
		Principal Disposition during 2022 - instructed by OEB	Interest Disposition during 2022 - instructed by OEB	Closing Principal Balances as of Dec 31, 2020 Adjusted for Disposition during 2022	Closing Interest Balances as of Dec 31, 2020 Adjusted for Disposition during 2022	Projected Interest from Jan 1, 2022 to Dec 31, 2022 on Dec 31, 2021 balance adjusted for disposition during 2022 ²	Projected Interest from Jan 1, 2023 to Apr 30, 2023 on Dec 31, 2021 balance adjusted for disposition during 2022 ²	Total Interest	Total Claim			
Group 1 Accounts												
LV Variance Account	1550			0	0	0		0	0		83,676	83,676
Smart Metering Entity Charge Variance Account	1551			0	0	0		0	0		(44,965)	(44,965)
RSVA - Wholesale Market Service Charge ⁵	1580	(762,727)	(7,292)	1,268,611	3,347	18,997		22,345	1,290,956		315,096	(186,843)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0	0		0	0		0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(44,817)	(895)	(91,804)	(319)	(1,375)		(1,693)	(93,498)		0	137,835
RSVA - Retail Transmission Network Charge	1584			0	0	0		0	0		3,589,280	3,589,280
RSVA - Retail Transmission Connection Charge	1586			0	0	0		0	0		396,785	396,785
RSVA - Power ⁴	1588			0	0	0		0	0		1,535,889	1,535,889
RSVA - Global Adjustment ⁴	1589	841,897	19,841	(1,997,646)	(5,060)	(29,915)		(34,975)	(2,032,621)		(1,428,855)	(287,888)
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			0	0	0		0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595			1,603,373	(311,950)			(311,950)	1,291,424	Yes	1,743,018	451,594
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595			0	0	0		0	0	No	196,588	196,588
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595			0	0	0		0	0	No	(231,997)	(231,997)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			0	0	0		0	0	No	42,049	42,049
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			0	0	0		0	0	No		
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595			0	0	0		0	0	No		0
RSVA - Global Adjustment requested for disposition	1589	841,897	19,841	(1,997,646)	(5,060)	(29,915)	0	(34,975)	(2,032,621)		(1,428,855)	(287,888)
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(807,544)	(8,187)	2,780,180	(308,921)	17,623	0	(291,298)	2,488,882		7,625,419	5,969,892
Total Group 1 Balance requested for disposition		34,353	11,654	782,534	(313,981)	(12,292)	0	(326,273)	456,261		6,196,564	5,682,004
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0		(1)	(1)
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		34,353	11,654	782,534	(313,981)	(12,292)	0	(326,273)	456,261		6,196,563	5,682,004



Incentive Rate-setting Mechanism Rate Generator for 2023 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 OEB to make adjustments to the IRM 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 (2018) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	524,115,883	0	6,803,349	0	0	0	524,115,883	0	50%		60,802
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	202,641,930	3,880	26,130,430	3,880	0	0	202,641,930	3,880	18%		6,645
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	464,755,498	1,453,673	404,363,335	1,253,651	8,860,517	17,062	455,894,981	1,436,611	7%		
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	240,552,872	561,296	214,462,116	517,490	26,090,756	43,806	214,462,116	517,490	7%		
LARGE USE SERVICE CLASSIFICATION	kW	144,867,973	352,232	144,867,973	352,232	0	0	144,867,973	352,232	17%		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,176,342	0	209,748	0	0	0	2,176,342	0	0%		
STREET LIGHTING SERVICE CLASSIFICATION	kW	5,913,049	16,510	5,450,990	15,217	0	0	5,913,049	16,510	0%		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	10,035	242	0	0	0	0	10,035	242	0%		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE CND	kW	13,957,220	28,237	13,957,220	28,237	0	0	13,957,220	28,237	0%		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - WATERLOO	kW	72,461,768	138,675	0	0	72,461,768	138,675	0	0	0%		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - BRANTFORD	kW	289,051	868	289,051	868	0	0	289,051	868	0%		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #1	kW	14,208,286	29,703	14,208,286	29,703	0	0	14,208,286	29,703	0%		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #2	kW	60,949,373	164,301	60,949,373	164,301	0	0	60,949,373	164,301	0%		
Total		1,746,899,280	2,749,617	891,691,871	2,365,579	107,413,041	199,543	1,639,486,239	2,550,074	100%	0	67,447

Threshold Test

Total Claim (including Account 1568)

\$456,261

Total Claim for Threshold Test (All Group 1 Accounts)

\$456,261

Threshold Test (Total claim per kWh) ²

\$0.0003 **Claim does not meet the threshold test.**

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

YES

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

² The Threshold Test does not include the amount in 1568.

³ 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 2023 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	allocated based on Total less WMP			allocated based on Total less WMP					
				1550	1551	1580	1584	1586	1588	1595_(2018)	1568	
RESIDENTIAL SERVICE CLASSIFICATION	30.0%	90.1%	32.0%	0	0	412,697	0	0	0	0	650,232	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	11.6%	9.9%	12.4%	0	0	159,563	0	0	0	0	232,715	0
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	26.6%	0.0%	27.8%	0	0	358,978	0	0	0	0	92,724	0
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	13.8%	0.0%	13.1%	0	0	168,871	0	0	0	0	84,201	0
LARGE USE SERVICE CLASSIFICATION	8.3%	0.0%	8.8%	0	0	114,071	0	0	0	0	218,121	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	0	0	1,714	0	0	0	0	2,583	0
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	0.0%	0.4%	0	0	4,656	0	0	0	0	2,970	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	8	0	0	0	0	129	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE CND	0.8%	0.0%	0.9%	0	0	10,990	0	0	0	0	1,550	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - WATERLOO	4.1%	0.0%	0.0%	0	0	0	0	0	0	0	1,550	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - BRANTFORD	0.0%	0.0%	0.0%	0	0	228	0	0	0	0	1,550	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #1	0.8%	0.0%	0.9%	0	0	11,188	0	0	0	0	1,550	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #2	3.5%	0.0%	3.7%	0	0	47,992	0	0	0	0	1,550	0
Total	100.0%	100.0%	100.0%	0	0	1,290,956	0	0	0	0	1,291,424	0

** 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 2023 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 GA account balance as at December 31, 2018, the period the GA variance accumulated would be 2019 to 2021.)

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, 2018, the period the CBR Class B variance accumulated would be 2019 to 2021.)

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		2021	
			July to December	January to June
Customer 1	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	2,042,452	2,322,716
		kW	7,129	9,130
		Class A/B	A	B
Customer 2	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	3,142,301	2,893,400
		kW	7,097	6,452
		Class A/B	B	A
Customer 3	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	7,671,711	8,519,286
		kW	16,284	17,002
		Class A/B	B	A
Customer 4	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	3,732,411	2,222,226
		kW	7,086	7,119
		Class A/B	A	B
Customer 5	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	1,956,227	2,310,660
		kW	6,361	6,917
		Class A/B	B	A
Customer 6	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	607,369	653,674
		kW	3,665	4,446
		Class A/B	B	A
Customer 7	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	1,385,144	1,490,661
		kW	3,484	3,730
		Class A/B	B	A
Customer 8	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	1,029,112	482,551
		kW	3,352	3,450
		Class A/B	B	A
Customer 9	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	3,799,629	4,094,235
		kW	7,897	8,148
		Class A/B	A	B
Customer 10	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	1,598,300	1,776,850
		kW	4,421	4,813
		Class A/B	A	B
Customer 11	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	1,037,237	938,537
		kW	3,401	3,142
		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 any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. if a customer transitioned from Class B to A in 2020, exclude this customer's consumption for 2020 but include this customer's consumption in 2021 as they were a Class A customer for the full year).

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

Rate Class	Rate Class		2021	
			kWh	kW
Rate Class 1	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	62,888,049	197,626
Rate Class 2	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	118,907,523	291,233
Rate Class 3	LARGE USE SERVICE CLASSIFICATION	kWh	144,867,973	352,232
		kW		

Incentive Rate-setting Mechanism Rate Generator for 2023 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

2020

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

		Total	2021
Non-RPP Consumption Less WMP Consumption	A	891,691,871	891,691,871
Less Class A Consumption for Partial Year Class A Customers	B	28,461,561	28,461,561
Less Consumption for Full Year Class A Customers	C	326,663,545	326,663,545
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	536,566,765	536,566,765
All Class B Consumption for Transition Customers	E	27,245,128	27,245,128
Transition Customers' Portion of Total Consumption	F = E/D	5.08%	

Allocation of Total GA Balance \$

Total GA Balance	G	-\$	2,032,621
Transition Customers Portion of GA Balance	H=F*G	-\$	103,210
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	1,929,411

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	11					
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2021	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments	
Customer 1	2,322,716	2,322,716	8.53%	-\$	8,799	-\$ 733
Customer 2	3,142,301	3,142,301	11.53%	-\$	11,904	-\$ 992
Customer 3	7,671,711	7,671,711	28.16%	-\$	29,062	-\$ 2,422
Customer 4	2,222,226	2,222,226	8.16%	-\$	8,418	-\$ 702
Customer 5	1,956,227	1,956,227	7.18%	-\$	7,411	-\$ 618
Customer 6	607,369	607,369	2.23%	-\$	2,301	-\$ 192
Customer 7	1,385,144	1,385,144	5.08%	-\$	5,247	-\$ 437
Customer 8	1,029,112	1,029,112	3.78%	-\$	3,898	-\$ 325
Customer 9	4,094,235	4,094,235	15.03%	-\$	15,510	-\$ 1,292
Customer 10	1,776,850	1,776,850	6.52%	-\$	6,731	-\$ 561
Customer 11	1,037,237	1,037,237	3.81%	-\$	3,929	-\$ 327
Total	27,245,128	27,245,128	100.00%	-\$	103,210	

Incentive Rate-setting Mechanism Rate Generator for 2023 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)

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 2021 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2021 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2021 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
	kWh	kWh	kWh	kWh					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	6,803,349	0	0	6,803,349	1.3%	(\$25,772)	(\$0.0038)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	26,130,430	0	0	26,130,430	5.1%	(\$98,987)	(\$0.0038)	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	404,363,335	62,888,049	10,999,436	330,475,850	64.9%	(\$1,251,908)	(\$0.0038)	kWh
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	214,462,116	118,907,523	44,707,252	50,847,341	10.0%	(\$192,620)	(\$0.0038)	kWh
LARGE USE SERVICE CLASSIFICATION	kWh	144,867,973	144,867,973	0	0	0.0%	\$0	\$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	209,748	0	0	209,748	0.0%	(\$795)	(\$0.0038)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	5,450,990	0	0	5,450,990	1.1%	(\$20,649)	(\$0.0038)	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
CND	kWh	13,957,220	0	0	13,957,220	2.7%	(\$52,873)	(\$0.0038)	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - WATERLOO	kWh	0	0	0	0	0.0%	\$0	\$0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - BRANTFORD	kWh	289,051	0	0	289,051	0.1%	(\$1,095)	(\$0.0038)	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #1	kWh	14,208,286	0	0	14,208,286	2.8%	(\$53,824)	(\$0.0038)	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #2	kWh	60,949,373	0	0	60,949,373	12.0%	(\$230,888)	(\$0.0038)	kWh
Total		891,691,871	326,663,545	55,706,688	509,321,638	100.0%	(\$1,929,411)		



Incentive Rate-setting Mechanism Rate Generator for 2023 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 2020

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

		Total	2021
Total Consumption Less WMP Consumption	A	1,639,486,239	1,639,486,239
Less Class A Consumption for Partial Year Class A Customers	B	28,461,561	28,461,561
Less Consumption for Full Year Class A Customers	C	326,663,545	326,663,545
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,284,361,133	1,284,361,133
All Class B Consumption for Transition Customers	E	27,245,128	27,245,128
Transition Customers' Portion of Total Consumption	F = E/D	2.12%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	-\$ 93,498
Transition Customers Portion of CBR Class B Balance	H=F*G	1,983
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$ 91,514

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		11				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2021	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		2,322,716	2,322,716	8.53%	-\$ 169	\$ 14
Customer 2		3,142,301	3,142,301	11.53%	-\$ 229	\$ 19
Customer 3		7,671,711	7,671,711	28.16%	-\$ 558	\$ 47
Customer 4		2,222,226	2,222,226	8.16%	-\$ 162	\$ 13
Customer 5		1,956,227	1,956,227	7.18%	-\$ 142	\$ 12
Customer 6		607,369	607,369	2.23%	-\$ 44	\$ 4
Customer 7		1,385,144	1,385,144	5.08%	-\$ 101	\$ 8
Customer 8		1,029,112	1,029,112	3.78%	-\$ 75	\$ 6
Customer 9		4,094,235	4,094,235	15.03%	-\$ 298	\$ 25
Customer 10		1,776,850	1,776,850	6.52%	-\$ 129	\$ 11
Customer 11		1,037,237	1,037,237	3.81%	-\$ 76	\$ 6
Total		27,245,128	27,245,128	100.00%	-\$ 1,983	\$ 165

Incentive Rate-setting Mechanism Rate Generator for 2023 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 2020

		Total Metered 2021 Consumption Minus WMP		Total Metered 2021 Consumption for Full Year Class A Customers		Total Metered 2021 Consumption for Transition Customers		Metered 2021 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	524,115,883	0	0	0	0	0	524,115,883	0	41.7%	(\$38,154)	(\$0.0001)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	202,641,930	3,880	0	0	0	0	202,641,930	3,880	16.1%	(\$14,752)	(\$0.0001)	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	455,894,981	1,436,611	62,888,049	197,626	10,999,436	37,904	382,007,496	1,201,082	30.4%	(\$27,809)	(\$0.0232)	kW
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	214,462,116	517,490	118,907,523	291,233	44,707,252	106,623	50,847,341	119,634	4.0%	(\$3,702)	(\$0.0309)	kW
LARGE USE SERVICE CLASSIFICATION	kW	144,867,973	352,232	144,867,973	352,232	0	0	0	0	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,176,342	0	0	0	0	0	2,176,342	0	0.2%	(\$158)	(\$0.0001)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	5,913,049	16,510	0	0	0	0	5,913,049	16,510	0.5%	(\$430)	(\$0.0260)	kW
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	10,035	242	0	0	0	0	10,035	242	0.0%	(\$1)	(\$0.0041)	kW
CND	kW	13,957,220	28,237	0	0	0	0	13,957,220	28,237	1.1%	(\$1,016)	(\$0.0360)	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - WATERLOO	kW	0	0	0	0	0	0	0	0	0.0%	\$0	\$0.0000	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - BRANTFORD	kW	289,051	868	0	0	0	0	289,051	868	0.0%	(\$21)	(\$0.0242)	kW
#1	kW	14,208,286	29,703	0	0	0	0	14,208,286	29,703	1.1%	(\$1,034)	(\$0.0348)	kW
#2	kW	60,949,373	164,301	0	0	0	0	60,949,373	164,301	4.8%	(\$4,437)	(\$0.0270)	kW
Total		1,639,486,239	2,550,074	326,663,545	841,092	55,706,688	144,526	1,257,116,006	1,564,456	100.0%	(\$91,514)		

Incentive Rate-setting Mechanism Rate Generator for 2023 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	Rate Rider Recovery to be used below
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 ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider for			Revenue Reconcil
								Deferral/Variance Account Rate Rider ²	Non-WMP (if applicable) ²	Account 1568 Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	524,115,883	0	524,115,883	0	1,062,928		0.0020	0.0000	0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	202,641,930	3,880	202,641,930	3,880	392,278		0.0019	0.0000	0.0000	
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	464,755,498	1,453,673	455,894,981	1,436,611	92,724	358,978	0.0638	0.2499	0.0000	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	240,552,872	561,296	214,462,116	517,490	84,201	168,871	0.1500	0.3263	0.0000	
LARGE USE SERVICE CLASSIFICATION	kW	144,867,973	352,232	144,867,973	352,232	332,193		0.9431	0.0000	0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,176,342	0	2,176,342	0	4,297		0.0020	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	5,913,049	16,510	5,913,049	16,510	7,626		0.4619	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	10,035	242	10,035	242	137		0.5663	0.0000	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE	kW	13,957,220	28,237	13,957,220	28,237	12,540		0.4441	0.0000	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - WATERLOO	kW	72,461,768	138,675	0	0	1,550		0.0112	0.0000	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - BRANTFORD	kW	289,051	868	289,051	868	1,777		2.0476	0.0000	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #1	kW	14,208,286	29,703	14,208,286	29,703	12,738		0.4288	0.0000	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - HYDRO ONE #2	kW	60,949,373	164,301	60,949,373	164,301	49,542		0.3015	0.0000	0.0000	
											2,560,506.12

¹ 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.

² Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) 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.

Attachment B:

Global Adjustment Work Form for GBE(E+) Rate Zone



GA Analysis Workform for 2023 Rate Applications

Version 1.0

Input cells

Drop down cells

Utility Name ENERGY+ INC.

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

- a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the account balances were last approved on an interim basis, and
 - i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis. OR
 - ii) there are changes to the previously approved interim balances, select the year of the year-end balances that 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.

Year Selected

2017

(e.g. If the 2020 balances that were reviewed in the 2022 rate application were to be selected, select 2020)

Instructions:

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.

For example:

- Scenario a - If 2020 balances were last approved on a final basis - Select 2020 and a GA Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2020 balances were last approved on an interim basis and there are no changes to 2020 balances - Select 2020 and a GA Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2020 balances were last approved on an interim basis, there are changes to 2020 balances, and 2019 balances were last approved for disposition - Select 2019 and GA Analysis Workforms for 2020 and 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the GA Analysis Workform for each year generated.

3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.

4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the 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 and principal adjustments.

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
2018	\$ (1,233,304)	\$ (703,041)	\$ (480,456)	\$ (1,183,497)	\$ 49,807	\$ 60,908,912	0.1%
2019	\$ 1,618,899	\$ 1,066,348	\$ 708,035	\$ 1,774,383	\$ 155,484	\$ 66,525,107	0.2%
2020	\$ 407,430	\$ 782,412	\$ (337,241)	\$ 445,171	\$ 37,741	\$ 62,906,178	0.1%
2021	\$ (1,964,035)	\$ (2,178,236)	\$ 11,627	\$ (2,166,609)	\$ (202,575)	\$ 43,631,273	-0.5%
Cumulative Balance	\$ (1,171,010)	\$ (1,032,517)	\$ (98,035)	\$ (1,130,552)	\$ 40,458	\$ 233,971,471	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2018	0.0%
2019	0.0%
2020	0.0%
2021	0.0%
Cumulative Balance	0.0%

GA Analysis Workform

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

Year	2018			
Total Metered excluding WMP	C = A+B	1,664,945,457	kWh	100%
RPP	A	714,025,368	kWh	42.9%
Non-RPP	B = D+E	950,920,089	kWh	57.1%
Non-RPP Class A	D	316,960,390	kWh	19.0%
Non-RPP Class B*	E	633,959,699	kWh	38.1%

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

Note 3 **GA Billing Rate**

GA is billed on the

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

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

Note 4 **Analysis of Expected GA Amount**

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 Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = P*L	N=M-K
January	55,762,308	55,647,980	62,654,828	62,766,156	0.08777	\$ 5,509,249	0.08738	\$ 4,228,130	\$ (1,281,118)
February	58,689,441	62,654,828	55,198,533	51,233,146	0.07333	\$ 3,759,527	0.08167	\$ 4,184,211	\$ 427,284
March	52,882,394	55,198,533	58,265,786	55,949,647	0.07877	\$ 4,407,154	0.09481	\$ 5,304,586	\$ 897,432
April	54,639,430	58,265,786	59,902,422	56,276,065	0.09810	\$ 5,520,682	0.09959	\$ 5,604,533	\$ 83,851
May	54,846,131	59,902,422	63,504,125	58,447,834	0.09392	\$ 5,489,421	0.10793	\$ 6,308,275	\$ 818,854
June	51,816,890	63,504,125	63,539,833	51,852,568	0.13336	\$ 6,915,059	0.11896	\$ 6,168,382	\$ (746,677)
July	57,629,272	63,539,833	58,673,929	52,763,368	0.08502	\$ 4,485,942	0.07737	\$ 4,082,302	\$ (403,640)
August	57,793,694	58,673,929	57,120,280	56,240,045	0.07790	\$ 4,381,099	0.07490	\$ 4,212,379	\$ (168,720)
September	58,306,095	57,120,280	53,494,173	54,679,989	0.08424	\$ 4,606,242	0.08584	\$ 4,693,730	\$ 87,488
October	54,829,380	53,494,173	55,922,464	57,257,671	0.08921	\$ 5,107,957	0.12059	\$ 6,904,703	\$ 1,796,746
November	54,421,287	55,922,464	57,111,202	55,610,025	0.12235	\$ 6,803,887	0.09855	\$ 5,480,368	\$ (1,323,519)
December	54,528,115	57,111,202	53,060,036	50,476,948	0.09198	\$ 4,642,870	0.07404	\$ 3,737,313	\$ (905,556)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	666,144,407	701,035,555	698,447,611	663,556,463		\$ 61,626,487		\$ 60,908,912	\$ (717,574)

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P*Q/R
659,470,103	663,556,463	4,086,360	0.12621	(515,730)

**Equal to (ACEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/total retail Class B kWh)

**Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance \$ (1,233,304)

Calculated Loss Factor 1.0467
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0335
Difference 0.0132

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

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

The pre-populated consumption figures in Cells D17 and D18 do not capture RRR revisions that were submitted. Non-RPP Class A also

Note 5 **Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
			Principal Adjustment on DVA Continuity Schedule If "no", please provide an explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (703,041)		
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			
2a) Remove prior year end unbilled to actual revenue differences	\$ (58,694)	Remove difference between unbilled and actual consumption for Class B Non-RPP customers	
2b) Add current year end unbilled to actual revenue differences			
3a) Remove difference between prior year accrual/forecast to actual from long term load transfers			
3b) Add difference between current year accrual/forecast to actual from long term load transfers			
4) Remove GA balances pertaining to Class A customers			
5a) Significant prior period billing adjustments recorded in current year			
5b) Significant current period billing adjustments recorded in other year(s)			
6) Differences in GA IESO posted rate and rate charged on IESO invoice			
7)	\$ (640,180)	Reversal of adjustment for 2017 that corrected RPP/Non-RPP allocation and removed Embedded Generation	
8)	\$ (4,541)	Adjustment related to change in accounting process for RPP Settlement	
9)	\$ 222,959	Correction to accounting error related to rate rider recoveries from Class A/B transition customers	
10)			
Adjusted Net Change in Principal Balance in the GL	\$ (1,183,497)		
Net Change in Expected GA Balance in the Year Per Analysis	\$ (1,233,304)		
Unresolved Difference	\$ 49,807		
Unresolved Difference as % of Expected GA Payments to IESO	0.1%		

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	1,832,048,526	kWh	100%
RPP	A	700,405,544	kWh	42.9%
Non-RPP	B = D+E	931,642,982	kWh	57.1%
Non-RPP Class A	D	337,039,078	kWh	20.7%
Non-RPP Class B*	E	594,603,904	kWh	36.4%

*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

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

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

Note 4 Analysis of Expected GA Amount

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled 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 Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = L	N=M-K
January	56,995,453			56,995,453	0.06741	\$ 3,842,063	0.08092	\$ 4,612,072	\$ 770,009
February	50,810,244			50,810,244	0.09657	\$ 4,906,745	0.08812	\$ 4,477,399	\$ (429,347)
March	54,042,893			54,042,893	0.08105	\$ 4,380,176	0.08041	\$ 4,345,589	\$ (34,587)
April	50,068,456			50,068,456	0.08129	\$ 4,070,065	0.12333	\$ 6,174,943	\$ 2,104,878
May	50,534,622			50,534,622	0.12860	\$ 6,498,752	0.12604	\$ 6,369,384	\$ (129,369)
June	50,263,563			50,263,563	0.12444	\$ 6,254,799	0.13728	\$ 6,900,182	\$ 645,384
July	54,074,277			54,074,277	0.13527	\$ 7,314,627	0.09645	\$ 5,215,464	\$ (2,099,163)
August	51,037,116			51,037,116	0.07211	\$ 3,680,286	0.12607	\$ 6,434,249	\$ 2,753,963
September	48,302,183			48,302,183	0.12934	\$ 6,247,404	0.12263	\$ 5,923,297	\$ (324,108)
October	47,672,641			47,672,641	0.17878	\$ 8,522,915	0.13680	\$ 6,521,617	\$ (2,001,297)
November	49,288,852			49,288,852	0.10727	\$ 5,287,215	0.09953	\$ 4,905,719	\$ (381,496)
December	49,835,768			49,835,768	0.08569	\$ 4,270,427	0.09321	\$ 4,645,192	\$ 374,765
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	612,926,067	-	-	612,926,067		\$ 65,275,475		\$ 66,525,107	\$ 1,249,631

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
616,155,417	612,926,067	3,229,349	0.11435	\$ 369,267

*Equal to (AGEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh)
 **Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance | \$ 1,618,899

Calculated Loss Factor 1.0308
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0335
 Difference -0.0027

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

Energy+ is proposing to use more precisely allocated monthly kWh volume data. As part of its review of commodity acc

b) Please provide an explanation in the text box 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
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 1,066,348		
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			
2a) Remove prior year end unbilled to actual revenue differences			
2b) Add current year end unbilled to actual revenue differences			
3a) Remove difference between prior year accrual/unbilled to actual from load transfers			
3b) Add difference between current year accrual/unbilled to actual from load transfers			
4a) Significant prior period billing adjustments recorded in current year			
4b) Significant current period billing adjustments recorded in other year(s)			
5) CT 2148 for prior period corrections			
6)	\$ 500,200	Adjustment related to change in account process for RPP Settlement for 2017 that was posted to the GL in 2019.	
7)	\$ 4,541	Adjustment related to change in account process for RPP Settlement for 2018 that was posted to the GL in 2019.	
8)	\$ 47,812	Adjustment related to change in account process for RPP Settlement for 2019 that was posted to the GL in 2020.	
9)	\$ 155,462	Correction to accounting error related to rate rider recoveries from Class A/B transition customers	
10)			

Note 6 **Adjusted Net Change in Principal Balance in the GL** \$ 1,774,383
Net Change in Expected GA Balance in the Year Per Analysis \$ 1,618,899
Unresolved Difference \$ 155,484
Unresolved Difference as % of Expected GA Payments to IESO 0.2%

GA Analysis Workform

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

Year	2020			
Total Metered excluding WMP	C = A+B	1,608,365,058	kWh	100%
RPP	A	734,905,300	kWh	45.7%
Non-RPP	B = D+E	873,459,758	kWh	54.3%
Non-RPP Class A	D	329,931,324	kWh	20.5%
Non-RPP Class B*	E	543,528,435	kWh	33.8%

*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 Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020. For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral.

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

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

Note 4 Analysis of Expected GA Amount

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 Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = L	N=M-K
January	53,053,164			53,053,164	0.08323	\$ 4,415,615	0.10232	\$ 5,428,400	\$ 1,012,785
February	48,695,507			48,695,507	0.12451	\$ 6,063,078	0.11331	\$ 5,517,688	\$ (545,390)
March	48,041,885			48,041,885	0.10432	\$ 5,011,729	0.11942	\$ 5,737,162	\$ 725,432
April	39,340,174			39,340,174	0.13707	\$ 5,392,358	0.11500	\$ 4,524,120	\$ (868,238)
May	40,887,705			40,887,705	0.09293	\$ 3,799,694	0.11500	\$ 4,702,686	\$ 902,992
June	46,589,714			46,589,714	0.11500	\$ 5,357,817	0.11500	\$ 5,357,817	\$ -
July	52,007,996			52,007,996	0.10305	\$ 5,359,424	0.09902	\$ 5,149,832	\$ (209,592)
August	50,292,995			50,292,995	0.10232	\$ 5,145,979	0.10348	\$ 5,204,319	\$ 58,340
September	46,256,288			46,256,288	0.11573	\$ 5,353,240	0.12176	\$ 5,632,166	\$ 278,925
October	45,686,121			45,686,121	0.14954	\$ 6,831,903	0.12806	\$ 5,850,565	\$ (981,338)
November	43,430,178			43,430,178	0.11670	\$ 5,068,302	0.11705	\$ 5,083,502	\$ 15,201
December	44,691,438			44,691,438	0.10704	\$ 4,783,772	0.10558	\$ 4,718,522	\$ (65,250)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	558,973,167	-	-	558,973,167		\$ 62,582,911		\$ 62,906,178	\$ 323,268

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh**	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)***	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	Pe Q/R
432,908,367	432,155,574	752,793	0.11180	\$ 84,162

**Equal to (ADEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh). Note that if a reconciling item for #5 Impacts from GA deferral is quantified, then the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item.
 ***Should equal to the total Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for #5 Impacts from GA deferral is quantified. If the reconciling item is quantified, then the data from April to June 2020 should be excluded (i.e. cell F53 minus F44 to F46).
 ****Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). Note if a reconciling item for #5 impacts from GA deferral is quantified, then the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item.

Total Expected GA Variance | \$ 407,430

Calculated Loss Factor	1.0284
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0307
Difference	-0.0023

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

Energy+ is proposing to use more precisely allocated monthly kWh volume data. Energy+ has developed a process to u

b) Please provide an explanation in the text box 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
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 782,412		
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			
2a) Remove prior year end unbilled to actual revenue differences			
2b) Add current year end unbilled to actual revenue differences	\$ 107,297		
3a) Significant prior period billing adjustments recorded in current year			
3b) Significant current period billing adjustments recorded in other year(s)			
4) CT 2148 for prior period corrections			
5) Impacts of GA deferral	\$ (396,726)		
6)	\$ (47,812)	Reversal of principal adjustment for 2019 balances related to implementation of commodity accounting guidance.	
7)			
8)			
9)			
10)			
11)			

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ 445,171
Net Change in Expected GA Balance in the Year Per Analysis	\$ 407,430
Unresolved Difference	\$ 37,741
Unresolved Difference as % of Expected GA Payments to IESO	0.1%

GA Analysis Workform

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

Year		2021		
Total Metered excluding WMP	C = A+B	1,939,486,239	kWh	100%
RPP	A	747,794,368	kWh	45.6%
Non-RPP	B = D+E	891,691,871	kWh	54.4%
Non-RPP Class A	D	355,125,105	kWh	21.7%
Non-RPP Class B	E	536,566,766	kWh	32.7%

*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 Note that this GA rate for 2021 includes the GA recovery rate to recover the 2020 deferred Class B amount for non-RPP market participants and consumers.

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

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

Note 4 Analysis of Expected GA Amount

Year	2021										
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 Price Variance (\$)		
	F	G	H	I = F-G+H	J	K = I*J	L	M = L	N=M-K		
January	47,783,126			47,783,126	0.09022	\$ 4,344,442	0.08798	\$ 4,203,959	\$ (140,482)		
February	44,897,056			44,897,056	0.10485	\$ 4,707,456	0.05751	\$ 2,582,030	\$ (2,125,427)		
March	47,688,401			47,688,401	0.08420	\$ 4,015,363	0.09668	\$ 4,610,515	\$ 595,151		
April	42,392,551			42,392,551	0.06969	\$ 2,954,337	0.11589	\$ 4,912,873	\$ 1,958,536		
May	42,784,830			42,784,830	0.10531	\$ 4,505,670	0.10675	\$ 4,567,281	\$ 61,610		
June	47,754,829			47,754,829	0.11362	\$ 5,421,128	0.09216	\$ 4,401,085	\$ (1,020,043)		
July	47,520,298			47,520,298	0.07612	\$ 3,617,245	0.07918	\$ 3,762,657	\$ 145,412		
August	51,870,226			51,870,226	0.08734	\$ 4,530,346	0.05107	\$ 2,649,012	\$ (1,881,333)		
September	46,357,433			46,357,433	0.05519	\$ 2,558,467	0.08234	\$ 3,817,071	\$ 1,258,604		
October	45,072,007			45,072,007	0.07402	\$ 3,336,230	0.05840	\$ 2,632,205	\$ (704,025)		
November	43,379,559			43,379,559	0.06342	\$ 2,751,132	0.06012	\$ 2,607,979	\$ (143,153)		
December	44,276,380			44,276,380	0.05443	\$ 2,409,963	0.06515	\$ 2,884,606	\$ 474,643		
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	551,776,697	-	-	551,776,697		\$ 45,151,779		\$ 43,631,273	\$ (1,520,506)		

Annual Non-RPP Wholesale kWh	Annual Non-RPP Class B Retail billed kWh**	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P*Q/R
548,688,141	551,776,697	-3,088,556	0.14360	(443,528)

*Equal to (AGEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh).
 **Equal to the total Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.
 ***Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless the distributor is proposing an alternative methodology in calculating the Expected GA Volume Variance and proposing to quantify the reconciling item for "Impacts of GA deferral/recovery".

Total Expected GA Variance | \$ (1,964,035)

Calculated Loss Factor 1.0283
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0307
 Difference -0.0024

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

The kWh volume data used for the Energy+ Rate Zone is based on billing consumption data that has been allocated to the month of actual consumption. A process has been developed that utilizes customer level details to categorize kWh between Non-RPP (Class A and Class B), and RPP (TOU and Tiered) customers.

b) Please provide an explanation in the text box 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
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (2,178,236)		
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
2a Remove prior year end unbilled to actual revenue differences	\$ (107,297)		Yes
2b Add current year end unbilled to actual revenue differences	\$ (114,699)		Yes
3a Significant prior period billing adjustments recorded in current year			
3b Significant current period billing adjustments recorded in other year(s)	\$ 233,624	Under charged for CT6148 from IESO.	No proposing the amount be returned to customers.
4 CT 2148 for prior period corrections			
5 Impacts of GA deferral/recovery			
6			
7			
8			
9			
10			
11			

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ (2,166,609)
Net Change in Expected GA Balance in the Year Per Analysis	\$ (1,964,035)
Unresolved Difference	\$ (202,575)
Unresolved Difference as % of Expected GA Payments to IESO	-0.5%

GA Analysis Workform

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

Year		2021		
Total Metered excluding WMP	C = A+B	1,939,486,239	kWh	100%
RPP	A	747,794,368	kWh	45.6%
Non RPP	B = D+E	891,691,871	kWh	54.4%
Non-RPP Class A	D	355,125,105	kWh	21.7%
Non-RPP Class B	E	536,566,766	kWh	32.7%

*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 Note that this GA rate for 2021 includes the GA recovery rate to recover the 2020 deferred Class B amount for non-RPP market participants and consumers.

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

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

Note 4 Analysis of Expected GA Amount

Year	2021										
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 Price Variance (\$)		
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K		
January	47,783,126			47,783,126	0.09022	\$ 4,344,442	0.08798	\$ 4,203,959	\$ (140,482)		
February	44,897,056			44,897,056	0.10485	\$ 4,707,456	0.05751	\$ 2,582,030	\$ (2,125,427)		
March	47,688,401			47,688,401	0.08420	\$ 4,015,363	0.09668	\$ 4,610,515	\$ 595,151		
April	42,392,551			42,392,551	0.06969	\$ 2,954,337	0.11589	\$ 4,912,873	\$ 1,958,536		
May	42,784,830			42,784,830	0.10531	\$ 4,505,670	0.10675	\$ 4,567,281	\$ 61,610		
June	47,754,829			47,754,829	0.11362	\$ 5,421,128	0.09216	\$ 4,401,085	\$ (1,020,043)		
July	47,520,298			47,520,298	0.07612	\$ 3,617,245	0.07918	\$ 3,762,657	\$ 145,412		
August	51,870,226			51,870,226	0.08734	\$ 4,530,346	0.05107	\$ 2,649,012	\$ (1,881,333)		
September	46,357,433			46,357,433	0.05519	\$ 2,558,467	0.08234	\$ 3,817,071	\$ 1,258,604		
October	45,072,007			45,072,007	0.07402	\$ 3,336,230	0.05840	\$ 2,632,205	\$ (704,025)		
November	43,379,559			43,379,559	0.06342	\$ 2,751,132	0.06012	\$ 2,607,979	\$ (143,153)		
December	44,276,380			44,276,380	0.05443	\$ 2,409,963	0.06515	\$ 2,884,606	\$ 474,643		
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	551,776,697	-	-	551,776,697		\$ 45,151,779		\$ 43,631,273	\$ (1,520,506)		

Annual Non-RPP Wholesale kWh	Annual Non-RPP Class B Retail billed kWh**	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P*Q/R
548,688,141	551,776,697	-3,088,556	0.14360	(443,528)

*Equal to (AGEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh).

**Equal to the total Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

**Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless the distributor is proposing an alternative methodology in calculating the Expected GA Volume Variance and proposing to quantify the reconciling item for "Impacts of GA deferral/recovery."

Total Expected GA Variance | \$ (1,964,035)

Calculated Loss Factor 1.0283
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0307
Difference -0.0024

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

The kWh volume data used for the Energy+ Rate Zone is based on billing consumption data that has been allocated to the month of actual consumption. A process has been developed that utilizes customer level details to categorize kWh between Non-RPP (Class A and Class B), and RPP (TOU and Tiered) customers.

b) Please provide an explanation in the text box 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
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (2,178,236)		
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			
2a Remove prior year end unbilled to actual revenue differences	\$ (107,297)		Yes
2b Add current year end unbilled to actual revenue differences	\$ (114,699)		Yes
3a Significant prior period billing adjustments recorded in current year			
3b Significant current period billing adjustments recorded in other year(s)	\$ 233,624	Under charged for CT6148 from IESO.	No proposing the amount be returned to customers.
4 CT 2148 for prior period corrections			
5 Impacts of GA deferral/recovery			
6			
7			
8			
9			
10			
11			

Note 6 Adjusted Net Change in Principal Balance in the GL	\$ (2,166,609)
Net Change in Expected GA Balance in the Year Per Analysis	\$ (1,964,035)
Unresolved Difference	\$ (202,575)
Unresolved Difference as % of Expected GA Payments to IESO	-0.5%

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 Breakdown of principal adjustments included in last approved balance:

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1) 2021 IRM Approved - Revised commodity accounting - 2019	(47,812)	No	Was reversal from 2019
2) Unbilled to actual revenue differences	107,297	Yes	
3)			
4)			
5)			
6)			
7)			
8)			
Total	59,485		
Total principal adjustments included in last approved balance			
Difference	59,485		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1) 2021 IRM Approved - Revised commodity accounting - 2019 transactions			
2) Unbilled to actual revenue differences			
3)			
4)			
5)			
6)			
7)			
8)			
Total	-		
Total principal adjustments included in last approved balance			
Difference	-		

Note 9 Principal adjustment reconciliation in current application:

Notes

- 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)
- Any principal adjustments needed to amount 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
- The "Variance RRR vs. 2020 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- Principal adjustments to the pro-ratio of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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
2021	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1) Unbilled to actual revenue differences	(107,297)	2021
	2)		
	3)		
	4)		
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		(107,297)	
2021	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Unbilled to actual revenue differences	(114,699)	2022
	3) Correction to accounting error related to rate rider recoveries from	402,586	2022
	4)		
	5)		
	6)		
	7)		
Total Current Year Principal Adjustments		287,887	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		180,590	

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)		
	3)		
	4)		
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		-	
	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual RPP volumes		
	2) CT 1142/142 true-up based on actuals		
	3) Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2020	<i>Reversals of prior year principal adjustments</i>		
	1) Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Reversal of Unbilled to actual revenue differences		
	3)		
	4)		
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		-	
2020	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Unbilled to actual revenue differences	107,297	2021
	3) 2021 IRM Approved - Revised commodity accounting - 2019	(47,812)	2020
	4)		
	5)		
	6)		
	7)		
Total Current Year Principal Adjustments		59,485	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		59,485	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior year principal adjustments</i>		
	1) Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2) Reversal of CT 1142/142 true-up based on actuals		
	3) Reversal of Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		-	
	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual RPP volumes		
	2) Reversal of CT 1142/142 true-up based on actuals		
	3) Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2019	<i>Reversals of prior year principal adjustments</i>		
	1) Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Reversal of Unbilled to actual revenue differences		
	3)		
	4) Adjustment related to change in account process for RPP Settlement	4,541	2019
	5) Adjustment related to change in account process for RPP Settlement	500,200	2019
	6) Adjustment related to change in account process for RPP Settlement	47,812	2019
	7)		
Total Reversal Principal Adjustments		552,553	
2019	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Unbilled to actual revenue differences		
	3)		
	4)		
	5) Correction to accounting error related to rate rider recoveries from	155,482	2022
	6)		
	7)		
Total Current Year Principal Adjustments		155,482	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		708,035	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior year principal adjustments</i>		
	1) Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2) Reversal of CT 1142/142 true-up based on actuals		
	3) Reversal of Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		-	
	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual RPP volumes		
	2) Reversal of CT 1142/142 true-up based on actuals		
	3) Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2018	<i>Reversals of prior year principal adjustments</i>		
	1) Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Reversal of Unbilled to actual revenue differences		
	3) Reversal of adjustment for 2017 that corrected RPP/Non-RPP	(640,180)	2018
	4) Reversal of difference between unbilled and actual consumption for	(58,694)	2018
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		(698,874)	
2018	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2) Unbilled to actual revenue differences		
	3)		
	4) Adjustment related to change in accounting process for RPP	(4,541)	2019
	5) Correction to accounting error related to rate rider recoveries from	222,959	2022
	6)		
	7)		
Total Current Year Principal Adjustments		218,418	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(480,456)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior year principal adjustments</i>		
	1) Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2) Reversal of CT 1142/142 true-up based on actuals		
	3) Reversal of Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Reversal Principal Adjustments		-	
	<i>Current year principal adjustments</i>		
	1) CT 148 true-up of GA Charges based on actual RPP volumes		
	2) Reversal of CT 1142/142 true-up based on actuals		
	3) Unbilled to actual revenue differences		
	4)		
	5)		
	6)		
	7)		
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Attachment C:

**1595 Analysis Work Form for GBE(E+) Rate
Zone**



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name Energy+ Inc.
Utility name must be selected

	Eligible for disposition?
2015 and pre-2015	
2016	
2017	
2018	Yes
2019	No
2020	No

Note that vintage years 2019 and 2020 are not eligible for disposition in the current rate year application.

1595 Analysis Workform

Step 1 Year in which this worksheet relates to **2018**

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Retains/Rentals
Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any	n/a	n/a		n/a			\$0	
Total Group 1 and Group 2 Balances excluding Account 1599 - Global Adjustment	-\$9,345,741	-\$584,477	-\$9,930,218	-\$10,280,912	\$330,694	-\$28,880	\$303,814	-3.3%
Account 1599 - Global Adjustment	\$4,729,144	\$207,285	\$4,936,429	\$4,040,950	\$895,479	\$92,130	\$987,609	18.1%
Total Group 1 and Group 2 Balances	-\$4,616,596	-\$377,192	-\$4,993,788	-\$6,239,962	\$1,226,174	\$65,250	\$1,291,424	-24.6%
				Total residual balance per continuity schedule:			\$1,291,424	
				Difference (any variance should be explained):			\$0	

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Calculated differences of greater than + or - 10% require further analysis

Step 2 Select Rate Rider(s) Applicable for 1595 Recovery Period by indicating "Yes" in column G

Rate Rider - Group 1 DVA Accounts (Excluding Global Adjustment)	Yes
Rate Rider - Group 1 DVA Accounts (Excluding Global Adjustment)	Yes
Rate Rider - RSVA - Global Adjustment	Yes
Rate Rider - Class B CBR	Yes

Step 3 RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - CND
Rate Rider Recovery Period (Months) **12**

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	(\$2,483,376)	396,175,659	(\$0.0063)	396,175,659	408,891,325	-12,715,666	\$80,109	-3.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	(\$19,111)	157,300,502	(\$0.0006)	157,300,502	170,100,814	-12,800,412	\$79,363	-4.1%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	(\$400,943)	1,347,507	(\$0.2975)	1,347,507	1,327,877	19,630	(\$5,640)	-0.5%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	(\$230,997)	579,781	(\$0.3984)	579,781	472,674	107,107	(\$42,671)	18.5%
LARGE USE SERVICE CLASSIFICATION	kWh	(\$920,462)	364,970	(\$2.5237)	364,970	345,680	19,290	(\$48,914)	5.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	(\$11,848)	1,910,227	(\$0.0062)	1,910,227	1,824,012	86,215	(\$535)	4.5%
STREET LIGHTING SERVICE CLASSIFICATION	kWh	(\$80,250)	26,889	(\$2.9407)	26,889	14,281	12,608	(\$29,251)	48.9%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	(\$80,083)	148,634	(\$0.5388)	148,634	146,390	2,244	(\$1,229)	1.5%
TOTAL		(\$8,171,279)						\$32,051	-0.6%

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - BCP
Rate Rider Recovery Period (Months) **12**

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	(\$530,454)	81,937,087	(\$0.0065)	81,937,087	87,878,482	-5,941,395	\$37,326	-7.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	(\$242,054)	37,999,322	(\$0.0064)	37,999,322	37,397,334	601,988	(\$3,853)	1.6%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	(\$1,059,097)	369,241	(\$2.8711)	369,241	521,705	-152,464	\$441,376	-41.7%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	(\$2,874)	453,207	(\$0.0063)	453,207	417,752	35,455	(\$231)	7.8%
LARGE USE SERVICE CLASSIFICATION	kWh	(\$971)	417	(\$2.0787)	417	33	384	(\$797)	92.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	(\$9,245)	4,111	(\$2.2490)	4,111	2,164	1,947	(\$4,701)	59.9%
STREET LIGHTING SERVICE CLASSIFICATION	kWh	(\$1,845,231)						\$469,067	-25.4%
TOTAL									

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-WMP - CND
Rate Rider Recovery Period (Months) **12**

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	\$0	\$0	\$0	\$0	0	0	0	0	0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$0	\$0	\$0	\$0	0	0	0	0	0%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	(\$2,276,793)	1,327,240	(\$1.7177)	1,327,240	1,309,661	17,579	(\$10,155)	1.3%	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	(\$1,150,000)	529,212	(\$2.2354)	529,212	428,658	100,554	(\$263,110)	19.1%	
LARGE USE SERVICE CLASSIFICATION	\$0	\$0	\$0	\$0	0	0	0	0	0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$0	\$0	\$0	\$0	0	0	0	0	0%
STREET LIGHTING SERVICE CLASSIFICATION	\$0	\$0	\$0	\$0	0	0	0	0	0%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$0	\$0	\$0	\$0	0	0	0	0	0%
TOTAL		(\$3,426,793)						(\$286,514)	7.4%

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - RSVA - CBR CLASS B - CND
Rate Rider Recovery Period (Months) **12**

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption / # of customers over recovery period	Billed Consumption / # of customers that the rider was applied against**	Forecasted versus billed consumption / # of customers variance	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	\$	167,866.00	396,175,659	\$0.0004	396,175,659	408,891,259	(12,715,600)	(\$ 088.24)	-3.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$	66,851.00	157,300,502	\$0.0004	157,300,502	170,100,827	(12,800,325)	(\$ 120.13)	-7.7%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	\$	192,447.00	1,327,240	\$0.1453	1,327,240	1,222,479	104,761	(\$ 335.96)	7.9%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	\$	69,055.00	404,188	\$0.1709	404,188	119,335	284,853	\$ 48,681.35	70.5%
LARGE USE SERVICE CLASSIFICATION	\$	-	0	\$0.0000	0	0	0	(\$ 0)	0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$	899.00	1,910,227	\$0.0004	1,910,227	1,824,012	86,215	\$ 34.49	4.3%
STREET LIGHTING SERVICE CLASSIFICATION	\$	4,118.00	26,889	\$0.1531	26,889	14,281	12,608	\$ 930.32	46.9%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$	5,477.00	148,634	\$0.0368	148,634	146,390	2,244	\$ 82.57	1.5%
TOTAL		\$ 496,455						\$ 44,858	11.1%

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - RSVA - GLOBAL ADJUSTMENT - CND
Rate Rider Recovery Period (Months)

12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$ 51,878.00	15,688,223	\$0.0033	15,688,223	8,693,497	7,034,726	\$ 23,115.60	44.6%
GENERAL SERVICE LESS THAN 50 MW SERVICE CLASSIFICATION	kWh	\$ 79,006.00	23,892,065	\$0.0033	23,892,065	21,600,616	2,291,449	\$ 7,561.78	9.6%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	\$ 1,277,896.00	386,445,970	\$0.0033	386,445,970	360,226,592	26,219,378	\$ 86,523.95	6.8%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	\$ 539,239.00	163,070,296	\$0.0033	163,070,296	44,161,999	118,908,297	\$ 392,397.38	72.8%
LARGE USE SERVICE CLASSIFICATION	kWh	\$ -	-	-	-	-	-	\$ -	-
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	\$ 13.00	4,020	\$0.0032	4,020	4,020	-	\$ -	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kWh	\$ 32,104.00	9,708,654	\$0.0033	9,708,654	4,897,131	4,811,523	\$ 15,878.03	49.5%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	\$ 42,897.00	12,911,983	\$0.0033	12,911,983	13,625,400	(713,417)	\$ (2,354.28)	-5.5%
TOTAL		\$ 2,022,833.00						\$ 523,122.46	25.9%

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

RATE RIDER - RSVA - GLOBAL ADJUSTMENT - BCP
Rate Rider Recovery Period (Months)

12

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB (annualized)	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against**	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$ 35,442.00	2,498,211	\$0.142	2,498,211	1,915,051	583,160	\$ 8,280.88	23.4%
GENERAL SERVICE LESS THAN 50 MW SERVICE CLASSIFICATION	kWh	\$ 917,755.00	6,187,020	\$0.142	6,187,020	6,730,085	(543,065)	\$ (7,711.53)	-9.8%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kWh	\$ 2,334,108.00	164,525,559	\$0.142	164,525,559	141,048,603	23,476,956	\$ 333,372.77	14.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	\$ 2,918.00	205,732	\$0.142	205,732	205,380	352	\$ 0.00	0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	\$ 125.00	8,813	\$0.142	8,813	10,001	(1,188)	\$ (45.27)	-5.2%
STREET LIGHTING SERVICE CLASSIFICATION	kWh	\$ 20,909.00	1,473,815	\$0.142	1,473,815	692,008	781,807	\$ 11,101.66	53.1%
TOTAL		\$ 2,491,276.00						\$ 345,003.50	13.9%

**Data for billed consumption should not be materially different from data submitted in RRR 2.1.5.4 filings. Please refer to RRR 2.1.5.4 filings to ensure billed consumption data is reasonably accurate. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

SUMMARY

Total Calculated Account Balance	\$1,167,789
Total Account Residual Balance per Step 1 above	\$1,226,174
Unreconciled Differences**	(\$58,385)

***Any unreconciled difference between amounts reported in the residual balances section in Step 1 and amounts calculated for the total of all applicable riders in Step 3 must be explained.

Additional Notes and Comments

Former Energy+ disposed Group 1 balances related to 2016 transactions in EB-2017-0030 which resulted in rate rider effective from May 1, 2018 to April 30, 2019. The residual balance of \$1.2MM is attributable to the following:

- i) CBR Class B CND, Global Adjustment Class B CND and Global Adjustment Class B BCP
- Higher update of the ICI program in 2016, resulting in lower Class B consumption/demand applied to the rate rider in the GS > 50 to 999 and GS 1000 to 4999 classes. The rate rider calculations were based on having 1 Class A customers and 4 Class AB transition customers, and over the effective recovery period of the rate riders there were 19 Class A and 15 Class AB transition customers.
- ii) Group 1 DVA for the BCP rate zone
- Higher year over year demand for the GS > 50 kW rate class
- iii) Group 1 DVA Non-WMP for CND rate zone
- Lower year over year demand from WMPs

The unreconciled difference of \$58K in the 1595 analysis workform is attributable to rate rounding impacts