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August 9, 2013

**BY COURIER & RESS**

Ms. Kirsten Walli, Board Secretary  
ONTARIO ENERGY BOARD  
2300 Yonge Street, 26<sup>th</sup> Floor, P.O. Box 2319  
TORONTO, ON M4P 1E4

**Re: Board File No. EB-2013-0147**  
**Kitchener-Wilmot Hydro Inc. – Board Request for Information**

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Dear Ms. Walli:

On July 21, 2013, Kitchener-Wilmot Hydro Inc. (“KWHI”) filed its revised Cost of Service application for rates effective January 1, 2014. On August 1, 2013, KWHI received a letter from the Board requesting additional information on the application with regard to the updated filing guidelines. KWHI has provided the requested information in this submission to the Board.

KWHI’s submission, which has been previously electronically filed through the Board’s web portal, consists of two (2) hard copies.

Respectfully submitted,

*Original Signed by*

Margaret Nanninga, MBA, CGA  
Vice-President Finance

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## ONTARIO ENERGY BOARD

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

**AND IN THE MATTER OF** an Application by Kitchener-Wilmot  
Hydro Inc. to the Ontario Energy Board for an Order approving just  
and reasonable rates and other charges, effective January 1, 2014.

### SUBMISSION OF KITCHENER-WILMOT HYDRO INC.

#### A. INTRODUCTION

1. Kitchener-Wilmot Hydro Inc. (“KWHI” or the “Applicant”) owns and operates the electricity distribution system located in the City of Kitchener and the Township of Wilmot.
2. On December 11, 2012, the Ontario Energy Board (the “Board”) issued a letter to all licensed electricity distributors in which it identified the list of distributors expected to file a cost of service application. In Appendix A of that letter, KWHI was selected for rebasing in 2014. The letter also stated two options were available for distributors requesting rates effective January 1:
  - ✓ Option 1 allowed for rates to be rebased for rates effective January 1, 2014 utilizing the current 3<sup>rd</sup> Generation IR filing requirements;
  - ✓ Option 2 allowed for a delay in filing a Cost of Service application by one year for rates effective January 1, 2015 using 4<sup>th</sup> Generation IR filing requirements.

On December 21, 2012, KWHI submitted to the Board that it chose to follow Option 1 as stated above.

3. Further on April 24, 2012, KWHI submitted to the Board that there would be a delay in filing until May 17, 2013.

4. On May 17, 2013, KWHI filed its initial application with the Board File Number EB-2013-0147 to the Application.
5. In the discussion of Historical PILS in the Application (Exhibit 4, Tab 8, Schedule 2), KWHI noted that it had filed its 2012 PILS filing in early May 2013 and that a Notice of Assessment from the Ontario Ministry of Finance had not been received. KWHI received its Notice of Assessment (NOA) for 2012 PILS on May 17, 2013 and forwarded the letter to the Board on the same date.
6. KWHI received a Letter of Incomplete on June 6, 2013 from the Board. The letter listed missing information requested by the Board prior to processing of the application,
7. On June 11, 2013 KWHI responded to the Letter of Incomplete by filing two documents. A letter of confidentiality and a submission including the balance of the items listed in the Letter of Incomplete.
8. On June 21, 2013 KWHI re-submitted its Application using CGAAP as the accounting standard used rather than MIFRS based on its decision to report in CGAAP for the year 2014.
9. The Board issued a Notice of Application and Letter of Direction on July 16, 2013. The publication of the Notice of Application and Affidavit stating the requirements of the Letter of Direction were fulfilled was submitted on July 19, 2013.
10. Energy Probe Research Foundation (“Energy Probe”) and the Vulnerable Energy Consumers Coalition (“VECC”) applied for Intervenor status and cost eligibility.
11. Further, on June 25, 2013, the Board issued a letter to all distributors outlining changes to its accounting policy with regards to accounts 1575 and 1576. Account 1576, going forward was to attract a rate of return on its balance and that any account dispositions were to be completed through a rate rider to customers, rather than as a reduction to the revenue requirement.
12. On August 1, 2013, the Board issued a letter to KWHI requesting additional information with regard to the new filing requirements. Any impact on the revenue requirement due to

accounting changes was requested. Further details relating to this request are attached as Attachment A.

13. KWHI updated its estimates of the service lives of its fixed assets and overhead procedures effective January 1, 2013 to align with its anticipated conversion to International Financial Reporting Standards (“IFRS”).
14. KWHI’s application filing of June 21, 2013 included the disposition of account 1576 without a rate of return applied to its balance and was disposed of as a reduction to its revenue requirement.
15. Following the Board’s guidance and request, KWHI has removed the reduction of account 1576 from its 2014 revenue requirement of \$1,485,353 (applied to depreciation expense). The effect of the reduction is a decrease to the revenue sufficiency amount of the same amount. Further details can be found in Attachment B. A comparison version of the revenue deficiency schedule is shown below in Table 1:

**Table 1**  
**Revenue Deficiency Determination**

Description	2014 with 1576 Reduction	2014 Updated	Variance
<b>Revenue:</b>			
Revenue Deficiency	(2,278,621)	(793,268)	1,485,353
Distribution Revenue	38,207,936	38,207,936	
Other Operating Revenue (Net)	2,039,200	2,039,200	
Accounting Changes Under CGAAP - Account 1576			
<b>Total Revenue</b>	<b>37,968,515</b>	<b>39,453,868</b>	<b>1,485,353</b>
<b>Costs and Expenses:</b>			
Administrative & General, Billing & Collecting	7,261,800	7,261,800	
Operation & Maintenance	11,261,400	11,261,400	
Depreciation & Amortization	6,077,499	7,562,853	1,485,353
Property Taxes	394,800	394,800	
Capital Taxes			
Deemed Interest	5,019,405	5,019,405	
<b>Total Costs and Expenses</b>	<b>30,014,904</b>	<b>31,500,258</b>	<b>1,485,353</b>
Less OCT Included Above			
<b>Total Costs and Expenses Net of OCT</b>	<b>30,014,904</b>	<b>31,500,258</b>	<b>1,485,353</b>
<b>Utility Income Before Income Taxes</b>	<b>7,953,610</b>	<b>7,953,610</b>	<b>0</b>
<b>Income Taxes:</b>			
Corporate Income Taxes	433,327	433,327	
<b>Total Income Taxes</b>	<b>433,327</b>	<b>433,327</b>	
<b>Utility Net Income</b>	<b>7,520,283</b>	<b>7,520,283</b>	<b>0</b>

16. Due to the shift of disposition of account 1576 to a rate rider, there is an upward effect on base distribution rates; however, since the rate rider will be in effect for the same amount of time as the rate period (4 years from 2014 through 2018), there is very little effect on the overall application and the total dollars flowing through it to the customer.
17. The rate of return calculation on the balance of account 1576 is \$613,779, which is the total impact of this adjustment.
18. Expecting the Board to want to be aware of any resulting impacts from the reallocation of account 1576, KWHI examined its previously filed Exhibits 7 and 8 to determine if further changes would be required.
19. Exhibit 7 is the Cost Allocation Model. KWHI continued using Version 3 of the model and increased the Service Revenue Requirement and Depreciation Expense by \$1,485,354. This is the amount that was previously removed from the Revenue Requirement model and was calculated as the balance in 1576 (\$5,914,416) divided by 4. The effect of this change was to increase the Revenue Requirement and to change the Revenue to Expense ratios. Appendix 2-P has been revised and has been re-filed and attached as Attachment C.
20. KWHI has attached the revised Cost Allocation Model as Attachment D of this filing as well the live excel model has been re-filed.
21. In its original filing, KWHI has proposed increasing the fixed rate that it charges its Residential class to the Customer Unit Cost per Month – Minimum System with PLCC Adjustment. Due to the changes to the Cost Allocation Model, this charge has increased from \$11.72 to \$12.53. As a result of the changes the Fixed Rate for Residential customers has increased, the Volumetric Rates for all classes changed as well.
22. KWHI has re-filed Appendix 2-V Revenue Reconciliation and Appendix 2-W – Bill Impacts for the changes that were made to Rate Design. These are attached as Attachment E.

23. The Board letter of August 1st asks for a version of our current tariff showing the proposed changes. KWHI has filed Appendix 2-Z from the new filing requirements with its proposed changes in a separate column. Refer to Attachment F.
24. KWHI has re-filed its Revenue Requirement Work Form, which includes the removal of account 1576 from the revenue requirement which is attached as Attachment G.
25. As a result of the changes resulting from this submission, KWHI estimates the residential customer using 800 kWh per month will pay an additional \$0.27 or 0.23% per month on the total bill. A general service <50 kW customer using 2,000 kWh per month will see a decrease of \$0.31 or (0.11%).

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**Board Information Request #1**

**General Requirements**

**Page 5, Section 2.3.2**

**CONVERSION OF 2014 YEAR END BALANCES**

**POST-2011 CGAAP TO PRE-2012 CGAAP**

In converting its 2014 financial balances from post-2011 CGAAP to pre-2012 CGAAP, KWHI calculated what its 2014 Test Year balances would have been had pre-2012 GAAP been applied throughout the period. Note that the following analysis is an estimate of 2014 balances only.

KWHI has followed the following process:

1. Used the trial balance of its Test Year 2014 as of December 31, 2014 following the removal of account 1576 – Accounting Changes Under CGAAP from its revenue requirement. The removal of account 1576 conforms to the Board's guidance provided in its letter dated June 25, 2013. The trial balance used included all accounts in KWHI's general ledger.
2. Undo all work order overhead transactions.
3. Undo all month/year end allocations calculated using the updated CGAAP methodology as detailed in the table below.
4. Reallocate the non-directly attributable costs which were removed to where they had previously been recorded under pre-2012 GAAP (see business unit 6470, 5225, 6490 and 6492 above) to arrive at the balances that would have existed under pre-2012 GAAP.
5. Reallocate the work order overheads using the pre-2012 GAAP work order overhead factors.
6. Adjust the transfers from WIP to capital based on the new work order balances. Based on the methodology used, it was estimated that the resulting increased capital expenditures also pertained to WIP.
7. Reallocate the month/year end allocations using the pre-2012 GAAP burden business unit overhead methodology.
8. Recalculate 2012 depreciation using the pre-2012 GAAP service lives depreciation rates.

**Administrative Overhead Business Units**

<b>Business Unit &amp; Description</b>	<b>Costs Recorded</b>	<b>2011 - Pre-2012 GAAP *</b>	<b>MIFRS</b>
6400 Salary Fringe Benefits	EHT, Life Insurance, EI, CPP, etc.	49% charged to OM&A  51% charged to burdenable business units excluding 6499	3% to burdenable business unit excluding 6499  17% (net) charged to Engineering (cleared to capital through engineering overhead credit 80% to OM&A
6470 Truck Operation & Maintenance	All vehicle garage & most vehicle expenses (for vehicle maintenance and repairs). Vehicles attributable to specific department charged to its department, rather than 6470.	100% burdened to 6499	Non-directly attributable costs removed. New Business unit created (5225) to collect costs not directly attributable such as garage expenses and management wage costs 100% burdened to 6499
Misc. Truck Operation 5225 & Maintenance	All garage expenses (for vehicle maintenance and repairs) and management salaries	NEW under MIFRS	100% OM&A
Service Centre 6475 Building Maintenance	All maintenance activities related to the Service Centre (truck garage and outside activities facilities)	25% charged to OM&A 75% charged to burdenable business units excluding 6499	100% charged to OM&A
Tools, Instruments and Radio 6477 Maintenance	All maintenance on tools, instruments & radios	100% burdened to 6499	20% burdened to 6499 80% OM&A
Outside Payroll 6490 Burden	Sick leave, stat holidays, vacations, etc.	100% burdened to 6499	Non-directly attributable costs removed and transferred to OM&A (5005) Remainder 100% burdened to 6499
6492 Safety & Training	All costs related to the Safety department and training for outside employees	100% burdened to 6499	43% burdened to 6499 57% OM&A
Payroll Outside Fringe 6493 Benefits	WSIB, EHT, PBO, etc.	100% burdened to 6499	No change
6494 Pension & Insurance	Employee insurances, PBO, OMERS, etc.	100% burdened to 6499	No change
8030 Warehouse	Purchasing & store department net of material inventory overhead credit	100% burdened to 6499	100% OM&A
5617 Human Resources	Human Resources department	NEW department to KWHI	100% OM&A
Information 5350 Technology	IT department	10% charged to burdenable business unit excluding 6499 90% to OM&A	100% OM&A

\* Assigned each year. Percentages can change annually as costs shift.

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As part of its updates to CGAAP, KWHI made the following changes to its overhead rates applied to all work orders shown below:

#### Overhead Factors

Overhead Factor	Post 2011	Pre-2012
Labour Overhead	63%	65%
Vehicle Overhead	30%	55%
Supervisory Overhead	6%	10%
Material Overhead	6%	15%
Engineering Overhead	14%	19%

Note that Engineering Overhead applies only to Capital work orders.

#### **Changes to Total Expenses**

If the 2014 total expense forecast had been calculated using pre-2012 CGAAP methodologies, total expenses would increase by \$3.1M; however, when the higher amortization under pre-2012 CGAAP is separated out (\$5.4M), distribution expenses using post-2012 CGAAP are higher by \$2.3M as shown in the table below:

	GAAP (post-2011)	GAAP (as applied pre-2012)	Variance
Total Expenses	31,977,585	35,050,032	(3,072,447)

#### Changes to Total Expenses

	GAAP (post-2011)	GAAP (as applied pre-2012)	Variance
Labour Overhead	(1,543,200)	1,592,190	48,990
Vehicle Overhead	(735,300)	1,348,050	612,750
Supervisory Overhead	(136,600)	227,667	91,067
Material Overhead	(49,500)	120,900	71,400
Engineering Overhead	-	-	-
Payroll Benefits	(1,019,200)	951,894	(67,306)
Information Technology	(1,364,700)	1,400,046	35,346
Service Centre Maintenance	-	120,312	120,312
Human Resources	18,800		18,800
Safety	(567,600)	-	(567,600)
Tools & Shop Maintenance	(944,500)	-	(944,500)
Residual Purchasing/Warehouse Expense	(307,800)	-	(307,800)
Residual Burden Expenses	-	(95,363)	(95,363)
	(6,649,600)	5,665,696	(983,904)
Reallocation of Engineering	(1,070,600)		(1,070,600)
Reallocation of Wages to Expense	-	(245,529)	(245,529)
Amortization		5,372,480	5,372,480
	(7,720,200)	10,792,647	3,072,447

The \$2.3 M increase to distribution expenses is made up of \$984K of increased burdens, \$1.1M in engineering expenses and the \$246K of wage reallocations.

#### **Changes to Capital**

If the 2014 capital forecast had been calculated using pre-2012 CGAAP methodologies, total capital expenditures would increase by \$2.4M as shown in the table below:

**GAAP  
Adjustments to Fixed Assets  
December 2014**

	<b>GAAP (post-2011)</b>	<b>GAAP (as applied pre-2012)</b>	Variance
Labour Overhead	1,692,900	1,746,643	53,743
Vehicle Overhead	806,100	1,477,850	671,750
Supervisory Overhead	161,200	268,667	107,467
Material Overhead	337,600	844,000	506,400
Engineering Overhead	1,742,436	2,364,735	622,299
Allocation of Residual Engineering Costs	-	377,948	377,948
Allocation of Residual Burden Costs	-	92,621	92,621
	<hr/> 4,740,236	<hr/> 7,172,463	<hr/> 2,432,227
Reallocation of Contributed Capital to Fixed Assets		-	-
Reclassification of Dismantling Costs			-
Amortization	-	(5,428,790)	(5,428,790)
	<hr/> 4,740,236	<hr/> 1,743,673	<hr/> (2,996,563)

For the calculation of the impact to actual capital (net of WIP), KWHI allocated its expected capital expenditures under post-2011 CGAAP on a percentage basis and allocated the increase of \$2.4M to the forecasted fixed asset balances, inclusive of WIP. This methodology increased WIP under post-2011 CGAAP by \$382K to \$4.2M. The resulting increase to gross fixed assets is thus \$2.05M.

Amortization was calculated using the depreciation rates that were used prior to 2012.

Forecast depreciation, calculated for the purposes of account 1576, under CGAAP 2013 of \$12.4M was added to projected 2014 depreciation of \$565K, using the half year rule to arrive at forecasted 2014 depreciation of \$12.9M.

KWHI used the same methodology to estimate the final net balance of the fixed assets for 2014.

The calculation of the 2014 CGAAP change and resulting depreciation is attached. Appendix 2-YB follows:

**FIXED ASSET CALCULATION FOR 2014 UNDER POST-2011 CGAAP**  
as at December 31, 2014

OEB	Description	Cost					Accumulated Depreciation					Net Book Value
		Modified GAAP	Additions	Pre-2012 GAAP Bump	Gross Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
1805	Land	2,339,958					2,339,958					2,339,958
1806	Land Rights	265,449					265,449					265,449
1808	Buildings and Fixtures											
1808	Buildings	9,745,934	158,000	15,767	173,767		9,919,700		1,738			
1808	Roof	177,955	3,200	319	3,519		181,474		35			
1815	Transformer Station Equipment - Normally Primary above 50 kV											
1815	Equipment - 50 Years	23,405,752	650,000	64,863	714,863		24,120,616		8,936			
1815	Equipment - 40 Years	36,752,744	1,390,000	138,707	1,528,707		38,281,451		19,109			
1815	Equipment - 25 Years	1,560,062					1,560,062		-			
1815	Equipment - 20 Years	596,650					596,650		-			
1815	Equipment - 15 Years	1,709,779					1,709,779		-			
1820	Distribution Station Equipment - Normally Primary below 50 kV											
1820	Equipment - 50 Years	1,051,479					1,051,479		-			
1820	Equipment - 40 Years	1,647,187					1,647,187		-			
1820	Equipment - 25 Years	54,498					54,498		-			
1820	Equipment - 20 Years	22,217					22,217		-			
1820	Equipment - 15 Years	124,877					124,877		-			
1825	Storage Battery Equipment											
1830	Poles, Towers and Fixtures	37,718,948	2,768,500	276,267	3,044,767		40,763,715		60,895		60,895	40,702,820
1835	Overhead Conductors and Devices								-			
1835	O/H Conductors	33,503,542	1,997,100	199,290	2,196,390		35,699,932		43,928			
1835	O/H Devices	3,674,116	221,900	22,143	244,043		3,918,159		4,881			
1835	Voltage Regulators	271,849					271,849		-			
1835	Capacitor Banks	798,092					798,092		-			
1840	Underground Conduit	29,828,308	2,820,500	281,456	3,101,956		32,930,264		62,039		62,039	32,868,225
1845	Underground Conductors and Devices								-			
1845	PILC	521,811					521,811		-			
1845	U/G Cables	39,628,343	2,359,600	235,463	2,595,063		42,223,406		51,901			
1845	U/G Devices	4,303,728	262,200	26,165	288,365		4,592,092		5,767			
1850	Line Transformers								-			
1850	Overhead	40,779,698	820,800	81,907	902,707		41,682,405		18,054			
1850	Network Transformer	689,144	192,100	19,170	211,270		900,414		4,225			
1850	Vault	88,029					88,029		-			
1850	Roof	699,521					699,521		-			
1850	Network Protectors	201,676					201,676		-			
1850	Padmount	6,330,108	463,000	46,203	509,203		6,839,311		10,184			
1850	Submersible	7,217,988	1,097,700	109,539	1,207,239		8,425,227		24,145			
1850	Foundation	2,925,585	324,900	32,422	357,322		3,282,907		7,146			
1855	Services								-			
1855	Overhead	4,672,325	538,500	53,737	592,237		5,264,561		11,845			
1855	Underground	44,479,732	2,525,500	252,018	2,777,518		47,257,250		55,550			
1860	Meters	15,825,874	612,000	61,071	673,071		16,498,945		22,436		22,436	16,476,509
1861	Smart Meters								-			
1905	Land	1,395,300					1,395,300					1,395,300
1906	Land Rights											
1908	Buildings and Fixtures								-			
1908	Buildings	14,838,171	1,350,000	134,716	1,484,716		16,322,887		14,847			
1908	Roof	2,446,887					2,446,887		-			
1910	Leasehold Improvements											
1915	Office Furniture and Equipment	1,343,212	70,000		70,000		1,413,212		3,500		3,500	1,409,712
1920	Computer Equipment - Hardware	3,627,446	360,000		360,000		3,987,446		36,000		36,000	3,951,446
1925	Computer Software	4,883,740	360,000		360,000		5,243,740		36,000		36,000	5,207,740
1930	Transportation Equipment	9,781,668	920,000		920,000		10,701,668		57,500		57,500	10,644,168
1935	Stores Equipment	64,072					64,072					64,072
1940	Tools, Shop and Garage Equipment	1,021,123	90,000		90,000		1,111,123		4,500		4,500	1,106,623
1945	Measurement and Testing Equipment	963,168					963,168		-			963,168
1950	Power Operated Equipment	837,763					837,763		-			837,763
1955	Communication Equipment	869,836					869,836		-			869,836
1960	Miscellaneous Equipment	98,856					98,856		-			98,856
1970	Load Management Controls - Customer Premises	98,856					98,856					98,856
1975	Load Management Controls - Utility Premises											
1980	System Supervisory Equipment	1,566,480					1,566,480		-			1,566,480
1985	Sentinel Lighting Rentals											
1990	Other Tangible Property											
1995	Contributions and Grants											
1995	Poles, Towers and Fixtures	(3,555,475)	(500,500)		(500,500)		(4,055,975)					
1995	O/H Conductors	(2,867,399)	(411,840)		(411,840)		(3,279,239)					
1995	O/H Devices	(318,600)	(45,760)		(45,760)		(364,360)					
1995	O/H Services	(1,721,774)	(78,650)		(78,650)		(1,800,424)					
1995	U/G Trenching & Ductwork	(10,162,610)	(815,625)		(815,625)		(10,978,235)					
1995	U/G Cable	(5,828,435)	(700,583)		(700,583)		(6,529,018)					
1995	U/G Devices	(597,433)	(77,843)		(77,843)		(675,276)					
1995	O/H Transformer	(3,675,837)					(3,675,837)					
1995	U/G Padmount Transformer	(3,188,720)	(134,868)		(134,868)		(3,323,588)					
1995	U/G Submersible Transformer	(3,391,308)	(314,700)		(314,700)		(3,706,008)					
1995	U/G Services	(20,718,720)	(1,537,000)		(1,537,000)		(22,255,720)					
1995	Transformer Foundation	(1,677,002)	(92,200)		(92,200)		(1,769,202)					
1995	Meters	(391,788)	(40,000)		(40,000)		(431,788)					
1995	OEB Clearing	80,000	40,000		40,000		120,000					
	<b>Total before Work in Process</b>	<b>339,434,435</b>	<b>17,645,931</b>	<b>2,051,222</b>	<b>19,697,153</b>		<b>359,131,588</b>		<b>565,162</b>		<b>282,870</b>	<b>120,866,979</b>
2070	Other Utility Plant											
	Work in Process		3,818,085	381,005	4,199,090		4,199,090					4,199,090
	<b>Total after Work in Process</b>	<b>339,434,435</b>	<b>21,464,016</b>	<b>2,432,227</b>	<b>23,896,243</b>		<b>363,330,678</b>		<b>565,162</b>		<b>282,870</b>	<b>125,066,069</b>

File Number: EB-2013-0147  
Exhibit:   
Tab:   
Schedule:   
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**Appendix 2-YB**  
**Summary of Impacts to Revenue Requirement**  
**from Accounting Changes under CGAAP or ASPE**

Revenue Requirement Component	2014 CGAAP or ASPE with the changes to the policies	2014 CGAAP without the changes to the policies	Difference	Reasons why the revenue requirement component is different under CGAAP or ASPE with the changes to the policies versus CGAAP without the changes to the policies
Closing NBV 2013	\$ 178,179,560	\$ 172,001,316	\$ 6,178,244	Increased burdens offset by higher annual amortization pre-2012 CGAAP
Closing NBV 2014	\$ 187,667,038	\$ 178,764,327	\$ 8,902,711	Increased burdens offset by higher annual amortization pre-2012 CGAAP
Average NBV	\$ 182,923,299	\$ 175,382,822	\$ 7,540,477	Increased burdens offset by higher annual amortization pre-2012 CGAAP
Working Capital	\$ 26,438,702	\$ 26,126,853	\$ 311,850	Higher distribution expenses post-2011 CGAAP
Rate Base	\$ 209,362,001	\$ 201,509,674	\$ 7,852,327	Increased burdens offset by higher annual amortization pre-2012 CGAAP
Return on Rate Base	\$ 12,539,688	\$ 12,069,375	\$ 470,313	Higher rate base post-2011 CGAAP
OM&A	\$ 18,918,000	\$ 16,519,157	\$ 2,398,843	Less burdening and increased expenses post-2011 CGAAP
Depreciation	\$ 7,562,853	\$ 12,934,143	-\$ 5,371,290	Revised service lives and burden policies post-2011 CGAAP
PIIs or Income Taxes	\$ 433,327	\$ 2,190,045	-\$ 1,756,718	Changes to Schedule 1 Tax adjustments due to booked depreciation
Less: Revenue Offsets	-\$ 2,039,200	-\$ 2,039,200	\$ -	No change
Insert description of additional item(s)			\$ -	
<b>Total Base Revenue Requirement</b>	<b>\$ 37,414,668</b>	<b>\$ 41,673,521</b>	<b>-\$ 4,258,853</b>	

For CGAAP or ASPE applications, the applicants must provide a summary of the dollar impacts of CGAAP or ASPE to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicants must identify financial differences and resulting revenue requirement impacts arising from making capitalization and depreciation expense policy changes under CGAAP or ASPE.

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### **Board Information Request #3**

#### **Deferral & Variance Accounts**

#### **Page 53-54, Section 2.12.52**

On June 25, 2013, the Board issued a letter regarding Accounting Policy Changes for Accounts 1575 and 1576. KWHI, in filing its Cost of Service for 2014, followed the previous accounting treatment for 1576, and had deducted ¼ of the total projected balance of account 1576 from its Revenue Requirement. In the Board's letter of August 1<sup>st</sup>, KWHI was directed to follow the guidance provided in the Board's June 25<sup>th</sup> letter, proposing a separate rate rider to dispose of the balance in account 1576.

The result of this change to Account 1576 is to lower KWHI's revenue sufficiency from \$2,278,621 to \$793,268. As well, Depreciation Expense has increased by \$1,485,354.

As per the Board's guidance, the balance of 1576 is to have a rate of return applied going forward and the balance of the account will be disposed of through a separate rate rider.

KWHI submits Appendix 2-ED which identifies the breakdown of the projected balance of account 1576. The Appendix also shows the return for balance. KWHI has departed from the Return calculation as suggested in the Appendix. KWHI submits that the return on the account balance should be applied only for the years that KWHI earned the "excess" return, and that the rate should be the same rate at which it earned the "excess" return. Therefore, the return is calculated as per the table below.

	Opening Balance 1576	Debits/(Credits)	Rate of Return	Calculated Rate of Return	Ending Account Balance
2012	-	(2,265,391)	0.0731	(165,600)	(2,430,991)
2013	(2,430,991)	(3,700,050)	0.0731	(448,179)	(6,579,220)
2014	(6,579,220)	1,644,805			(4,934,415)
2015	(4,934,415)	1,644,805			(3,289,610)
2016	(3,289,610)	1,644,805			(1,644,805)
2017	(1,644,805)	1,644,805			0

KWHI submits that 4 years is an appropriate period for disposition of the balance of account 1576, and is proposing the volumetric rate rider. KWHI is basing its rate rider on Distribution Revenue shares the cost allocation model is designed to allocate distribution revenues based on the corresponding costs of

servicing each customer class. KWHI therefore believes that using distribution revenue as the appropriate measure for this rate rider.

**Rate Rider Calculation - Account 1576**

Deferral and Variance Accounts	Balances at Dec. 31, 2013	ALLOCATOR	Residential	GS < 50	GS > 50	Large User	Unmetered Scattered Load	Street Lighting	Embedded Distributor
1576	\$ (6,579,220)	Distribution Revenue	\$ (3,445,400)	\$ (930,013)	\$ (1,999,229)	\$ (91,106)	\$ (25,310)	\$ (78,554)	\$ (9,608)
<b>Subtotal - Group 2</b>	<b>\$ (6,579,220)</b>		<b>\$ (3,445,400)</b>	<b>\$ (930,013)</b>	<b>\$ (1,999,229)</b>	<b>\$ (91,106)</b>	<b>\$ (25,310)</b>	<b>\$ (78,554)</b>	<b>\$ (9,608)</b>
Balance to be collected or refunded, Variable	\$ (6,579,220)		\$ (3,445,400)	\$ (930,013)	\$ (1,999,229)	\$ (91,106)	\$ (25,310)	\$ (78,554)	\$ (9,608)
Number of years for Variable	4								
Balance to be collected or refunded per year, Variable	\$ (1,644,805)		\$ (861,350)	\$ (232,503)	\$ (499,807)	\$ (22,777)	\$ (6,328)	\$ (19,639)	\$ (2,402)
<b>Class</b>			<b>Residential</b>	<b>GS &lt; 50</b>	<b>GS &gt; 50</b>	<b>Large User</b>	<b>Unmetered Scattered Load</b>	<b>Street Lighting</b>	<b>Embedded Distributor</b>
<b>Deferral and Variance Account Rate Rider, Variable</b>			\$ (0.0013)	\$ (0.0010)	\$ (0.2316)	\$ (0.3615)	\$ (0.0019)	\$ (0.4350)	\$ (0.0538)
<b>Billing Determinants</b>			kWh	kWh	kW	kW	kWh	kW	kW

File Number: EB-2013-0147  
Exhibit:   
Tab:   
Schedule:   
Page:   
Date:

**Appendix 2-ED**  
**Account 1576 - Accounting Changes under CGAAP**  
**2012 Changes in Accounting Policies under CGAAP**

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012

	2009 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2017	2018
Reporting Basis	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
			\$	\$	\$	\$	\$	\$	\$
<b>PP&amp;E Values under former CGAAP</b>									
Opening net PP&E - Note 1			156,582,980	170,299,308					
Net Additions - Note 4			21,275,856	18,621,591					
Net Depreciation (amounts should be negative) - Note 4			-7,559,528	-11,968,981					
<b>Closing net PP&amp;E (1)</b>			170,299,308	176,951,918					
<b>PP&amp;E Values under revised CGAAP (Starts from 2012)</b>									
Opening net PP&E - Note 1			156,582,980	172,564,699					
Net Additions - Note 4			19,399,675	17,657,712					
Net Depreciation (amounts should be negative) - Note 4			-3,417,956	-7,305,052					
<b>Closing net PP&amp;E (2)</b>			172,564,699	182,917,359					
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>			-2,265,391	-5,965,441					

**Effect on Deferral and Variance Account Rate Riders**

Closing balance in Account 1576	-	5,965,441	<b>WACC</b>	7.31%
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-	613,779	<b># of years of rate rider disposition period</b>	4
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	-	6,579,220		

**Notes:**

- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2012, the PP&E values as of January 1, 2012 under both former CGAAP and revised CGAAP should be the same.
- Return on rate base associated with Account 1576 balance is calculated as:  
the variance account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period  
\* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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## Appendix 2-P Cost Allocation

Please complete the following four tables.

### A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 23,233,322	58.39%	\$ 23,233,982	58.89%
GS < 50 kW	\$ 5,145,303	12.93%	\$ 5,120,592	12.98%
GS > 50 kW	\$ 10,328,798	25.96%	\$ 10,323,546	26.17%
Large User, if applicable	\$ 570,358	1.43%	\$ 259,409	0.66%
Street Lighting	\$ 394,205	0.99%	\$ 354,999	0.90%
Unmetered Scattered Load (USL)	\$ 115,338	0.29%	\$ 97,899	0.25%
Embedded Distributor class		0.00%	\$ 63,437	0.16%
<b>Total</b>	\$ 39,787,324	100.00%	\$ 39,453,864	100.00%

#### Notes

- Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

### B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	L.F. X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 20,949,749	\$ 20,514,793	\$ 21,667,099	\$ 1,476,306
GS < 50 kW	\$ 5,411,737	\$ 5,299,379	\$ 4,890,898	\$ 229,694
GS > 50 kW	\$ 10,926,313	\$ 10,699,462	\$ 10,016,438	\$ 307,108
Large User, if applicable	\$ 223,287	\$ 218,652	\$ 255,397	\$ 4,012
Street Lighting	\$ 477,296	\$ 467,386	\$ 409,664	\$ 16,335
Unmetered Scattered Load (USL)	\$ 147,719	\$ 144,652	\$ 111,734	\$ 5,745
Embedded Distributor class	\$ 71,836	\$ 70,344	\$ 63,438	\$ -
<b>Total</b>	\$ 38,207,937	\$ 37,414,668	\$ 37,414,668	\$ 2,039,200

#### Notes:

- Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

### C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2010	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	91.13	94.65	99.61	85 - 115
GS < 50 kW	104.60	107.98	100.00	80 - 120
GS > 50 kW	116.90	106.62	100.00	80 - 120
Large User, if applicable	96.00	85.84	100.00	85 - 115
Street Lighting	120.00	136.26	120.00	70 - 120
Unmetered Scattered Load (USL)	120.00	153.62	120.00	80 - 120
Embedded Distributor class		110.89	100.00	

#### Notes

1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants that have had rates adjusted only under IRM 2, the Most Recent Year is 2006, and the applicant should enter the ratios from their Informational Filing.

2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

### D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2014	2015	2016	
	%	%	%	
Residential	99.61			85 - 115
GS < 50 kW	100.00			80 - 120
GS > 50 kW	100.00			80 - 120
Large User, if applicable	100.00			85 - 115
Street Lighting	120.00			70 - 120
Unmetered Scattered Load (USL)	120.00			80 - 120
Embedded Distributor class	100.00			

#### Note

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2012 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2013 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2013 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



# 2013 Cost Allocation Model

## Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,810,101,397
-------------------------------	---------------

Total kW from Load Forecast	2,336,069
-----------------------------	-----------

Deficiency from RRWF	793,268
----------------------	---------

Miscellaneous Revenue	2,039,200
-----------------------	-----------

Billing Data									
	ID	Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load	10 Embedded Distributor
Forecast kWh	CEN	1,810,101,397	651,926,620	241,614,912	844,886,400	31,798,990	16,128,465	3,417,188	20,328,822
Forecast kW	CDEM	2,336,069			2,183,248	63,002	45,145		44,674
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,116,153			1,053,151	63,002			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,789,958,688	651,926,620	241,614,912	824,743,691	31,798,990	16,128,465	3,417,188	20,328,822
kWh - 30 year weather normalized amount		-	-	-	-	-	-	-	-
Existing Monthly Charge			\$9.76	\$25.71	\$237.72	\$14,501.61	\$0.80	\$8.52	
Existing Distribution kWh Rate			\$0.0173	\$0.0124				\$0.0166	
Existing Distribution kW Rate					\$4.0593	\$1.3820	\$5.3386		\$1.6080

Existing TFOA Rate					\$0.60	\$0.60			
Additional Charges									
Distribution Revenue from Rates		\$38,877,627	\$20,949,749	\$5,411,737	\$11,558,203	\$261,088	\$477,296	\$147,719	\$71,836
Transformer Ownership Allowance		\$669,692	\$0	\$0	\$631,891	\$37,801	\$0	\$0	\$0
Net Class Revenue	CREV	\$38,207,936	\$20,949,749	\$5,411,737	\$10,926,313	\$223,287	\$477,296	\$147,719	\$71,836
Data Mismatch Analysis									
Revenue with 30 year weather normalized kWh		-	-	-	-	-	-	-	-

Weather Normalized Data from Hydro One

kWh - 30 year weather normalized amount

Loss Factor

Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
-							





# 2013 Cost Allocation Model

## Sheet I6.2 Customer Data Worksheet -

	<div></div>								
			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$231,463	\$187,127	\$14,683	\$29,652	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$242,069	\$171,175	\$34,548	\$35,618	\$220	\$124	\$384	
Number of Bills	CNB	1,093,779	989,416	92,605	11,520	24	72	142	
Number of Devices							24,613		
Number of Connections (Unmetered)	CCON	2,482					1,592	890	
Total Number of Customers	CCA	91,377	82,577	7,830	945	1	6	18	
Bulk Customer Base	CCB	-							
Primary Customer Base	CCP	91,377	82,577	7,830	945	1	6	18	
Line Transformer Customer Base	CCLT	91,213	82,577	7,830	782		6	18	
Secondary Customer Base	CCS	91,213	82,577	7,830	782		6	18	
Weighted - Services	CWCS	102,868	82,577	11,745	7,038	-	796	712	-
Weighted Meter -Capital	CWMC	15,224,574	9,678,367	4,213,748	1,327,089	5,371	-	-	-
Weighted Meter Reading	CWMR	126,877	80,600	7,918	38,211	148	-	-	-
Weighted Bills	CWNB	1,086,791	989,416	74,084	23,040	144	36	71	-

## Bad Debt Data

Historic Year:	2010	211,400	162,916	16,358	32,126				
Historic Year:	2011	246,061	211,768	12,711	21,582				
Historic Year:	2012	236,927	186,698	14,981	35,248				
Three-year average		231,463	187,127	14,683	29,652	-	-	-	-



# 2013 Cost Allocation Model

## Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1	2	3	6	7	9	10
			Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	306,971	134,669	37,410	131,045	3,453	-	394	
Bulk Delivery CP	BCP1	306,971	134,669	37,410	131,045	3,453	-	394	
Total Sytem CP	DCP1	306,971	134,669	37,410	131,045	3,453	-	394	
4 CP									
Transformation CP	TCP4	1,198,254	526,820	153,669	491,007	13,961	11,211	1,586	
Bulk Delivery CP	BCP4	1,198,254	526,820	153,669	491,007	13,961	11,211	1,586	
Total Sytem CP	DCP4	1,198,254	526,820	153,669	491,007	13,961	11,211	1,586	
12 CP									
Transformation CP	TCP12	3,307,273	1,366,628	418,022	1,446,010	45,777	26,156	4,680	
Bulk Delivery CP	BCP12	3,307,273	1,366,628	418,022	1,446,010	45,777	26,156	4,680	
Total Sytem CP	DCP12	3,307,273	1,366,628	418,022	1,446,010	45,777	26,156	4,680	
NON CO_INCIDENT PEAK									
1 NCP									
Classification NCP from Load Data Provider	DNCP1	335,852	140,640	42,456	143,765	4,826	3,757	408	
Primary NCP	PNCP1	334,081	139,899	42,232	143,007	4,801	3,737	406	
Line Transformer NCP	LTNCP1	320,762	136,279	41,140	139,307		3,641	395	
Secondary NCP	SNCP1	320,762	136,279	41,140	139,307	-	3,641	395	
4 NCP									
Classification NCP from Load Data Provider	DNCP4	1,293,055	545,716	164,246	547,281	19,206	15,013	1,593	
Primary NCP	PNCP4	1,265,059	533,812	160,616	535,186	19,206	14,681	1,558	
Line Transformer NCP	LTNCP4	995,509	528,795	159,153	291,471		14,547	1,544	
Secondary NCP	SNCP4	995,509	528,795	159,153	291,471	-	14,547	1,544	
12 NCP									
Classification NCP from Load Data Provider	DNCP12	3,616,327	1,464,212	461,955	1,584,994	55,652	44,834	4,680	
Primary NCP	PNCP12	3,597,262	1,456,493	459,520	1,576,638	55,359	44,598	4,655	
Line Transformer NCP	LTNCP12	3,450,266	1,418,810	447,631	1,535,847		43,444	4,535	
Secondary NCP	SNCP12	3,450,266	1,418,810	447,631	1,535,847	-	43,444	4,535	



# 2013 Cost Allocation Model

## Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:  
Please see the first tab in this workbook for detailed instructions

### Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	9	10
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
crev mi	Distribution Revenue at Existing Rates	\$38,207,936	\$20,949,749	\$5,411,737	\$10,926,313	\$223,287	\$477,296	\$147,719	\$71,836
	Miscellaneous Revenue (mi)	\$2,039,200	1,476,306	229,694	307,108	4,012	16,335	5,745	\$0
Miscellaneous Revenue Input equals Output									
Total Revenue at Existing Rates		\$40,247,136	\$22,426,054	\$5,641,430	\$11,233,421	\$227,299	\$493,631	\$153,464	\$71,836
Factor required to recover deficiency (1 + D)		0.9792							
Distribution Revenue at Status Quo Rates		\$37,414,666	\$20,514,792.00	\$5,299,378.53	\$10,699,461.70	\$218,651.02	\$467,386.32	\$144,651.99	\$70,344
Miscellaneous Revenue (mi)		\$2,039,200	\$1,476,306	\$229,694	\$307,108	\$4,012	\$16,335	\$5,745	\$0
Total Revenue at Status Quo Rates		\$39,453,866	\$21,991,098	\$5,529,072	\$11,006,570	\$222,663	\$483,721	\$150,397	\$70,344
Expenses									
di cu ad dep INPUT INT	Distribution Costs (di)	\$10,516,658	\$5,948,020	\$1,319,455	\$3,020,366	\$78,954	\$114,478	\$35,385	\$0
	Customer Related Costs (cu)	\$4,654,100	\$3,888,155	\$460,004	\$303,811	\$1,279	\$448	\$404	\$0
	General and Administration (ad)	\$3,722,800	\$2,335,399	\$451,095	\$875,162	\$21,460	\$30,550	\$9,135	\$0
	Depreciation and Amortization (dep)	\$7,544,264	\$4,129,583	\$1,111,894	\$2,156,443	\$54,205	\$73,240	\$18,899	\$0
	PILs (INPUT)	\$432,645	\$231,571	\$59,394	\$132,532	\$3,458	\$4,552	\$1,138	\$0
	Interest	\$5,011,509	\$2,682,388	\$687,984	\$1,535,173	\$40,050	\$52,730	\$13,185	\$0
	Total Expenses	\$31,881,976	\$19,215,117	\$4,089,825	\$8,023,486	\$199,405	\$275,998	\$78,145	\$0
	Direct Allocation	\$63,437	\$0	\$0	\$0	\$0	\$0	\$0	\$63,437
NI	Allocated Net Income (NI)	\$7,508,453	\$4,018,866	\$1,030,767	\$2,300,060	\$60,005	\$79,002	\$19,754	\$0
	Revenue Requirement (includes NI)	\$39,453,866	\$23,233,982.3	\$5,120,592.0	\$10,323,546.1	\$259,409.4	\$354,999.4	\$97,899.3	\$63,437.3
Revenue Requirement Input equals Output									
Rate Base Calculation									
Net Assets									
dp gp accum dep co	Distribution Plant - Gross	\$343,080,438	\$192,893,388	\$45,865,787	\$97,086,574	\$2,385,383	\$3,792,002	\$1,057,303	\$0
	General Plant - Gross	\$42,327,121	\$23,645,798	\$5,702,137	\$12,094,201	\$303,250	\$454,228	\$127,506	\$0
	Accumulated Depreciation	(\$147,445,600)	(\$82,028,260)	(\$19,650,832)	(\$42,595,903)	(\$1,040,411)	(\$1,687,117)	(\$443,077)	\$0
	Capital Contribution	(\$55,578,366)	(\$36,424,099)	(\$6,930,488)	(\$11,126,360)	(\$207,187)	(\$635,946)	(\$254,287)	\$0
	Total Net Plant	\$182,383,592	\$98,086,827	\$24,986,603	\$55,458,513	\$1,441,036	\$1,923,167	\$487,447	\$0
Directly Allocated Net Fixed Assets		\$539,708	\$0	\$0	\$0	\$0	\$0	\$0	\$539,708
COP	Cost of Power (COP)	\$184,456,631	\$67,113,123	\$24,873,246	\$85,091,778	\$3,273,573	\$1,660,358	\$351,785	\$2,092,767
	OM&A Expenses	\$18,893,558	\$12,171,574	\$2,230,553	\$4,199,339	\$101,692	\$145,476	\$44,923	\$0
	Directly Allocated Expenses	\$24,442	\$0	\$0	\$0	\$0	\$0	\$0	\$24,442
	Subtotal	\$203,374,631	\$79,284,697	\$27,103,800	\$89,291,117	\$3,375,265	\$1,805,834	\$396,709	\$2,117,210
	Working Capital	\$26,438,702	\$10,307,011	\$3,523,494	\$11,607,845	\$438,785	\$234,758	\$51,572	\$275,237
Total Rate Base		\$209,362,002	\$108,393,837	\$28,510,097	\$67,066,358	\$1,879,821	\$2,157,925	\$539,019	\$814,945
Rate Base Input equals Output									
Equity Component of Rate Base		\$83,744,801	\$43,357,535	\$11,404,039	\$26,826,543	\$751,928	\$863,170	\$215,608	\$325,978
Net Income on Allocated Assets		\$7,509,944	\$2,775,981	\$1,439,247	\$2,983,083	\$23,258	\$207,724	\$72,252	\$8,398
Net Income on Direct Allocation Assets		\$11,830	\$0	\$0	\$0	\$0	\$0	\$0	\$11,830
Net Income		\$7,521,774	\$2,775,981	\$1,439,247	\$2,983,083	\$23,258	\$207,724	\$72,252	\$20,229
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%		100.00%	94.65%	107.98%	106.62%	85.83%	136.26%	153.62%	110.89%
EXISTING REVENUE MINUS ALLOCATED COSTS		\$793,270	(\$807,928)	\$520,838	\$909,875	(\$32,110)	\$138,632	\$55,565	\$8,398
Deficiency Input equals Output									
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	(\$1,242,885)	\$408,480	\$683,024	(\$36,746)	\$128,722	\$52,498	\$6,907
RETURN ON EQUITY COMPONENT OF RATE BASE		8.98%	6.40%	12.62%	11.12%	3.09%	24.07%	33.51%	6.21%





# 2013 Cost Allocation Model

## Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

### Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System  
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	9	10
Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
\$4.37	\$9.02	\$32.03	\$84.38	-\$0.03	-\$0.03	0
\$5.35	\$10.80	\$40.04	\$117.71	-\$0.02	-\$0.02	0
\$12.53	\$19.76	\$72.86	\$123.37	\$4.94	\$5.20	0
\$9.76	\$25.71	\$237.72	\$14,501.61	\$0.80	\$8.52	\$0.00

Appendix 2-V  
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers			82,577	651,926,620		\$ 12.53	\$ 0.0142		\$ 21,667,116.46	\$ 21,667,099		\$ 21,667,099	-\$ 17
GS < 50 kW	Customers			7,830	241,614,912		\$ 25.71	\$ 0.0102		\$ 4,890,887.24	\$ 4,890,898		\$ 4,890,898	\$ 11
GS > 50 to 4,999 kW	Customers			945	844,886,400	2,183,248	\$ 237.72		\$ 3.6425	\$ 10,648,328.69	\$ 10,016,438	\$ 631,891	\$ 10,648,329	\$ 0
Large Use	Customers			1		63,002	\$ 14,501.61		\$ 1.8917	\$ 293,198.74	\$ 255,397	\$ 37,801	\$ 293,198	-\$ 1
Streetlighting	Connections			24,613		45,145	\$ 0.80		\$ 3.8405	\$ 409,662.70	\$ 409,664		\$ 409,664	\$ 1
Unmetered Scattered Load	Connections			890	3,417,188		\$ 6.17	\$ 0.0134		\$ 111,733.76	\$ 111,734		\$ 111,734	\$ 0
Embedded Distributor Class	Customers			1		44,674	\$ -		\$ 1.4200	\$ 63,437.08	\$ 63,438		\$ 63,438	\$ 1
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 38,084,364.67	\$ 37,414,668	\$ 669,692	\$ 38,084,360	-\$ 5

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement

## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption

100

kWh



May 1 - October 31



November 1 - April 30 (Select this radio button for applications filed after C

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
Distribution Volumetric Rate	per kWh	\$ 0.0173	100	\$ 1.73	\$ 0.0142	100	\$ 1.42	-\$ 0.31	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	100	\$ 0.03	\$ 0.0003	100	\$ 0.03	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	100	-\$ 0.04	-\$ 0.0004	100	-\$ 0.04	\$ -	
1576 Rate Rider	per kWh	\$ -	100	\$ -	-\$ 0.0013	100	-\$ 0.13	-\$ 0.13	
<b>Sub-Total A</b>				\$ 13.23			\$ 16.00	\$ 2.77	20.93%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	100	\$ -	-\$ 0.0003	100	-\$ 0.03	-\$ 0.03	
Global Adjustment Rate Rider	per kWh	\$ -	100	\$ -	\$ 0.0002	100	\$ 0.02	\$ 0.02	
			100	\$ -		100	\$ -	\$ -	
Low Voltage Service Charge			100	\$ -		100	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 13.23			\$ 15.99	\$ 2.76	20.85%
RTSR - Network	per kWh	\$ 0.0067	103	\$ 0.69	\$ 0.0072	104	\$ 0.75	\$ 0.05	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	103	\$ 0.14	\$ 0.0014	104	\$ 0.14	\$ 0.00	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 14.07			\$ 16.88	\$ 2.81	20.00%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	103	\$ 0.45	\$ 0.0044	104	\$ 0.46	\$ 0.00	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	103	\$ 0.12	\$ 0.0012	104	\$ 0.12	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	100	\$ 0.70	\$ 0.0070	100	\$ 0.70	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	103	\$ 8.05	\$ 0.0780	104	\$ 8.07	\$ 0.02	0.30%
Energy - RPP - Tier 2	per kWh	\$ 0.0910		\$ -	\$ 0.0910		\$ -	\$ -	
TOU - Off Peak	per kWh	\$ 0.0670	66	\$ 4.43	\$ 0.0670	66	\$ 4.44	\$ 0.01	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	19	\$ 1.93	\$ 0.1040	19	\$ 1.94	\$ 0.01	0.30%
TOU - On Peak	per kW	\$ 0.1240	19	\$ 2.30	\$ 0.1240	19	\$ 2.31	\$ 0.01	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 23.64			\$ 26.48	\$ 2.84	12.01%
HST		13%		\$ 3.07	13%		\$ 3.44	\$ 0.37	12.01%
<b>Total Bill (including HST)</b>				\$ 26.72			\$ 29.93	\$ 3.21	12.01%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 2.67			-\$ 2.99	-\$ 0.32	11.99%
<b>Total Bill on RPP (including OCEB)</b>				\$ 24.05			\$ 26.94	\$ 2.89	12.01%
<b>Total Bill on TOU (before Taxes)</b>				\$ 24.25			\$ 27.10	\$ 2.84	11.72%
HST		13%		\$ 3.15	13%		\$ 3.52	\$ 0.37	11.72%
<b>Total Bill (including HST)</b>				\$ 27.41			\$ 30.62	\$ 3.21	11.72%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 2.74			-\$ 3.06	-\$ 0.32	11.68%
<b>Total Bill on TOU (including OCEB)</b>				\$ 24.67			\$ 27.56	\$ 2.89	11.72%
<b>Loss Factor (%)</b>				0.03200			0.03514		

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption **250** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0173	250	\$ 4.33	\$ 0.0142	250	\$ 3.55	-\$ 0.78	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	250	\$ 0.08	\$ 0.0003	250	\$ 0.08	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	250	-\$ 0.10	-\$ 0.0004	250	-\$ 0.10	\$ -	
1576 Rate Rider	per kWh	\$ -	250	\$ -	-\$ 0.0013	250	-\$ 0.33	-\$ 0.33	
<b>Sub-Total A</b>				\$ 15.81			\$ 17.92	\$ 2.11	13.33%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	250	\$ -	-\$ 0.0003	250	-\$ 0.08	-\$ 0.08	
Global Adjustment Rate Rider	per kWh	\$ -	250	\$ -	\$ 0.0002	250	\$ 0.05	\$ 0.05	
		\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge		\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 15.81			\$ 17.89	\$ 2.08	13.17%
RTSR - Network	per kWh	\$ 0.0067	258	\$ 1.73	\$ 0.0072	259	\$ 1.86	\$ 0.13	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	258	\$ 0.36	\$ 0.0014	259	\$ 0.36	\$ 0.00	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 17.90			\$ 20.12	\$ 2.22	12.39%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	258	\$ 1.14	\$ 0.0044	259	\$ 1.14	\$ 0.00	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	258	\$ 0.31	\$ 0.0012	259	\$ 0.31	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	258	\$ 20.12	\$ 0.0780	259	\$ 20.19	\$ 0.06	0.30%
Energy - RPP - Tier 2	per kWh	\$ 0.0910		\$ -	\$ 0.0910		\$ -	\$ -	
TOU - Off Peak	per kWh	\$ 0.0670	165	\$ 11.06	\$ 0.0670	166	\$ 11.10	\$ 0.03	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	46	\$ 4.83	\$ 0.1040	47	\$ 4.84	\$ 0.01	0.30%
TOU - On Peak	per kWh	\$ 0.1240	46	\$ 5.76	\$ 0.1240	47	\$ 5.78	\$ 0.02	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 41.47			\$ 43.75	\$ 2.28	5.51%
HST		13%		\$ 5.39	13%		\$ 5.69	\$ 0.30	5.51%
<b>Total Bill (including HST)</b>				\$ 46.86			\$ 49.44	\$ 2.58	5.51%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 4.69			-\$ 4.94	-\$ 0.25	5.33%
<b>Total Bill on RPP (including OCEB)</b>				\$ 42.17			\$ 44.50	\$ 2.33	5.53%
<b>Total Bill on TOU (before Taxes)</b>				\$ 43.00			\$ 45.28	\$ 2.29	5.32%
HST		13%		\$ 5.59	13%		\$ 5.89	\$ 0.30	5.32%
<b>Total Bill (including HST)</b>				\$ 48.59			\$ 51.17	\$ 2.59	5.32%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 4.86			-\$ 5.12	-\$ 0.26	5.35%
<b>Total Bill on TOU (including OCEB)</b>				\$ 43.73			\$ 46.05	\$ 2.33	5.32%
<b>Loss Factor (%)</b>				0.03200			0.03514		

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption **500** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0173	500	\$ 8.65	\$ 0.0142	500	\$ 7.10	-\$ 1.56	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	500	\$ 0.15	\$ 0.0003	500	\$ 0.15	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	500	-\$ 0.20	-\$ 0.0004	500	-\$ 0.20	\$ -	
1576 Rate Rider	per kWh	\$ -	500	\$ -	-\$ 0.0013	500	-\$ 0.65	-\$ 0.65	
<b>Sub-Total A</b>				\$ 20.11			\$ 21.12	\$ 1.01	5.00%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	500	\$ -	-\$ 0.0003	500	-\$ 0.15	-\$ 0.15	
Global Adjustment Rate Rider	per kWh	\$ -	500	\$ -	\$ 0.0002	500	\$ 0.10	\$ 0.10	
		\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Low Voltage Service Charge		\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 20.11			\$ 21.07	\$ 0.95	4.75%
RTSR - Network	per kWh	\$ 0.0067	516	\$ 3.46	\$ 0.0072	518	\$ 3.73	\$ 0.27	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	516	\$ 0.72	\$ 0.0014	518	\$ 0.72	\$ 0.00	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 24.29			\$ 25.52	\$ 1.23	5.05%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	516	\$ 2.27	\$ 0.0044	518	\$ 2.28	\$ 0.01	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	516	\$ 0.62	\$ 0.0012	518	\$ 0.62	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	500	\$ 3.50	\$ 0.0070	500	\$ 3.50	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	516	\$ 40.25	\$ 0.0780	518	\$ 40.37	\$ 0.12	0.30%
Energy - RPP - Tier 2	per kWh	\$ 0.0910		\$ -	\$ 0.0910		\$ -	\$ -	
TOU - Off Peak	per kWh	\$ 0.0670	330	\$ 22.13	\$ 0.0670	331	\$ 22.19	\$ 0.07	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	93	\$ 9.66	\$ 0.1040	93	\$ 9.69	\$ 0.03	0.30%
TOU - On Peak	per kWh	\$ 0.1240	93	\$ 11.52	\$ 0.1240	93	\$ 11.55	\$ 0.04	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 71.18			\$ 72.54	\$ 1.36	1.91%
HST		13%		\$ 9.25		13%	\$ 9.43	\$ 0.18	1.91%
<b>Total Bill (including HST)</b>				\$ 80.43			\$ 81.96	\$ 1.53	1.91%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 8.04			-\$ 8.20	-\$ 0.16	1.99%
<b>Total Bill on RPP (including OCEB)</b>				\$ 72.39			\$ 73.76	\$ 1.37	1.90%
<b>Total Bill on TOU (before Taxes)</b>				\$ 74.23			\$ 75.60	\$ 1.37	1.84%
HST		13%		\$ 9.65		13%	\$ 9.83	\$ 0.18	1.84%
<b>Total Bill (including HST)</b>				\$ 83.88			\$ 85.43	\$ 1.54	1.84%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 8.39			-\$ 8.54	-\$ 0.15	1.79%
<b>Total Bill on TOU (including OCEB)</b>				\$ 75.49			\$ 76.89	\$ 1.39	1.85%
<b>Loss Factor (%)</b>				0.03200			0.03514		

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.



## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption **800** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0173	800	\$ 13.84	\$ 0.0142	800	\$ 11.35	-\$ 2.49	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	800	-\$ 0.32	-\$ 0.0004	800	-\$ 0.32	\$ -	
1576 Rate Rider	per kWh	\$ -	800	\$ -	-\$ 0.0013	800	-\$ 1.04	-\$ 1.04	
<b>Sub-Total A</b>				\$ 25.27			\$ 24.95	-\$ 0.32	-1.26%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	800	\$ -	-\$ 0.0003	800	-\$ 0.24	-\$ 0.24	
Global Adjustment Rate Rider	per kWh	\$ -	800	\$ -	\$ 0.0002	800	\$ 0.16	\$ 0.16	
		\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Low Voltage Service Charge		\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 25.27			\$ 24.87	-\$ 0.40	-1.57%
RTSR - Network	per kWh	\$ 0.0067	826	\$ 5.53	\$ 0.0072	828	\$ 5.96	\$ 0.43	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	826	\$ 1.16	\$ 0.0014	828	\$ 1.16	\$ 0.00	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 31.96			\$ 31.99	\$ 0.04	0.11%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	826	\$ 3.63	\$ 0.0044	828	\$ 3.64	\$ 0.01	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	826	\$ 0.99	\$ 0.0012	828	\$ 0.99	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	226	\$ 20.53	\$ 0.0910	228	\$ 20.76	\$ 0.23	1.11%
TOU - Off Peak	per kWh	\$ 0.0670	528	\$ 35.40	\$ 0.0670	530	\$ 35.51	\$ 0.11	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	149	\$ 15.46	\$ 0.1040	149	\$ 15.50	\$ 0.05	0.30%
TOU - On Peak	per kWh	\$ 0.1240	149	\$ 18.43	\$ 0.1240	149	\$ 18.48	\$ 0.06	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 109.76			\$ 110.04	\$ 0.28	0.25%
HST		13%		\$ 14.27	13%		\$ 14.31	\$ 0.04	0.25%
<b>Total Bill (including HST)</b>				\$ 124.03			\$ 124.34	\$ 0.32	0.25%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 12.40			-\$ 12.43	-\$ 0.03	0.24%
<b>Total Bill on RPP (including OCEB)</b>				\$ 111.63			\$ 111.91	\$ 0.29	0.26%
<b>Total Bill on TOU (before Taxes)</b>				\$ 111.72			\$ 111.98	\$ 0.26	0.23%
HST		13%		\$ 14.52	13%		\$ 14.56	\$ 0.03	0.23%
<b>Total Bill (including HST)</b>				\$ 126.24			\$ 126.53	\$ 0.30	0.23%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 12.62			-\$ 12.65	-\$ 0.03	0.24%
<b>Total Bill on TOU (including OCEB)</b>				\$ 113.62			\$ 113.88	\$ 0.27	0.23%
<b>Loss Factor (%)</b>				0.03200			0.03514		

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption **1000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0173	1000	\$ 17.30	\$ 0.0142	1000	\$ 14.19	-\$ 3.11	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	1000	\$ 0.30	\$ 0.0003	1000	\$ 0.30	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	1000	-\$ 0.40	-\$ 0.0004	1000	-\$ 0.40	\$ -	
1576 Rate Rider	per kWh	\$ -	1000	\$ -	-\$ 0.0013	1000	-\$ 1.30	-\$ 1.30	
<b>Sub-Total A</b>				\$ 28.71			\$ 27.51	-\$ 1.20	-4.18%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	1000	\$ -	-\$ 0.0003	1000	-\$ 0.30	-\$ 0.30	
Global Adjustment Rate Rider	per kWh	\$ -	1000	\$ -	\$ 0.0002	1000	\$ 0.20	\$ 0.20	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 28.71			\$ 27.41	-\$ 1.30	-4.53%
RTSR - Network	per kWh	\$ 0.0067	1032	\$ 6.91	\$ 0.0072	1035	\$ 7.45	\$ 0.54	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	1032	\$ 1.44	\$ 0.0014	1035	\$ 1.45	\$ 0.00	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 37.07			\$ 36.31	-\$ 0.76	-2.04%
Wholesale Market Service Charge (WMSA)	per kWh	\$ 0.0044	1032	\$ 4.54	\$ 0.0044	1035	\$ 4.55	\$ 0.01	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	1032	\$ 1.24	\$ 0.0012	1035	\$ 1.24	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1000	\$ 7.00	\$ 0.0070	1000	\$ 7.00	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	432	\$ 39.31	\$ 0.0910	435	\$ 39.60	\$ 0.29	0.73%
TOU - Off Peak	per kWh	\$ 0.0670	660	\$ 44.25	\$ 0.0670	662	\$ 44.39	\$ 0.13	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	186	\$ 19.32	\$ 0.1040	186	\$ 19.38	\$ 0.06	0.30%
TOU - On Peak	per kWh	\$ 0.1240	186	\$ 23.03	\$ 0.1240	186	\$ 23.10	\$ 0.07	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 136.21			\$ 135.76	-\$ 0.45	-0.33%
HST		13%		\$ 17.71	13%		\$ 17.65	-\$ 0.06	-0.33%
<b>Total Bill (including HST)</b>				\$ 153.92			\$ 153.41	-\$ 0.51	-0.33%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 15.39			-\$ 15.34	\$ 0.05	-0.32%
<b>Total Bill on RPP (including OCEB)</b>				\$ 138.53			\$ 138.07	-\$ 0.46	-0.33%
<b>Total Bill on TOU (before Taxes)</b>				\$ 136.70			\$ 136.23	-\$ 0.48	-0.35%
HST		13%		\$ 17.77	13%		\$ 17.71	-\$ 0.06	-0.35%
<b>Total Bill (including HST)</b>				\$ 154.48			\$ 153.94	-\$ 0.54	-0.35%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 15.45			-\$ 15.39	\$ 0.06	-0.39%
<b>Total Bill on TOU (including OCEB)</b>				\$ 139.03			\$ 138.55	-\$ 0.48	-0.34%
<b>Loss Factor (%)</b>				0.03200			0.03514		

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption 1500 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0173	1500	\$ 25.95	\$ 0.0142	1500	\$ 21.29	-\$ 4.67	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	1500	\$ 0.45	\$ 0.0003	1500	\$ 0.45	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	1500	-\$ 0.60	-\$ 0.0004	1500	-\$ 0.60	\$ -	
1576 Rate Rider	per kWh	\$ -	1500	\$ -	-\$ 0.0013	1500	-\$ 1.95	-\$ 1.95	
<b>Sub-Total A</b>				\$ 37.31			\$ 33.91	-\$ 3.41	-9.13%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	1500	\$ -	-\$ 0.0003	1500	-\$ 0.45	-\$ 0.45	
Global Adjustment Rate Rider	per kWh	\$ -	1500	\$ -	\$ 0.0002	1500	\$ 0.30	\$ 0.30	
		\$ -	1500	\$ -	\$ -	1500	\$ -	\$ -	
Low Voltage Service Charge		\$ -	1500	\$ -	\$ -	1500	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 37.31			\$ 33.76	-\$ 3.56	-9.53%
RTSR - Network	per kWh	\$ 0.0067	1548	\$ 10.37	\$ 0.0072	1553	\$ 11.18	\$ 0.81	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	1548	\$ 2.17	\$ 0.0014	1553	\$ 2.17	\$ 0.01	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 49.85			\$ 47.11	-\$ 2.74	-5.50%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1548	\$ 6.81	\$ 0.0044	1553	\$ 6.83	\$ 0.02	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	1548	\$ 1.86	\$ 0.0012	1553	\$ 1.86	\$ 0.01	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1500	\$ 10.50	\$ 0.0070	1500	\$ 10.50	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	948	\$ 86.27	\$ 0.0910	953	\$ 86.70	\$ 0.43	0.50%
TOU - Off Peak	per kWh	\$ 0.0670	991	\$ 66.38	\$ 0.0670	994	\$ 66.58	\$ 0.20	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	279	\$ 28.98	\$ 0.1040	279	\$ 29.07	\$ 0.09	0.30%
TOU - On Peak	per kWh	\$ 0.1240	279	\$ 34.55	\$ 0.1240	279	\$ 34.66	\$ 0.11	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 202.34			\$ 200.05	-\$ 2.29	-1.13%
HST		13%		\$ 26.30	13%		\$ 26.01	-\$ 0.30	-1.13%
<b>Total Bill (including HST)</b>				\$ 228.64			\$ 226.06	-\$ 2.58	-1.13%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 22.86			-\$ 22.61	\$ 0.25	-1.09%
<b>Total Bill on RPP (including OCEB)</b>				\$ 205.78			\$ 203.45	-\$ 2.33	-1.13%
<b>Total Bill on TOU (before Taxes)</b>				\$ 199.18			\$ 196.86	-\$ 2.32	-1.16%
HST		13%		\$ 25.89	13%		\$ 25.59	-\$ 0.30	-1.16%
<b>Total Bill (including HST)</b>				\$ 225.07			\$ 222.45	-\$ 2.62	-1.16%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 22.51			-\$ 22.24	\$ 0.27	-1.20%
<b>Total Bill on TOU (including OCEB)</b>				\$ 202.56			\$ 200.21	-\$ 2.35	-1.16%

Loss Factor (%)

0.03200

0.03514

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

## Appendix 2-W Bill Impacts

Customer Class:

Residential

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.7600	1	\$ 9.76	\$ 12.5300	1	\$ 12.53	\$ 2.77	28.38%
Smart Meter Disposition Rate Rider	Monthly	\$ 0.1300	1	\$ 0.13	\$ 0.1300	1	\$ 0.13	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 1.6200	1	\$ 1.62	\$ -	1	\$ -	-\$ 1.62	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 2.0600	1	\$ 2.06	\$ 2.06	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0173	2000	\$ 34.60	\$ 0.0142	2000	\$ 28.38	-\$ 6.22	-17.98%
LRAM & SSM Rate Rider	per kWh	\$ 0.0003	2000	\$ 0.60	\$ 0.0003	2000	\$ 0.60	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0004	2000	-\$ 0.80	-\$ 0.0004	2000	-\$ 0.80	\$ -	
1576 Rate Rider	per kWh	\$ -	2000	\$ -	-\$ 0.0013	2000	-\$ 2.60	-\$ 2.60	
<b>Sub-Total A</b>				\$ 45.91			\$ 40.30	-\$ 5.61	-12.22%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	2000	\$ -	-\$ 0.0003	2000	-\$ 0.60	-\$ 0.60	
Global Adjustment Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.0002	2000	\$ 0.40	\$ 0.40	
		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 45.91			\$ 40.10	-\$ 5.81	-12.66%
RTSR - Network	per kWh	\$ 0.0067	2064	\$ 13.83	\$ 0.0072	2070	\$ 14.91	\$ 1.08	7.79%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0014	2064	\$ 2.89	\$ 0.0014	2070	\$ 2.90	\$ 0.01	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 62.63			\$ 57.90	-\$ 4.72	-7.54%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2064	\$ 9.08	\$ 0.0044	2070	\$ 9.11	\$ 0.03	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	2064	\$ 2.48	\$ 0.0012	2070	\$ 2.48	\$ 0.01	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	1464	\$ 133.22	\$ 0.0910	1470	\$ 133.80	\$ 0.57	0.43%
TOU - Off Peak	per kWh	\$ 0.0670	1321	\$ 88.50	\$ 0.0670	1325	\$ 88.77	\$ 0.27	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	372	\$ 38.64	\$ 0.1040	373	\$ 38.76	\$ 0.12	0.30%
TOU - On Peak	per kWh	\$ 0.1240	372	\$ 46.07	\$ 0.1240	373	\$ 46.21	\$ 0.14	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 268.46			\$ 264.34	-\$ 4.12	-1.53%
HST		13%		\$ 34.90	13%		\$ 34.36	-\$ 0.54	-1.53%
<b>Total Bill (including HST)</b>				\$ 303.36			\$ 298.71	-\$ 4.65	-1.53%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 30.34			-\$ 29.87	\$ 0.47	-1.55%
<b>Total Bill on RPP (including OCEB)</b>				\$ 273.02			\$ 268.84	-\$ 4.18	-1.53%
<b>Total Bill on TOU (before Taxes)</b>				\$ 261.65			\$ 257.49	-\$ 4.16	-1.59%
HST		13%		\$ 34.01	13%		\$ 33.47	-\$ 0.54	-1.59%
<b>Total Bill (including HST)</b>				\$ 295.66			\$ 290.96	-\$ 4.70	-1.59%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 29.57			-\$ 29.10	\$ 0.47	-1.59%
<b>Total Bill on TOU (including OCEB)</b>				\$ 266.09			\$ 261.86	-\$ 4.23	-1.59%
<b>Loss Factor (%)</b>				0.03200			0.03514		

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-W  
Bill Impacts

Customer Class:		GS<50kW							
Consumption		1000	kWh	<input checked="" type="radio"/>	May 1 - October 31	<input type="radio"/>	November 1 - April 30 (Select this radio button for applications filed after C		
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 25.7100	1	\$ 25.71	\$ 25.7100	1	\$ 25.71	\$ -	
Smart Meter Disposition Rate Rider	Monthly	\$ 8.4200	1	\$ 8.42	\$ 8.4200	1	\$ 8.42	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 5.5500	1	\$ 5.55	\$ -	1	\$ -	-\$ 5.55	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 8.4200	1	\$ 8.42	\$ 8.42	
Distribution Volumetric Rate	per kWh	\$ 0.0124	1000	\$ 12.40	\$ 0.0102	1000	\$ 10.24	-\$ 2.16	-17.38%
LRAM & SSM Rate Rider	per kWh	\$ 0.0001	1000	\$ 0.10	\$ 0.0001	1000	\$ 0.10	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0003	1000	-\$ 0.30	-\$ 0.0003	1000	-\$ 0.30	\$ -	
1576 Rate Rider	per kWh	\$ -	1000	\$ -	-\$ 0.0010	1000	-\$ 1.00	-\$ 1.00	
Sub-Total A				\$ 51.88			\$ 51.59	-\$ 0.29	-0.55%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	1000	\$ -	\$ 0.0001	1000	\$ 0.10	\$ 0.10	
Global Adjustment Rate Rider	per kWh	\$ -	1000	\$ -	\$ 0.0005	1000	\$ 0.50	\$ 0.50	
			1000	\$ -		1000	\$ -	\$ -	
Low Voltage Service Charge			1000	\$ -		1000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 51.88			\$ 52.19	\$ 0.31	0.61%
RTSR - Network	per kWh	\$ 0.0058	1032	\$ 5.99	\$ 0.0062	1035	\$ 6.42	\$ 0.43	7.22%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0013	1032	\$ 1.34	\$ 0.0013	1035	\$ 1.35	\$ 0.00	0.30%
Sub-Total C - Delivery (including Sub-Total B)				\$ 59.21			\$ 59.96	\$ 0.75	1.27%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1032	\$ 4.54	\$ 0.0044	1035	\$ 4.55	\$ 0.01	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	1032	\$ 1.24	\$ 0.0012	1035	\$ 1.24	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1000	\$ 7.00	\$ 0.0070	1035	\$ 7.25	\$ 0.25	3.51%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	432	\$ 39.31	\$ 0.0910	435	\$ 39.60	\$ 0.29	0.73%
TOU - Off Peak	per kWh	\$ 0.0670	660	\$ 44.25	\$ 0.0670	662	\$ 44.39	\$ 0.13	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	186	\$ 19.32	\$ 0.1040	186	\$ 19.38	\$ 0.06	0.30%
TOU - On Peak	per kWh	\$ 0.1240	186	\$ 23.03	\$ 0.1240	186	\$ 23.10	\$ 0.07	0.30%
Total Bill on RPP (before Taxes)				\$ 158.35			\$ 159.65	\$ 1.30	0.82%
HST		13%		\$ 20.59		13%	\$ 20.75	\$ 0.17	0.82%
Total Bill (including HST)				\$ 178.93			\$ 180.40	\$ 1.47	0.82%
Ontario Clean Energy Benefit <sup>1</sup>				-\$ 17.89			-\$ 18.04	-\$ 0.15	0.84%
Total Bill on RPP (including OCEB)				\$ 161.04			\$ 162.36	\$ 1.32	0.82%
Total Bill on TOU (before Taxes)				\$ 158.84			\$ 160.12	\$ 1.28	0.80%
HST		13%		\$ 20.65		13%	\$ 20.82	\$ 0.17	0.80%
Total Bill (including HST)				\$ 179.49			\$ 180.94	\$ 1.44	0.80%
Ontario Clean Energy Benefit <sup>1</sup>				-\$ 17.95			-\$ 18.09	-\$ 0.14	0.78%
Total Bill on TOU (including OCEB)				\$ 161.54			\$ 162.85	\$ 1.30	0.81%
Loss Factor (%)		0.03200			0.03514				

<sup>1</sup> Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

## Appendix 2-W Bill Impacts

Customer Class: **GS<50kW**

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 25.7100	1	\$ 25.71	\$ 25.7100	1	\$ 25.71	\$ -	
Smart Meter Disposition Rate Rider	Monthly	\$ 8.4200	1	\$ 8.42	\$ 8.4200	1	\$ 8.42	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 5.5500	1	\$ 5.55	\$ -	1	\$ -	-\$ 5.55	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 8.4200	1	\$ 8.42	\$ 8.42	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0124	2000	\$ 24.80	\$ 0.0102	2000	\$ 20.49	-\$ 4.31	-17.38%
LRAM & SSM Rate Rider	per kWh	\$ 0.0001	2000	\$ 0.20	\$ 0.0001	2000	\$ 0.20	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0003	2000	-\$ 0.60	-\$ 0.0003	2000	-\$ 0.60	\$ -	
1576 Rate Rider	per kWh	\$ -	2000	\$ -	-\$ 0.0010	2000	-\$ 2.00	-\$ 2.00	
<b>Sub-Total A</b>				\$ 64.08			\$ 60.64	-\$ 3.44	-5.37%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	2000	\$ -	\$ 0.0001	2000	\$ 0.20	\$ 0.20	
Global Adjustment Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.0005	2000	\$ 1.00	\$ 1.00	
		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 64.08			\$ 61.84	-\$ 2.24	-3.50%
RTSR - Network	per kWh	\$ 0.0058	2064	\$ 11.97	\$ 0.0062	2070	\$ 12.84	\$ 0.86	7.22%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0013	2064	\$ 2.68	\$ 0.0013	2070	\$ 2.69	\$ 0.01	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 78.73			\$ 77.37	-\$ 1.37	-1.74%
Wholesale Market Service Charge (WMSA)	per kWh	\$ 0.0044	2064	\$ 9.08	\$ 0.0044	2070	\$ 9.11	\$ 0.03	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	2064	\$ 2.48	\$ 0.0012	2070	\$ 2.48	\$ 0.01	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2000	\$ 14.00	\$ 0.0070	2070	\$ 14.49	\$ 0.49	3.51%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	1464	\$ 133.22	\$ 0.0910	1470	\$ 133.80	\$ 0.57	0.43%
TOU - Off Peak	per kWh	\$ 0.0670	1321	\$ 88.50	\$ 0.0670	1325	\$ 88.77	\$ 0.27	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	372	\$ 38.64	\$ 0.1040	373	\$ 38.76	\$ 0.12	0.30%
TOU - On Peak	per kWh	\$ 0.1240	372	\$ 46.07	\$ 0.1240	373	\$ 46.21	\$ 0.14	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 284.57			\$ 284.30	-\$ 0.27	-0.09%
HST		13%		\$ 36.99	13%		\$ 36.96	-\$ 0.04	-0.09%
<b>Total Bill (including HST)</b>				\$ 321.56			\$ 321.26	-\$ 0.30	-0.09%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 32.16			-\$ 32.13	\$ 0.03	-0.09%
<b>Total Bill on RPP (including OCEB)</b>				\$ 289.40			\$ 289.13	-\$ 0.27	-0.09%
<b>Total Bill on TOU (before Taxes)</b>				\$ 277.75			\$ 277.44	-\$ 0.31	-0.11%
HST		13%		\$ 36.11	13%		\$ 36.07	-\$ 0.04	-0.11%
<b>Total Bill (including HST)</b>				\$ 313.86			\$ 313.51	-\$ 0.35	-0.11%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				-\$ 31.39			-\$ 31.35	\$ 0.04	-0.13%
<b>Total Bill on TOU (including OCEB)</b>				\$ 282.47			\$ 282.16	-\$ 0.31	-0.11%
<b>Loss Factor (%)</b>		0.03200			0.03514				

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

## Appendix 2-W Bill Impacts

Customer Class: **GS<50kW**

Consumption **5000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 25.7100	1	\$ 25.71	\$ 25.7100	1	\$ 25.71	\$ -	
Smart Meter Disposition Rate Rider	Monthly	\$ 8.4200	1	\$ 8.42	\$ 8.4200	1	\$ 8.42	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 5.5500	1	\$ 5.55	\$ -	1	\$ -	-\$ 5.55	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 8.4200	1	\$ 8.42	\$ 8.42	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0124	5000	\$ 62.00	\$ 0.0102	5000	\$ 51.22	-\$ 10.78	-17.38%
LRAM & SSM Rate Rider	per kWh	\$ 0.0001	5000	\$ 0.50	\$ 0.0001	5000	\$ 0.50	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0003	5000	-\$ 1.50	-\$ 0.0003	5000	-\$ 1.50	\$ -	
1576 Rate Rider	per kWh	\$ -	5000	\$ -	-\$ 0.0010	5000	-\$ 5.00	-\$ 5.00	
<b>Sub-Total A</b>				\$ 100.68			\$ 87.77	-\$ 12.91	-12.82%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	5000	\$ -	\$ 0.0001	5000	\$ 0.50	\$ 0.50	
Global Adjustment Rate Rider	per kWh	\$ -	5000	\$ -	\$ 0.0005	5000	\$ 2.50	\$ 2.50	
		\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 100.68			\$ 90.77	-\$ 9.91	-9.84%
RTSR - Network	per kWh	\$ 0.0058	5160	\$ 29.93	\$ 0.0062	5176	\$ 32.09	\$ 2.16	7.22%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0013	5160	\$ 6.71	\$ 0.0013	5176	\$ 6.73	\$ 0.02	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 137.32			\$ 129.59	-\$ 7.73	-5.63%
Wholesale Market Service Charge (WMSA)	per kWh	\$ 0.0044	5160	\$ 22.70	\$ 0.0044	5176	\$ 22.77	\$ 0.07	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	5160	\$ 6.19	\$ 0.0012	5176	\$ 6.21	\$ 0.02	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	5000	\$ 35.00	\$ 0.0070	5176	\$ 36.23	\$ 1.23	3.51%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	4560	\$ 414.96	\$ 0.0910	4576	\$ 416.39	\$ 1.43	0.34%
TOU - Off Peak	per kWh	\$ 0.0670	3302	\$ 221.26	\$ 0.0670	3312	\$ 221.93	\$ 0.67	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	929	\$ 96.60	\$ 0.1040	932	\$ 96.89	\$ 0.29	0.30%
TOU - On Peak	per kWh	\$ 0.1240	929	\$ 115.17	\$ 0.1240	932	\$ 115.52	\$ 0.35	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 663.22			\$ 658.24	-\$ 4.98	-0.75%
HST		13%		\$ 86.22	13%		\$ 85.57	-\$ 0.65	-0.75%
<b>Total Bill (including HST)</b>				\$ 749.44			\$ 743.81	-\$ 5.63	-0.75%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				\$ -			\$ -	\$ -	
<b>Total Bill on RPP (including OCEB)</b>				\$ 749.44			\$ 743.81	-\$ 5.63	-0.75%
<b>Total Bill on TOU (before Taxes)</b>				\$ 634.49			\$ 629.40	-\$ 5.09	-0.80%
HST		13%		\$ 82.48	13%		\$ 81.82	-\$ 0.66	-0.80%
<b>Total Bill (including HST)</b>				\$ 716.97			\$ 711.22	-\$ 5.75	-0.80%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				\$ -			\$ -	\$ -	
<b>Total Bill on TOU (including OCEB)</b>				\$ 716.97			\$ 711.22	-\$ 5.75	-0.80%
<b>Loss Factor (%)</b>			0.03200			0.03514			

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Appendix 2-W  
Bill Impacts

Customer Class: GS<50kW

Consumption 10000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 25.7100	1	\$ 25.71	\$ 25.7100	1	\$ 25.71	\$ -	
Smart Meter Disposition Rate Rider	Monthly	\$ 8.4200	1	\$ 8.42	\$ 8.4200	1	\$ 8.42	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 5.5500	1	\$ 5.55	\$ -	1	\$ -	-\$ 5.55	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 8.4200	1	\$ 8.42	\$ 8.42	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0124	10000	\$ 124.00	\$ 0.0102	10000	\$ 102.44	-\$ 21.56	-17.38%
LRAM & SSM Rate Rider	per kWh	\$ 0.0001	10000	\$ 1.00	\$ 0.0001	10000	\$ 1.00	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0003	10000	-\$ 3.00	-\$ 0.0003	10000	-\$ 3.00	\$ -	
1576 Rate Rider	per kWh	\$ -	10000	\$ -	-\$ 0.0010	10000	-\$ 10.00	-\$ 10.00	
Sub-Total A				\$ 161.68			\$ 132.99	-\$ 28.69	-17.74%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	10000	\$ -	\$ 0.0001	10000	\$ 1.00	\$ 1.00	
Global Adjustment Rate Rider	per kWh	\$ -	10000	\$ -	\$ 0.0005	10000	\$ 5.00	\$ 5.00	
		\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 161.68			\$ 138.99	-\$ 22.69	-14.03%
RTSR - Network	per kWh	\$ 0.0058	10320	\$ 59.86	\$ 0.0062	10351	\$ 64.18	\$ 4.32	7.22%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0013	10320	\$ 13.42	\$ 0.0013	10351	\$ 13.46	\$ 0.04	0.30%
Sub-Total C - Delivery (including Sub-Total B)				\$ 234.95			\$ 216.63	-\$ 18.32	-7.80%
Wholesale Market Service Charge (WMSA)	per kWh	\$ 0.0044	10320	\$ 45.41	\$ 0.0044	10351	\$ 45.55	\$ 0.14	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	10320	\$ 12.38	\$ 0.0012	10351	\$ 12.42	\$ 0.04	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	10000	\$ 70.00	\$ 0.0070	10351	\$ 72.46	\$ 2.46	3.51%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	9720	\$ 884.52	\$ 0.0910	9751	\$ 887.38	\$ 2.86	0.32%
TOU - Off Peak	per kWh	\$ 0.0670	6605	\$ 442.52	\$ 0.0670	6625	\$ 443.87	\$ 1.35	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	1858	\$ 193.19	\$ 0.1040	1863	\$ 193.78	\$ 0.59	0.30%
TOU - On Peak	per kWh	\$ 0.1240	1858	\$ 230.34	\$ 0.1240	1863	\$ 231.04	\$ 0.70	0.30%
Total Bill on RPP (before Taxes)				\$ 1,294.31			\$ 1,281.49	-\$ 12.83	-0.99%
HST		13%		\$ 168.26	13%		\$ 166.59	-\$ 1.67	-0.99%
Total Bill (including HST)				\$ 1,462.57			\$ 1,448.08	-\$ 14.50	-0.99%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 1,462.57			\$ 1,448.08	-\$ 14.50	-0.99%
Total Bill on TOU (before Taxes)				\$ 1,229.05			\$ 1,216.00	-\$ 13.05	-1.06%
HST		13%		\$ 159.78	13%		\$ 158.08	-\$ 1.70	-1.06%
Total Bill (including HST)				\$ 1,388.82			\$ 1,374.08	-\$ 14.75	-1.06%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 1,388.82			\$ 1,374.08	-\$ 14.75	-1.06%
Loss Factor (%)			0.03200			0.03514			

<sup>1</sup> Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.



## Appendix 2-W Bill Impacts

Customer Class: **GS<50kW**

Consumption **15000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 25.7100	1	\$ 25.71	\$ 25.7100	1	\$ 25.71	\$ -	
Smart Meter Disposition Rate Rider	Monthly	\$ 8.4200	1	\$ 8.42	\$ 8.4200	1	\$ 8.42	\$ -	
Smart Meter Incremental Revenue Rate Rider	Monthly	\$ 5.5500	1	\$ 5.55	\$ -	1	\$ -	-\$ 5.55	-100.00%
Stranded Meter Rate Rider	Monthly	\$ -	1	\$ -	\$ 8.4200	1	\$ 8.42	\$ 8.42	
		\$ -			\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.0124	15000	\$ 186.00	\$ 0.0102	15000	\$ 153.66	-\$ 32.34	-17.38%
LRAM & SSM Rate Rider	per kWh	\$ 0.0001	15000	\$ 1.50	\$ 0.0001	15000	\$ 1.50	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0003	15000	-\$ 4.50	-\$ 0.0003	15000	-\$ 4.50	\$ -	
1576 Rate Rider	per kWh	\$ -	15000	\$ -	-\$ 0.0010	15000	-\$ 15.00	-\$ 15.00	
<b>Sub-Total A</b>				\$ 222.68			\$ 178.21	-\$ 44.47	-19.97%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	15000	\$ -	\$ 0.0001	15000	\$ 1.50	\$ 1.50	
Global Adjustment Rate Rider	per kWh	\$ -	15000	\$ -	\$ 0.0005	15000	\$ 7.50	\$ 7.50	
		\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	
		\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	
Low Voltage Service Charge		\$ -		\$ -	\$ -		\$ -	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 222.68			\$ 187.21	-\$ 35.47	-15.93%
RTSR - Network	per kWh	\$ 0.0058	15480	\$ 89.78	\$ 0.0062	15527	\$ 96.27	\$ 6.48	7.22%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0013	15480	\$ 20.12	\$ 0.0013	15527	\$ 20.19	\$ 0.06	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 332.59			\$ 303.67	-\$ 28.92	-8.70%
Wholesale Market Service Charge (WMSA)	per kWh	\$ 0.0044	15480	\$ 68.11	\$ 0.0044	15527	\$ 68.32	\$ 0.21	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	15480	\$ 18.58	\$ 0.0012	15527	\$ 18.63	\$ 0.06	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	15000	\$ 105.00	\$ 0.0070	15527	\$ 108.69	\$ 3.69	3.51%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	14880	\$ 1,354.08	\$ 0.0910	14927	\$ 1,358.37	\$ 4.29	0.32%
TOU - Off Peak	per kWh	\$ 0.0670	9907	\$ 663.78	\$ 0.0670	9937	\$ 665.80	\$ 2.02	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	2786	\$ 289.79	\$ 0.1040	2795	\$ 290.67	\$ 0.88	0.30%
TOU - On Peak	per kWh	\$ 0.1240	2786	\$ 345.51	\$ 0.1240	2795	\$ 346.57	\$ 1.05	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 1,925.41			\$ 1,904.73	-\$ 20.68	-1.07%
HST		13%		\$ 250.30	13%		\$ 247.61	-\$ 2.69	-1.07%
<b>Total Bill (including HST)</b>				\$ 2,175.71			\$ 2,152.34	-\$ 23.37	-1.07%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				\$ -			\$ -	\$ -	
<b>Total Bill on RPP (including OCEB)</b>				\$ 2,175.71			\$ 2,152.34	-\$ 23.37	-1.07%
<b>Total Bill on TOU (before Taxes)</b>				\$ 1,823.61			\$ 1,802.60	-\$ 21.01	-1.15%
HST		13%		\$ 237.07	13%		\$ 234.34	-\$ 2.73	-1.15%
<b>Total Bill (including HST)</b>				\$ 2,060.68			\$ 2,036.93	-\$ 23.74	-1.15%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				\$ -			\$ -	\$ -	
<b>Total Bill on TOU (including OCEB)</b>				\$ 2,060.68			\$ 2,036.93	-\$ 23.74	-1.15%
<b>Loss Factor (%)</b>			0.03200			0.03514			

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000  
 GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000  
 GS>50kW (kW) - 60, 100, 500, 1000  
 Large User - range appropriate for utility  
 Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W  
Bill Impacts

Customer Class: GS>50kW

Consumption 60 kW 20000 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 237.7200	1	\$ 237.72	\$ 237.7200	1	\$ 237.72	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 4.0593	60	\$ 243.56	\$ 3.6425	60	\$ 218.55	-\$ 25.01	-10.27%
LRAM & SSM Rate Rider	per kW	\$ 0.0172	60	\$ 1.03	\$ 0.0172	60	\$ 1.03	\$ -	
Tax Change Rate Rider	per kW	-\$ 0.0676	60	-\$ 4.06	-\$ 0.0676	60	-\$ 4.06	\$ -	
1576 Rate Rider	per kW	\$ -	60	\$ -	-\$ 0.2316	60	-\$ 13.90	-\$ 13.90	
Sub-Total A				\$ 478.25			\$ 439.35	-\$ 38.90	-8.13%
Deferral/Variance Account Disposition Rate Rider	per kW	\$ -	60	\$ -	-\$ 0.0756	60	-\$ 4.54	-\$ 4.54	
Global Adjustment Rate Rider	per kW	\$ -	60	\$ -	\$ 1.1133	60	\$ 66.80	\$ 66.80	
		\$ -	60	\$ -	\$ -	60	\$ -	\$ -	
Low Voltage Service Charge			60	\$ -		60	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 478.25			\$ 501.61	\$ 23.36	4.88%
RTSR - Network	per kW	\$ 3.0721	62	\$ 190.22	\$ 3.2836	62	\$ 203.94	\$ 13.72	7.21%
RTSR - Line and Transformation Connection	per kW	\$ 0.6740	62	\$ 41.73	\$ 0.6851	62	\$ 42.55	\$ 0.82	1.96%
Sub-Total C - Delivery (including Sub-Total B)				\$ 710.21			\$ 748.10	\$ 37.89	5.34%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	20640	\$ 90.82	\$ 0.0044	20703	\$ 91.09	\$ 0.28	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	20640	\$ 24.77	\$ 0.0012	20703	\$ 24.84	\$ 0.08	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	20000	\$ 140.00	\$ 0.0070	20000	\$ 140.00	\$ -	
Energy - Non RPP - Spot Price	per kWh	\$ 0.0872	20640	\$ 1,799.19	\$ 0.0872	20703	\$ 1,804.67	\$ 5.48	0.30%
Total Bill on RPP (before Taxes)				\$ 2,765.24			\$ 2,808.96	\$ 43.72	1.58%
HST		13%		\$ 359.48	13%		\$ 365.16	\$ 5.68	1.58%
Total Bill (including HST)				\$ 3,124.72			\$ 3,174.12	\$ 49.41	1.58%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 3,124.72			\$ 3,174.12	\$ 49.41	1.58%

Loss Factor (%) 0.03200 0.03514

<sup>1</sup> Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Appendix 2-W  
Bill Impacts

Customer Class: GS>50kW

Consumption	100	kW
	40000	kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 237.7200	1	\$ 237.72	\$ 237.7200	1	\$ 237.72	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -			\$ -			\$ -	
Distribution Volumetric Rate	per kW	\$ 4.0593	100	\$ 405.93	\$ 3.6425	100	\$ 364.25	-\$ 41.68	-10.27%
LRAM & SSM Rate Rider	per kW	\$ 0.0172	100	\$ 1.72	\$ 0.0172	100	\$ 1.72	\$ -	
Tax Change Rate Rider	per kW	-\$ 0.0676	100	-\$ 6.76	-\$ 0.0676	100	-\$ 6.76	\$ -	
1576 Rate Rider	per kW	\$ -	100	\$ -	-\$ 0.2316	100	-\$ 23.16	-\$ 23.16	
Sub-Total A				\$ 638.61			\$ 573.77	-\$ 64.84	-10.15%
Deferral/Variance Account Disposition Rate Rider	per kW	\$ -	100	\$ -	-\$ 0.0756	100	-\$ 7.56	-\$ 7.56	
Global Adjustment Rate Rider	per kW	\$ -	100	\$ -	\$ 1.1133	100	\$ 111.33	\$ 111.33	
		\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Low Voltage Service Charge		\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 638.61			\$ 677.54	\$ 38.93	6.10%
RTSR - Network	per kW	\$ 3.0721	103	\$ 317.04	\$ 3.2836	104	\$ 339.90	\$ 22.86	7.21%
RTSR - Line and Transformation Connection	per kW	\$ 0.6740	103	\$ 69.56	\$ 0.6851	104	\$ 70.92	\$ 1.36	1.96%
Sub-Total C - Delivery (including Sub-Total B)				\$ 1,025.21			\$ 1,088.36	\$ 63.15	6.16%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	41280	\$ 181.63	\$ 0.0044	41406	\$ 182.19	\$ 0.55	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	41280	\$ 49.54	\$ 0.0012	41406	\$ 49.69	\$ 0.15	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	40000	\$ 280.00	\$ 0.0070	40000	\$ 280.00	\$ -	
Energy - Non RPP - Spot Price	per kWh	\$ 0.0872	41280	\$ 3,598.38	\$ 0.0872	41406	\$ 3,609.33	\$ 10.96	0.30%
Total Bill on RPP (before Taxes)				\$ 5,135.00			\$ 5,209.82	\$ 74.81	1.46%
HST		13%		\$ 667.55	13%		\$ 677.28	\$ 9.73	1.46%
Total Bill (including HST)				\$ 5,802.55			\$ 5,887.09	\$ 84.54	1.46%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 5,802.55			\$ 5,887.09	\$ 84.54	1.46%

Loss Factor (%)	0.03200	0.03514
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<sup>1</sup> Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Appendix 2-W  
Bill Impacts

Customer Class: GS>50kW

Consumption	500	kW
	250000	kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 237.7200	1	\$ 237.72	\$ 237.7200	1	\$ 237.72	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -			\$ -			\$ -	
Distribution Volumetric Rate	per kW	\$ 4.0593	500	\$ 2,029.65	\$ 3.6425	500	\$ 1,821.27	-\$ 208.38	-10.27%
LRAM & SSM Rate Rider	per kW	\$ 0.0172	500	\$ 8.60	\$ 0.0172	500	\$ 8.60	\$ -	
Tax Change Rate Rider	per kW	-\$ 0.0676	500	-\$ 33.80	-\$ 0.0676	500	-\$ 33.80	\$ -	
1576 Rate Rider	per kW	\$ -	500	\$ -	-\$ 0.2316	500	-\$ 115.80	-\$ 115.80	
Sub-Total A				\$ 2,242.17			\$ 1,917.99	-\$ 324.18	-14.46%
Deferral/Variance Account Disposition Rate Rider	per kW	\$ -	500	\$ -	-\$ 0.0756	500	-\$ 37.80	-\$ 37.80	
Global Adjustment Rate Rider	per kW	\$ -	500	\$ -	\$ 1.1133	500	\$ 556.65	\$ 556.65	
		\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Low Voltage Service Charge		\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 2,242.17			\$ 2,436.84	\$ 194.67	8.68%
RTSR - Network	per kW	\$ 3.0721	516	\$ 1,585.20	\$ 3.2836	518	\$ 1,699.50	\$ 114.29	7.21%
RTSR - Line and Transformation Connection	per kW	\$ 0.6740	516	\$ 347.78	\$ 0.6851	518	\$ 354.59	\$ 6.80	1.96%
Sub-Total C - Delivery (including Sub-Total B)				\$ 4,175.16			\$ 4,490.93	\$ 315.77	7.56%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	258000	\$ 1,135.20	\$ 0.0044	258786	\$ 1,138.66	\$ 3.46	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	258000	\$ 309.60	\$ 0.0012	258786	\$ 310.54	\$ 0.94	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	250000	\$ 1,750.00	\$ 0.0070	250000	\$ 1,750.00	\$ -	
Energy - Non RPP - Spot Price	per kWh	\$ 0.0872	258000	\$ 22,489.86	\$ 0.0872	258786	\$ 22,558.33	\$ 68.47	0.30%
Total Bill on RPP (before Taxes)				\$ 29,860.07			\$ 30,248.71	\$ 388.64	1.30%
HST		13%		\$ 3,881.81	13%		\$ 3,932.33	\$ 50.52	1.30%
Total Bill (including HST)				\$ 33,741.88			\$ 34,181.04	\$ 439.17	1.30%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 33,741.88			\$ 34,181.04	\$ 439.17	1.30%

Loss Factor (%)	0.03200	0.03514
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<sup>1</sup> Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Appendix 2-W  
Bill Impacts

Customer Class: GS>50kW

Consumption	1000	kW
	400000	kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 237.7200	1	\$ 237.72	\$ 237.7200	1	\$ 237.72	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 4.0593	1000	\$ 4,059.30	\$ 3.6425	1000	\$ 3,642.55	-\$ 416.75	-10.27%
LRAM & SSM Rate Rider	per kW	\$ 0.0172	1000	\$ 17.20	\$ 0.0172	1000	\$ 17.20	\$ -	
Tax Change Rate Rider	per kW	-\$ 0.0676	1000	-\$ 67.60	-\$ 0.0676	1000	-\$ 67.60	\$ -	
1576 Rate Rider	per kW	\$ -	1000	\$ -	-\$ 0.2316	1000	-\$ 231.60	-\$ 231.60	
Sub-Total A				\$ 4,246.62			\$ 3,598.27	-\$ 648.35	-15.27%
Deferral/Variance Account Disposition Rate Rider	per kW	\$ -	1000	\$ -	-\$ 0.0756	1000	-\$ 75.60	-\$ 75.60	
Global Adjustment Rate Rider	per kW	\$ -	1000	\$ -	\$ 1.1133	1000	\$ 1,113.30	\$ 1,113.30	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 4,246.62			\$ 4,635.97	\$ 389.35	9.17%
RTSR - Network	per kW	\$ 3.0721	1032	\$ 3,170.41	\$ 3.2836	1035	\$ 3,398.99	\$ 228.59	7.21%
RTSR - Line and Transformation Connection	per kW	\$ 0.6740	1032	\$ 695.57	\$ 0.6851	1035	\$ 709.18	\$ 13.61	1.96%
Sub-Total C - Delivery (including Sub-Total B)				\$ 8,112.60			\$ 8,744.14	\$ 631.54	7.78%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	412800	\$ 1,816.32	\$ 0.0044	414057	\$ 1,821.85	\$ 5.53	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	412800	\$ 495.36	\$ 0.0012	414057	\$ 496.87	\$ 1.51	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	400000	\$ 2,800.00	\$ 0.0070	400000	\$ 2,800.00	\$ -	
Energy - Non RPP - Spot Price	per kWh	\$ 0.0872	412800	\$ 35,983.78	\$ 0.0872	414057	\$ 36,093.33	\$ 109.56	0.30%
Total Bill on RPP (before Taxes)				\$ 49,208.30			\$ 49,956.44	\$ 748.14	1.52%
HST		13%		\$ 6,397.08	13%		\$ 6,494.34	\$ 97.26	1.52%
Total Bill (including HST)				\$ 55,605.38			\$ 56,450.77	\$ 845.39	1.52%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 55,605.38			\$ 56,450.77	\$ 845.39	1.52%

Loss Factor (%)	0.03200	0.03514
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<sup>1</sup> Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

- Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
- GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
- GS>50kW (kW) - 60, 100, 500, 1000
- Large User - range appropriate for utility
- Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-W  
Bill Impacts

Customer Class: Large User

Consumption

5250kW

2650000kWh

☒ May 1 - October 31

☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 14,501.6100	1	\$ 14,501.61	\$ 14,501.6100	1	\$ 14,501.61	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 1.3820	5250	\$ 7,255.50	\$ 1.8917	5250	\$ 9,931.30	\$ 2,675.80	36.88%
LRAM & SSM Rate Rider	per kW	\$ -	5250	\$ -	\$ -	5250	\$ -	\$ -	
Tax Change Rate Rider	per kW	-\$ 0.0488	5250	-\$ 256.20	-\$ 0.0488	5250	-\$ 256.20	\$ -	
1576 Rate Rider	per kW	\$ -	5250	\$ -	-\$ 0.3615	5250	-\$ 1,897.88	-\$ 1,897.88	
Sub-Total A				\$ 21,500.91			\$ 22,278.84	\$ 777.93	3.62%
Deferral/Variance Account Disposition Rate Rider	per kW	\$ -	5250	\$ -	-\$ 0.2364	5250	-\$ 1,241.10	-\$ 1,241.10	
Global Adjustment Rate Rider	per kW	\$ -	5250	\$ -	\$ 3.5634	5250	\$ 18,707.85	\$ 18,707.85	
		\$ -	5250	\$ -	\$ -	5250	\$ -	\$ -	
		\$ -	5250	\$ -	\$ -	5250	\$ -	\$ -	
Low Voltage Service Charge		\$ -	5250	\$ -	\$ -	5250	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 21,500.91			\$ 39,745.59	\$ 18,244.68	84.86%
RTSR - Network	per kW	\$ 2.8874	5278	\$ 15,239.19	\$ 3.0862	5278	\$ 16,288.42	\$ 1,049.23	6.89%
RTSR - Line and Transformation Connection	per kW	\$ 0.6335	5278	\$ 3,343.50	\$ 0.6440	5278	\$ 3,398.92	\$ 55.42	1.66%
Sub-Total C - Delivery (including Sub-Total B)				\$ 40,083.60			\$ 59,432.93	\$ 19,349.33	48.27%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2664045	\$ 11,721.80	\$ 0.0044	2664045	\$ 11,721.80	\$ -	
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	2664045	\$ 3,196.85	\$ 0.0012	2664045	\$ 3,196.85	\$ -	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2650000	\$ 18,550.00	\$ 0.0070	2650000	\$ 18,550.00	\$ -	
Energy - Non RPP - Spot Price	per kWh	\$ 0.0872	2664045	\$ 232,224.80	\$ 0.0872	2664045	\$ 232,224.80	\$ -	
Total Bill on RPP (before Taxes)				\$ 305,777.31			\$ 325,126.64	\$ 19,349.33	6.33%
HST		13%		\$ 39,751.05	13%		\$ 42,266.46	\$ 2,515.41	6.33%
Total Bill (including HST)				\$ 345,528.36			\$ 367,393.10	\$ 21,864.74	6.33%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 345,528.36			\$ 367,393.10	\$ 21,864.74	6.33%
Loss Factor (%)			0.00530			0.00530			

Appendix 2-W  
Bill Impacts

Customer Class: **Street Lighting**

Consumption

37kW

750kWh

☒ May 1 - October 31

☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 0.8000	1	\$ 0.80	\$ 0.8000	1	\$ 0.80	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -			\$ -				
Distribution Volumetric Rate	per kW	\$ 5.3386	37	\$ 197.53	\$ 3.8405	37	\$ 142.10	-\$ 55.43	-28.06%
LRAM & SSM Rate Rider	per kW	\$ -	37	\$ -	\$ -	37	\$ -	\$ -	
Tax Change Rate Rider	per kW	-\$ 0.1278	37	-\$ 4.73	-\$ 0.1278	37	-\$ 4.73	\$ -	
1576 Rate Rider	per kW	\$ -	37	\$ -	-\$ 0.4350	37	-\$ 16.10	-\$ 16.10	
Sub-Total A				\$ 193.60			\$ 122.07	-\$ 71.53	-36.95%
Deferral/Variance Account Disposition Rate Rider	per kW	\$ -	37	\$ -	-\$ 0.1568	37	-\$ 5.80	-\$ 5.80	
Global Adjustment Rate Rider	per kW	\$ -	37	\$ -	\$ 1.1630	37	\$ 43.03	\$ 43.03	
		\$ -	37	\$ -	\$ -	37	\$ -	\$ -	
Low Voltage Service Charge		\$ -	37	\$ -	\$ -	37	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 193.60			\$ 159.30	-\$ 34.30	-17.72%
RTSR - Network	per kW	\$ 1.8681	38	\$ 71.33	\$ 1.9967	38	\$ 76.47	\$ 5.14	7.21%
RTSR - Line and Transformation Connection	per kW	\$ 0.4101	38	\$ 15.66	\$ 0.4169	38	\$ 15.97	\$ 0.31	1.97%
Sub-Total C - Delivery (including Sub-Total B)				\$ 280.59			\$ 251.74	-\$ 28.85	-10.28%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	774	\$ 3.41	\$ 0.0044	776	\$ 3.42	\$ 0.01	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	774	\$ 0.93	\$ 0.0012	776	\$ 0.93	\$ 0.00	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	750	\$ 5.25	\$ 0.0070	750	\$ 5.25	\$ -	
Energy - Non RPP - Spot Price	per kWh	\$ 0.0872	774	\$ 67.47	\$ 0.0872	776	\$ 67.67	\$ 0.21	0.30%
Total Bill on RPP (before Taxes)				\$ 357.89			\$ 329.27	-\$ 28.63	-8.00%
HST		13%		\$ 46.53		13%	\$ 42.80	-\$ 3.72	-8.00%
Total Bill (including HST)				\$ 404.42			\$ 372.07	-\$ 32.35	-8.00%
Ontario Clean Energy Benefit <sup>1</sup>				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 404.42			\$ 372.07	-\$ 32.35	-8.00%

Loss Factor (%)

0.03200

0.03514

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

- Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
- GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
- GS>50kW (kW) - 60, 100, 500, 1000
- Large User - range appropriate for utility
- Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

## Appendix 2-W Bill Impacts

Customer Class:

Unmetered Scattered Load

Consumption

2000

kWh



May 1 - October 31



November 1 - April 30 (Select this radio button for applications filed after O

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 8.5200	1	\$ 8.52	\$ 6.1700	1	\$ 6.17	-\$ 2.35	-27.58%
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
		\$ -			\$ -			\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0124	2000	\$ 24.80	\$ 0.0134	2000	\$ 26.83	\$ 2.03	8.18%
LRAM & SSM Rate Rider	per kWh	\$ 0.0045	2000	\$ 9.00	\$ 0.0045	2000	\$ 9.00	\$ -	
Tax Change Rate Rider	per kWh	-\$ 0.0005	2000	-\$ 1.00	-\$ 0.0005	2000	-\$ 1.00	\$ -	
1576 Rate Rider	per kWh	\$ -	2000	\$ -	-\$ 0.0019	2000	-\$ 3.80	-\$ 3.80	
<b>Sub-Total A</b>				\$ 41.32			\$ 37.20	-\$ 4.12	-9.98%
Deferral/Variance Account Disposition Rate	per kWh	\$ -	2000	\$ -	-\$ 0.0008	2000	-\$ 1.60	-\$ 1.60	
		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Low Voltage Service Charge		\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
		\$ -		\$ -	\$ -		\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 41.32			\$ 35.60	-\$ 5.72	-13.85%
RTSR - Network	per kWh	\$ 0.0058	2064	\$ 11.97	\$ 0.0062	2070	\$ 12.84	\$ 0.86	7.22%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0013	2064	\$ 2.68	\$ 0.0013	2070	\$ 2.69	\$ 0.01	0.30%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 55.97			\$ 51.13	-\$ 4.85	-8.66%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2064	\$ 9.08	\$ 0.0044	2070	\$ 9.11	\$ 0.03	0.30%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	2064	\$ 2.48	\$ 0.0012	2070	\$ 2.48	\$ 0.01	0.30%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	2000	\$ 14.00	\$ 0.0070	2070	\$ 14.49	\$ 0.49	3.51%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600	\$ 46.80	\$ 0.0780	600	\$ 46.80	\$ -	
Energy - RPP - Tier 2	per kWh	\$ 0.0910	1464	\$ 133.22	\$ 0.0910	1470	\$ 133.80	\$ 0.57	0.43%
TOU - Off Peak	per kWh	\$ 0.0670	1321	\$ 88.50	\$ 0.0670	1325	\$ 88.77	\$ 0.27	0.30%
TOU - Mid Peak	per kWh	\$ 0.1040	372	\$ 38.64	\$ 0.1040	373	\$ 38.76	\$ 0.12	0.30%
TOU - On Peak	per kWh	\$ 0.1240	372	\$ 46.07	\$ 0.1240	373	\$ 46.21	\$ 0.14	0.30%
<b>Total Bill on RPP (before Taxes)</b>				\$ 261.81			\$ 258.06	-\$ 3.75	-1.43%
HST		13%		\$ 34.03		13%	\$ 33.55	-\$ 0.49	-1.43%
<b>Total Bill (including HST)</b>				\$ 295.84			\$ 291.60	-\$ 4.24	-1.43%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				\$ -			\$ -	\$ -	
<b>Total Bill on RPP (including OCEB)</b>				\$ 295.84			\$ 291.60	-\$ 4.24	-1.43%
<b>Total Bill on TOU (before Taxes)</b>				\$ 254.99			\$ 251.20	-\$ 3.79	-1.49%
HST		13%		\$ 33.15		13%	\$ 32.66	-\$ 0.49	-1.49%
<b>Total Bill (including HST)</b>				\$ 288.14			\$ 283.85	-\$ 4.29	-1.49%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>				\$ -			\$ -	\$ -	
<b>Total Bill on TOU (including OCEB)</b>				\$ 288.14			\$ 283.85	-\$ 4.29	-1.49%
<b>Loss Factor (%)</b>		0.03200			0.03514				

<sup>1</sup> Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



File Number: EB-2013-0147  
 Exhibit:  
 Tab:  
 Schedule:  
 Page:  
 Date:

## Appendix 2-Z Proposed Tariff of Rates and Charges

For each class, Applicants are required to copy and paste the class descriptions (located directly under the class name) and the description of the applicability of those rates (description is found under the class name and directly under the word "APPLICATION"). By using the drop-down lists located under the column labeled "Rate Description", please select the descriptions of the rates and charges that BEST MATCHES the descriptions on your most recent Board-Approved Tariff of Rates and Charges. **If the description is not found in the drop-down list**, please enter the description in the green shaded cells under the correct class exactly as it appears on Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges, including the MicroFit Class.

How many classes are listed on your most recent Board-Approved Tariff of Rates and Charges? 9

Select Your Rate Classes from the **Blue Cells** below.  
 Please ensure that a rate class is assigned to **each shaded cell**.

### Rate Class Classification

RESIDENTIAL
GENERAL SERVICE LESS THAN 50 KW
GENERAL SERVICE 50 TO 4,999 KW
LARGE USE
UNMETERED SCATTERED LOAD
STREET LIGHTING
EMBEDDED DISTRIBUTOR
microFIT
STANDBY POWER - APPROVED ON AN INTERIM BASIS

Once all blue shaded cells above are filled out, press the following button to create your tariff template

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2013-0147

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

## MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Service Charge	\$	9.76	12.53	2.77
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until April 30, 2014	\$	0.13		(0.13)
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	1.62		(1.62)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79	0.79	0.00
Distribution Volumetric Rate	\$/kWh	0.0173	0.0142	(0.0031)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) Recovery (2010) - effective until April 30, 2014	\$/kWh	0.0003		(0.0003)
Rate Rider for Application of Tax Change - effective until April 30, 2014	\$/kWh	(0.0004)		0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067	0.0072	0.0005
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0014	0.0014	0.0000
Stranded Meter Rate Rider	\$		2.0600	2.0600
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kWh		(0.0003)	(0.0003)
Global Adjustment - applicable to non-RPP customers only - effective until December 31, 2014	\$/kWh		0.0002	0.0002
1576 Rate Rider	\$/kWh		(0.0013)	(0.0013)

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	0.0044	0.0000
Rural Rate Protection Charge	\$/kWh	0.0012	0.0012	0.0000
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2013-0147

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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### MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Service Charge	\$	25.71	25.71	0.00
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until April 30, 2014	\$	8.42		(8.42)
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	5.55		(5.55)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79	0.79	0.00
Distribution Volumetric Rate	\$/kWh	0.0124	0.0102	(0.0022)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) Recovery (2010) - effective until April 30, 2014	\$/kWh	0.0001		(0.0001)
Rate Rider for Application of Tax Change - effective until April 30, 2014	\$/kWh	(0.0003)		0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058	0.0062	0.0004
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0013	0.0013	0.0000
Stranded Meter Rate Rider	\$		8.4200	8.4200
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kWh		0.0001	0.0001
Global Adjustment - applicable to non-RPP customers only - effective until December 31, 2014	\$/kWh		0.0005	0.0005
1576 Rate Rider	\$/kWh		(0.0010)	(0.0010)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	0.0044	0.0000
Rural Rate Protection Charge	\$/kWh	0.0012	0.0012	0.0000
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2013-0147

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, General Service 50 to 999 kW interval metered and General Service 1,000 to 4,999 interval metered. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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### MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Service Charge	\$	237.72	237.72	0.00
Distribution Volumetric Rate	\$/kW	4.0593	3.6425	(0.4168)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) Recovery (2010) - effective until April 30, 2014	\$/kW	0.0172		(0.0172)
Rate Rider for Application of Tax Change - effective until April 30, 2014	\$/kW	(0.0676)		0.0676
Retail Transmission Rate - Network Service Rate	\$/kW	3.0721	3.2836	0.2115
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6740	0.6851	0.0111
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kW		(0.0756)	(0.0756)
Global Adjustment - applicable to non-RPP customers only - effective until December 31, 2014	\$/kW		1.1133	1.1133
1576 Rate Rider	\$/kW		(0.2316)	(0.2316)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	0.0044	0.0000
Rural Rate Protection Charge	\$/kWh	0.0012	0.0012	0.0000
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2013-0147

## LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

## MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Service Charge	\$	14,501.61	14,501.61	0.00
Distribution Volumetric Rate	\$/kW	1.3820	1.8917	0.5097
Rate Rider for Application of Tax Change - effective until April 30, 2014	\$/kW	(0.0488)		0.0488
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8874	3.0862	0.1988
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	0.6335	0.6441	0.0106
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kW		(0.2364)	(0.2364)
Global Adjustment - applicable to non-RPP customers only - effective until December 31, 2014	\$/kW		3.5634	3.5634
1576 Rate Rider	\$/kW		(0.3615)	(0.3615)

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	0.0044	0.0000
Rural Rate Protection Charge	\$/kWh	0.0012	0.0012	0.0000
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

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EB-2013-0147

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Service Charge (per connection)	\$	8.52	6.17	(2.35)
Distribution Volumetric Rate	\$/kWh	0.0166	0.0134	(0.0032)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) Recovery (2010) - effective until April 30, 2014	\$/kWh	0.0045		(0.0045)
Rate Rider for Application of Tax Change - effective until April 30, 2014	\$/kWh	(0.0005)		0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058	0.0062	0.0004
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0013	0.0013	0.0000
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kWh		(0.0008)	(0.0008)
1576 Rate Rider	\$/kWh		(0.0019)	(0.0019)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	0.0044	0.0000
Rural Rate Protection Charge	\$/kWh	0.0012	0.0012	0.0000
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.2500	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

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EB-2013-0147

## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Service Charge (per connection)	\$	0.80	0.80	0.00
Distribution Volumetric Rate	\$/kW	5.3386	3.8405	(1.4981)
Rate Rider for Application of Tax Change - effective until April 30, 2014	\$/kW	(0.1278)		0.1278
Retail Transmission Rate - Network Service Rate	\$/kW	1.8681	1.9967	0.1286
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.4101	0.4169	0.0068
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kW		(0.1568)	(0.1568)
Global Adjustment - applicable to non-RPP customers only - effective until December 31, 2014	\$/kW		1.1630	1.1630
1576 Rate Rider	\$/kW		(0.4350)	(0.4350)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	0.0044	0.0000
Rural Rate Protection Charge	\$/kWh	0.0012	0.0012	0.0000
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

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EB-2013-0147

## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

		Current	Applied	Change
Monthly Distribution Wheeling Service Rate - Dedicated LV Line	\$/kW	1.4660		(1.4660)
Distribution Volumetric Rate	\$/kW		1.4200	1.4200
Rate Rider for Application of Tax Change Dedicated LV Line - effective until April 30, 2014	\$/kW	(0.0187)		0.0187
Monthly Distribution Wheeling Service Rate - Shared LV Line	\$/kW	0.1420		(0.1420)
Rate Rider for Application of Tax Change Shared LV Line - effective until April 30, 2014	\$/kW	(0.0018)		0.0018
Retail Transmission Rate - Network Service Rate	\$/kW	2.8965	3.0960	0.1995
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.6356	0.6461	0.0105
Deferral/Variance Account (2014) Recovery - effective until December 31, 2014	\$/kW		1.1133	1.1133
1576 Rate Rider	\$/kW		(0.0538)	(0.0538)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh			
Rural Rate Protection Charge	\$/kWh			
Standard Supply Service - Administrative Charge (if applicable)	\$			



**Kitchener-Wilmot Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2014**

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**EB-2013-0147**

## microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's micoFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Condition of Service.

## APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate				
Rural Rate Protection Charge				
Standard Supply Service - Administrative Charge (if applicable)				

**Kitchener-Wilmot Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2014**

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**EB-2013-0147**

## STANDBY POWER - APPROVED ON AN INTERIM BASIS SERVICE

This classification applies to an account with load displacement facilities that contracts with the distributor to provide emergency standby power when its load displacement facilities are not in operation. The level of the billing demand will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation such as nameplate rating of the load displacement facility. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

[illegible]

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate				
Rural Rate Protection Charge				
Standard Supply Service - Administrative Charge (if applicable)				

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

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## ALLOWANCES

		Current	Applied	Change
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)	(0.60)	0.00
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)	(1.00)	0.00

## SPECIFIC SERVICE CHARGES

### APPLICATION

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### Customer Administration

		Current	Applied	Change
Returned cheque (plus bank charges)	\$	15.00	15.00	0.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	10.00	20.00	10.00
Collection of Account Charge – No Disconnection	\$	30.00	30.00	0.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00	30.00	0.00
Meter Removal without Authorization	\$	60.00	60.00	0.00
Service call - after regular hours	\$	105.00	105.00	0.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35	22.35	0.00
Credit Reference/credit check (plus credit agency costs)	\$		15.00	15.00

### Non-Payment of Account

		Current	Applied	Change
Late Payment – per month	%	1.50	1.50	0.00
Late Payment – per annum	%	19.56	19.56	0.00
Disconnect/Reconnect at meter – during regular hours	\$	45.00	65.00	20.00
Disconnect/Reconnect at meter – after regular hours	\$	75.00	185.00	110.00
Disconnect/Reconnect at pole – during regular hours	\$	95.00	95.00	0.00

# Kitchener-Wilmot Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2014

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EB-2013-0147

## RETAIL SERVICE CHARGES (if applicable)

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

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

		Current	Applied	Change
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00	100.00	0.00
Monthly Fixed Charge, per retailer	\$	20.00	20.00	0.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50	0.50	0.00
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30	0.30	0.00
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)	(0.30)	0.00
Service Transaction Requests (STR)				
Request fee, per request, applied to the requesting party	\$	0.25	0.25	0.00
Processing fee, per request, applied to the requesting party	\$	0.50	0.50	0.00
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party				
Up to twice a year	\$	no charge	no charge	no change
More than twice a year, per request (plus incremental delivery costs)	\$	2.00	2.00	0.00

## LOSS FACTORS

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

	Current	Applied	Change
Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0320	1.0351	0.0031
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0154	1.0154	0.0000
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0226	1.0226	0.0000
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0053	1.0053	0.0000



Version 3.00

Utility Name	Kitchener-Wilmot Hydro Inc.
Service Territory	City of Kitchener & the Township of Wilmot
Assigned EB Number	EB-2013-0147
Name and Title	Margaret Nanninga, Vice-President Finance
Phone Number	519-749-6177
Email Address	mnanninga@kwhydro.on.ca

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



# Revenue Requirement Workform

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## Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***





# Revenue Requirement Workform

## Data Input <sup>(1)</sup>

	Initial Application	(2)		(6)		Per Board Decision
1	<b>Rate Base</b>					
	Gross Fixed Assets (average)	\$330,626,013		\$ 330,626,013		\$330,626,013
	Accumulated Depreciation (average)	(\$147,702,714)	(5)	(\$147,702,714)		(\$147,702,714)
	<b>Allowance for Working Capital:</b>					
	Controllable Expenses	\$18,918,000		\$ 18,918,000		\$18,918,000
	Cost of Power	\$184,456,632		\$ 184,456,632		\$184,456,632
	Working Capital Rate (%)	13.00%	(9)	13.00%	(9)	13.00% (9)
2	<b>Utility Income</b>					
	<b>Operating Revenues:</b>					
	Distribution Revenue at Current Rates	\$38,207,936				
	Distribution Revenue at Proposed Rates	\$37,414,668				
	<b>Other Revenue:</b>					
	Specific Service Charges	\$497,900				
	Late Payment Charges	\$266,100				
	Other Distribution Revenue	\$863,500				
	Other Income and Deductions	\$411,700				
	Total Revenue Offsets	\$2,039,200	(7)			
	<b>Operating Expenses:</b>					
	OM+A Expenses	\$18,523,200		\$ 18,523,200		\$18,523,200
	Depreciation/Amortization	\$7,562,852	(10)	\$ 7,562,852		\$7,562,852
	Property taxes	\$394,800		\$ 394,800		\$394,800
	Other expenses					
3	<b>Taxes/PILs</b>					
	<b>Taxable Income:</b>					
		(\$5,959,922)	(3)			
	Adjustments required to arrive at taxable income					
	<b>Utility Income Taxes and Rates:</b>					
	Income taxes (not grossed up)	\$318,496				
	Income taxes (grossed up)	\$433,327				
	Federal tax (%)	15.00%				
	Provincial tax (%)	11.50%				
	Income Tax Credits	(\$95,000)				
4	<b>Capitalization/Cost of Capital</b>					
	<b>Capital Structure:</b>					
	Long-term debt Capitalization Ratio (%)	56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%	(8)	(8)		(8)
	Common Equity Capitalization Ratio (%)	40.0%				
	Preferred Shares Capitalization Ratio (%)	0.0%				
		100.0%				
	<b>Cost of Capital</b>					
	Long-term debt Cost Rate (%)	4.13%				
	Short-term debt Cost Rate (%)	2.07%				
	Common Equity Cost Rate (%)	8.98%				
	Preferred Shares Cost Rate (%)	0.00%				
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS (\$)	\$ -	(11)	(11)		(11)

Notes:

- General
- Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1)
- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I
- (2)
- Net of addbacks and deductions to arrive at taxable income.
- (3)
- Average of Gross Fixed Assets at beginning and end of the Test Year
- (4)
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5)
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6)
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7)
- 4.0% unless an Applicant has proposed or been approved for another amount.
- (8)
- Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (9)
- Depreciation Expense should include the adjustment resulting from the amortization of the deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.
- (10)
- Adjustment should include the adjustment to the return on rate base associated with deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.
- (11)



# Revenue Requirement Workform

## Rate Base and Working Capital

Rate Base											
Line No.	Particulars		Initial Application						Per Board Decision		
1	Gross Fixed Assets (average)	(3)	\$330,626,013		\$ -		\$330,626,013		\$ -		\$330,626,013
2	Accumulated Depreciation (average)	(3)	(\$147,702,714)		\$ -		(\$147,702,714)		\$ -		(\$147,702,714)
3	Net Fixed Assets (average)	(3)	\$182,923,299		\$ -		\$182,923,299		\$ -		\$182,923,299
4	Allowance for Working Capital	(1)	\$26,438,702		\$ -		\$26,438,702		\$ -		\$26,438,702
5	Total Rate Base		\$209,362,001		\$ -		\$209,362,001		\$ -		\$209,362,001

## Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$18,918,000	\$ -	\$18,918,000	\$ -	\$18,918,000
7	Cost of Power	\$184,456,632	\$ -	\$184,456,632	\$ -	\$184,456,632
8	Working Capital Base	\$203,374,632	\$ -	\$203,374,632	\$ -	\$203,374,632
9	Working Capital Rate % (2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance	\$26,438,702	\$ -	\$26,438,702	\$ -	\$26,438,702

### Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. Default rate for 2013 cost of service applications is 13%.  
 (3) Average of opening and closing balances for the year.





# Revenue Requirement Workform

## Utility Income

Line No.	Particulars	Initial Application						Per Board Decision
	<b>Operating Revenues:</b>							
1	Distribution Revenue (at Proposed Rates)	\$37,414,668		(\$37,414,668)		\$ -	\$ -	\$ -
2	Other Revenue (1)	\$2,039,200		(\$2,039,200)		\$ -	\$ -	\$ -
3	Total Operating Revenues	\$39,453,868		(\$39,453,868)		\$ -	\$ -	\$ -
	<b>Operating Expenses:</b>							
4	OM+A Expenses	\$18,523,200		\$ -		\$18,523,200	\$ -	\$18,523,200
5	Depreciation/Amortization	\$7,562,852		\$ -		\$7,562,852	\$ -	\$7,562,852
6	Property taxes	\$394,800		\$ -		\$394,800	\$ -	\$394,800
7	Capital taxes	\$ -		\$ -		\$ -	\$ -	\$ -
8	Other expense	\$ -		\$ -		\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$26,480,852		\$ -		\$26,480,852	\$ -	\$26,480,852
10	Deemed Interest Expense	\$5,019,405		(\$5,019,405)		\$ -	\$ -	\$ -
11	Total Expenses (lines 9 to 10)	\$31,500,257		(\$5,019,405)		\$26,480,852	\$ -	\$26,480,852
12	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	\$ -		\$ -		\$ -	\$ -	\$ -
13	Utility income before income taxes	\$7,953,610		(\$34,434,463)		(\$26,480,852)	\$ -	(\$26,480,852)
14	Income taxes (grossed-up)	\$433,327		\$ -		\$433,327	\$ -	\$433,327
15	Utility net income	\$7,520,283		(\$34,434,463)		(\$26,914,180)	\$ -	(\$26,914,180)

## Notes

### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$497,900				\$ -		\$ -
	Late Payment Charges	\$266,100				\$ -		\$ -
	Other Distribution Revenue	\$863,500				\$ -		\$ -
	Other Income and Deductions	\$411,700				\$ -		\$ -
	Total Revenue Offsets	\$2,039,200		\$ -		\$ -	\$ -	\$ -



# Revenue Requirement Workform

## Taxes/PILs

Line No.	Particulars	Application				Per Board Decision	
<u>Determination of Taxable Income</u>							
1	Utility net income before taxes	\$7,520,283		\$ -		\$ -	
2	Adjustments required to arrive at taxable utility income	(\$5,959,922)		\$ -		(\$5,959,922)	
3	Taxable income	<u>\$1,560,361</u>		<u>\$ -</u>		<u>(\$5,959,922)</u>	
<u>Calculation of Utility income Taxes</u>							
4	Income taxes	<u>\$318,496</u>		<u>\$318,496</u>		<u>\$318,496</u>	
6	Total taxes	<u>\$318,496</u>		<u>\$318,496</u>		<u>\$318,496</u>	
7	Gross-up of Income Taxes	<u>\$114,832</u>		<u>\$114,832</u>		<u>\$114,832</u>	
8	Grossed-up Income Taxes	<u>\$433,327</u>		<u>\$433,327</u>		<u>\$433,327</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$433,327</u>		<u>\$433,327</u>		<u>\$433,327</u>	
10	Other tax Credits	(\$95,000)		(\$95,000)		(\$95,000)	
<u>Tax Rates</u>							
11	Federal tax (%)	15.00%		15.00%		15.00%	
12	Provincial tax (%)	<u>11.50%</u>		<u>11.50%</u>		<u>11.50%</u>	
13	Total tax rate (%)	<u>26.50%</u>		<u>26.50%</u>		<u>26.50%</u>	

## Notes



# Revenue Requirement Workform

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio			Cost Rate		Return
		Initial Application					
		(%)		(\$)	(%)		(\$)
	Debt						
1	Long-term Debt	56.00%		\$117,242,721	4.13%		\$4,846,053
2	Short-term Debt	4.00%		\$8,374,480	2.07%		\$173,352
3	Total Debt	60.00%		\$125,617,201	4.00%		\$5,019,405
	Equity						
4	Common Equity	40.00%		\$83,744,800	8.98%		\$7,520,283
5	Preferred Shares	0.00%		\$ -	0.00%		\$ -
6	Total Equity	40.00%		\$83,744,800	8.98%		\$7,520,283
7	Total	100.00%		\$209,362,001	5.99%		\$12,539,688
		(%)		(\$)	(%)		(\$)
	Debt						
1	Long-term Debt	0.00%		\$ -	0.00%		\$ -
2	Short-term Debt	0.00%		\$ -	0.00%		\$ -
3	Total Debt	0.00%		\$ -	0.00%		\$ -
	Equity						
4	Common Equity	0.00%		\$ -	0.00%		\$ -
5	Preferred Shares	0.00%		\$ -	0.00%		\$ -
6	Total Equity	0.00%		\$ -	0.00%		\$ -
7	Total	0.00%		\$209,362,001	0.00%		\$ -
		Per Board Decision					
		(%)		(\$)	(%)		(\$)
	Debt						
8	Long-term Debt	0.00%		\$ -	4.13%		\$ -
9	Short-term Debt	0.00%		\$ -	2.07%		\$ -
10	Total Debt	0.00%		\$ -	0.00%		\$ -
	Equity						
11	Common Equity	0.00%		\$ -	8.98%		\$ -
12	Preferred Shares	0.00%		\$ -	0.00%		\$ -
13	Total Equity	0.00%		\$ -	0.00%		\$ -
14	Total	0.00%		\$209,362,001	0.00%		\$ -

### Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



# Revenue Requirement Workform

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		(\$793,268)		(\$14,005,151)
2	Distribution Revenue	\$38,207,936	\$38,207,936	\$38,207,936	\$51,419,819
3	Other Operating Revenue Offsets - net	\$2,039,200	\$2,039,200	\$ -	\$ -
4	<b>Total Revenue</b>	<b>\$40,247,136</b>	<b>\$39,453,868</b>	<b>\$38,207,936</b>	<b>\$37,414,668</b>
5	Operating Expenses	\$26,480,852	\$26,480,852	\$26,480,852	\$26,480,852
6	Deemed Interest Expense	\$5,019,405	\$5,019,405	\$ -	\$ -
7		\$ - (2)	\$ -	\$ - (2)	\$ -
8	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS				
8	<b>Total Cost and Expenses</b>	<b>\$31,500,257</b>	<b>\$31,500,257</b>	<b>\$26,480,852</b>	<b>\$26,480,852</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$8,746,879</b>	<b>\$7,953,610</b>	<b>\$11,727,084</b>	<b>\$10,933,815</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$5,959,922)	(\$5,959,922)	(\$5,959,922)	(\$5,959,922)
11	<b>Taxable Income</b>	<b>\$2,786,956</b>	<b>\$1,993,688</b>	<b>\$5,767,161</b>	<b>\$4,973,893</b>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%
13		\$738,543	\$528,327	\$1,528,298	\$1,318,082
14	<b>Income Tax on Taxable Income</b>	<b>\$738,543</b>	<b>\$528,327</b>	<b>\$1,528,298</b>	<b>\$1,318,082</b>
15	<b>Income Tax Credits</b>	<b>(\$95,000)</b>	<b>(\$95,000)</b>	<b>(\$95,000)</b>	<b>(\$95,000)</b>
15	<b>Utility Net Income</b>	<b>\$8,103,335</b>	<b>\$7,520,283</b>	<b>\$10,293,786</b>	<b>(\$26,914,180)</b>
16	<b>Utility Rate Base</b>	<b>\$209,362,001</b>	<b>\$209,362,001</b>	<b>\$209,362,001</b>	<b>\$209,362,001</b>
17	Deemed Equity Portion of Rate Base	\$83,744,800	\$83,744,800	\$ -	\$ -
18	Income/(Equity Portion of Rate Base)	9.68%	8.98%	0.00%	0.00%
19	Target Return - Equity on Rate Base	8.98%	8.98%	0.00%	0.00%
20	Deficiency/Sufficiency in Return on Equity	0.70%	0.00%	0.00%	0.00%
21	Indicated Rate of Return	6.27%	5.99%	4.92%	0.00%
22	Requested Rate of Return on Rate Base	5.99%	5.99%	0.00%	0.00%
23	Deficiency/Sufficiency in Rate of Return	0.28%	0.00%	4.92%	0.00%
24	Target Return on Equity	\$7,520,283	\$7,520,283	\$ -	\$ -
25	Revenue Deficiency/(Sufficiency)	(\$583,052)	\$0	(\$10,293,786)	\$ -
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>(\$793,268) (1)</b>		<b>(\$14,005,151) (1)</b>	<b>\$26,480,852 (1)</b>

### Notes:

- (1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)  
(2) Treated as an adjustment pre-tax to avoid an impact on taxes/PILs and hence on revenue sufficiency deficiency





# Revenue Requirement Workform

## Revenue Requirement

Line No.	Particulars	Application				Per Board Decision	
1	OM&A Expenses	\$18,523,200		\$18,523,200		\$18,523,200	
2	Amortization/Depreciation	\$7,562,852		\$7,562,852		\$7,562,852	
3	Property Taxes	\$394,800		\$394,800		\$394,800	
5	Income Taxes (Grossed up)	\$433,327		\$433,327		\$433,327	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$5,019,405		\$ -		\$ -	
	Return on Deemed Equity	\$7,520,283		\$ -		\$ -	
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	\$ -		\$ -		\$ -	
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$39,453,868</u>		<u>\$26,914,180</u>		<u>\$26,914,180</u>	
9	Revenue Offsets	<u>\$2,039,200</u>		<u>\$ -</u>		<u>\$ -</u>	
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$37,414,668</u>		<u>\$26,914,180</u>		<u>\$26,914,180</u>	
11	Distribution revenue	\$37,414,668		\$ -		\$ -	
12	Other revenue	<u>\$2,039,200</u>		<u>\$ -</u>		<u>\$ -</u>	
13	<b>Total revenue</b>	<u>\$39,453,868</u>		<u>\$ -</u>		<u>\$ -</u>	
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$ -</u>	(1)	<u>(\$26,914,180)</u>	(1)	<u>(\$26,914,180)</u>	(1)

### Notes

(1) Line 11 - Line 8