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April 4, 2014

Delivered By Courier and RESS

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

Attention: Kirsten Walli

Board Secretary

Re: Haldimand County Hydro Inc. (EB-2013-0134)

2014 Cost of Service Electricity Distribution Rate Application

Settlement Proposal

Dear Ms. Walli:

Haldimand County Hydro Inc. ("HCHI") filed an application with the Ontario Energy Board (the "Board") on November 15, 2013 seeking approval for changes to rates that it may charge for electricity distribution to be effective May 1, 2014.

HCHI filed its interrogatory responses with the Board on March 4, 2014 in accordance with Procedural Order No. 2 ("PO2") which also provided for a Technical Conference to be held on March 11, 2014. HCHI was notified by the Board in its letter dated March 10, 2014 that a Technical Conference would not be held. Alternatively, Board Staff and Intervenors provided HCHI with supplemental interrogatories which HCHI responded to on March 11, 2014.

Further to PO2, a Settlement Conference was convened on March 13, 2014 and continued on March 14, 2014. All Parties to this proceeding – HCHI and the Intervenors, including Energy Probe Research Foundation and Vulnerable Energy Consumers Coalition – have achieved a full settlement in this matter with the Settlement Proposal scheduled to be filed by March 28, 2014. On March 27, 2014, HCHI requested an extension to this filing deadline to April 4, 2014 which the Board accepted in its letter dated March 28, 2014. Each of the Parties has reviewed and approved the Settlement Proposal.

Board staff participated in the Settlement Conference and pursuant to PO2 have the opportunity to make a written submission on the Settlement Proposal within 7 days from the date that the Settlement Proposal is filed.

In accordance with PO2, two hard copies of the Settlement Proposal and its supporting Appendices are now enclosed. An electronic copy of the Settlement Proposal, including supporting Appendices in PDF format and required models in Excel format, will have been submitted through the Board's *Regulatory Electronic Submission System* ("RESS").

All of which is respectfully submitted for the Board's consideration.

Yours truly,
HALDIMAND COUNTY HYDRO INC.

Original signed by

Jacqueline A. Scott Finance Manager

cc: Intervenors on Record (by email):

- Energy Probe Research Foundation c/o Randy Aiken
- Energy Probe Research Foundation c/o David MacIntosh
- Vulnerable Energy Consumers Coalition c/o Michael Janigan
- Vulnerable Energy Consumers Coalition c/o Mark Garner
- Vulnerable Energy Consumers Coalition c/o Bill Harper

Facilitator for Settlement Conference (by email):

Mr. Chris Haussmann

EB-2013-0134

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 Haldimand County Hydro Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2014.

HALDIMAND COUNTY HYDRO INC.

SETTLEMENT PROPOSAL

April 4, 2014

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Haldimand County Hydro Inc.

EB-2013-0134

Settlement Proposal

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Haldimand County Hydro Inc. EB-2013-0134

Settlement Proposal

Filed with Ontario Energy Board: April 4, 2014

Haldimand County Hydro Inc. (the "Applicant" or "HCHI") filed a complete application with the Ontario Energy Board (the "Board") on November 15, 2013 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that HCHI charges for electricity distribution, to be effective May 1, 2014 (Board Docket Number EB-2013-0134) (the "Application").

The Board issued a Notice of Application and Hearing dated December 5, 2013 and Procedural Order No. 1 on January 10, 2014, the latter of which included a draft issues list and sought submissions on the same. On January 29, 2014, the Board issued Procedural Order No. 2, in which the Board established an approved issues list, set dates for the filing of interrogatories and responses, and made provision for a technical conference (should one be required) and a settlement conference. On March 10, 2014, the Board issued a letter cancelling the technical conference.

This Settlement Proposal is filed with the Board in connection with the Application.

Further to the Board's Procedural Order No. 2, a settlement conference was convened on March 13, 2014 and continued to March 14, 2014 in accordance with the Board's *Rules of Practice and Procedure* (the "Rules") and the Board's *Settlement Conference Guidelines* (the "Guidelines"). Mr. Chris Haussmann acted as facilitator for the settlement conference which lasted for two days.

HCHI and the following intervenors (the "Intervenors"), participated in the settlement conference:

Energy Probe Research Foundation ("EP"); and Vulnerable Energy Consumers Coalition ("VECC").

HCHI and the Intervenors are collectively referred to below as the "Parties".

Ontario Energy Board staff ("Board Staff") also participated in the settlement conference. The role adopted by Board Staff is set out on page 5 of the Guidelines. Although Board Staff is not a party to this Settlement Proposal, as noted in the Guidelines, Board Staff who did participate in the settlement conference are bound by the same confidentiality requirements that apply to the Parties to the proceeding.

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This document is called a "Settlement Proposal" because it is a proposal by the Parties to the Board to settle the issues in this proceeding. It is termed a proposal as between the Parties and the Board. However, as between the Parties, and subject only to the Board's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, which is binding and enforceable in accordance with its terms. This Settlement Proposal is subject to a condition subsequent, that if it is not accepted by the Board in its entirety, then unless amended by the Parties it is null and void and of no further effect. In agreeing to the terms of this Settlement Proposal, the Parties understand and agree that, pursuant to the Act, the Board has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Guidelines. The Parties understand this to mean that the documents and other information provided, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the settlement conference are strictly confidential and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception: the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include (a) the Application filed on November 15, 2013, (b) the responses to the interrogatory questions from Board Staff, VECC, and EP which were filed on March 4, 2014, (c) the responses to the supplemental interrogatory questions from Board Staff, VECC and EP which were filed on March 11, 2014, (d) additional information included by the Parties in this Settlement Proposal, and (e) the Appendices to this document. The supporting Parties for each settled issue agree that the evidence in respect of that settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the Board of this Settlement Proposal.

There are Appendices to this Settlement Proposal which provide further support for the proposed settlement. The Parties acknowledge that the Appendices were prepared by HCHI. While the Intervenors have reviewed the Appendices and the derivation of the final rates, the Intervenors are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

Outlined below are the final positions of the Parties following the settlement conference. For ease of reference, this Settlement Proposal follows the format of the final approved issues list for the Application attached to Procedural Order No. 2.

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The Parties are pleased to advise the Board that they have reached a complete agreement with respect to the all of the issues in this proceeding.

If applicable, a Party who is noted as taking no position on an issue may or may not have participated in the discussion on that particular issue, but in either case such Party takes no position a) on the settlement reached, and b) on the sufficiency of the evidence filed to date.

According to the Guidelines (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. The Parties consider that no settled issue requires a specific adjustment mechanism.

The Parties have settled the issues as a package and none of the parts of this Settlement Proposal are severable. If the Board does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the Board does accept may continue as a partial settlement without inclusion of any part(s) that the Board does not accept).

In the event the Board directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the Board for its review and consideration as a basis for making a decision.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not HCHI is a party to such proceeding.

SUMMARY

In reaching settlement, the Parties have been guided by the Filing Requirements for 2014, the approved issues list, and the Report of the Board titled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* dated October 18, 2012 ("RRFE").

The Parties recognize the Application is among the first to be filed under the RRFE. The Parties further recognize that this is a transition year. The Parties have taken these facts into consideration when developing this Settlement Proposal.

The settlement results in a Service Revenue Requirement of \$13,249,226, which includes a Base Revenue Requirement of \$12,020,546 and a Revenue Offset of \$1,228,680 with a resulting revenue sufficiency that will reduce distribution costs to HCHI's customers by \$815,727 or 6.4% in 2014 relative to 2014 revenue at existing

rates. For the Test year HCHI is able to reduce distribution costs to HCHI's customers while continuing to enable HCHI's ability to invest in and maintain reliable and safe operation of the distribution system. Overall, typical Residential customers' bills in 2014 will be 3.6% lower relative to 2013 if the proposed settlement is approved as filed. Bill Impacts have been included for all customer classes as Appendix A. The Parties agree that for the 2014 rate year, this rate decrease strikes an acceptable balance between customers' interests in reducing costs while continuing to ensure the company can fund its operations and meet the RRFE outcomes of Customer Focus, Operational Effectiveness, Public Policy Responsiveness and Financial Performance.

HCHI has made changes to the Service Revenue Requirement as follows:

Table 1
Service Revenue Requirement and Revenue Deficiency / Sufficiency

		2014 Test Year as Filed	Updated through Interrogatory Responses		Change Interrogatory Responses to 2014 Test Year as Filed		Updated through Settlement		Change Settlement to 2014 Test Yea as Filed	
Service Revenue Requirement	а	\$ 14,012,613	\$	13,748,515	\$	(264,098)	\$	13,249,226	\$	(763,387)
Revenue Offset	Q	1,138,061		1,138,061		-		1,228,680		90,619
Base Revenue Requirement	c = a - b	\$ 12,874,552	\$	12,610,454	\$	(264,098)	\$	12,020,546	\$	(854,006)
Revenue at Existing Rates	d	12,847,288		12,789,303		(57,985)		12,836,273		(11,015)
Revenue Deficiency / (Sufficiency)	e = c - d	\$ 27,264	\$	(178,849)	\$	(206,113)	\$	(815,727)	\$	(842,991)

The Parties believe that, if accepted by the Board as the Parties request, this Settlement Proposal will achieve the following outcomes in the Test year:

Customer Focus

- This Settlement Proposal reflects a complete settlement on all of the issues in this proceeding, a direct reflection of HCHI's customer focus and efforts to address the matters raised by the Intervenors who represent certain of HCHI's customer groups.
- 2. This Settlement Proposal confirms that the customer engagement activities undertaken by the Applicant are appropriate in the circumstances and in the context of its plans for the Test Year, all as described in more detail under Issue 1.2 below.
- 3. HCHI is willing to further enhance its customer engagement activities in order to support the Board's RRFE requirements.

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Operational Effectiveness

- 4. This Settlement Proposal results in a reduction of proposed Operating, Maintenance, & Administrative ("OM&A") expenses in the Test year by \$400,000. The Parties note that HCHI's OM&A costs already reflect HCHI's efforts to make its operations more effective through activities such as prioritizing its construction projects through the Distribution Asset Management Plan, strategic investment in communication and control infrastructure, elimination of outsourcing of certain skills, and other measures, including:
 - a. Exhibit 2, Tab 5, Schedule 3, Appendix A "Consolidated Distribution System Plan" page 5 of 66 includes a section entitled "Sources of Cost Savings", which includes the following:

"Capital expenditures over the forecast period are expected to result in improved reliability, power quality, efficiency through reduced costs and reduced losses."

"Cost savings have been achieved through the lump sum construction tender process of several capital construction projects in 2012 and 2013". This tender process will continue in 2014 and in each of the forecast years. Tender of the design for construction projects a year in advance to balance resources, obtain benefits from bulk purchasing of materials, schedule and coordinate construction with existing staff, and provide cost certainty for projects.

b. Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan" page 6 of 66 includes a section entitled "Cost Savings through efficiency", which includes the following:

Investments in the Advanced Metering Infrastructure ("AMI") system has provided hourly usage data that can be aggregated for performing load studies on transformers, upstream step-down transformers and feeder balancing. This can be achieved without rolling out trucks to install digital recording ammeters ("DRA's") resulting in savings to Operating and Maintenance ("O&M"). This hourly data will also be aggregated for distribution line loss detection and reduction measures.

Investments in the AMI system have provided real time outage information that HCHI has just started to optimize for use in outage restoration efforts, resulting in faster, more efficient planning and use of resources. Further integration of systems to take full advantage of AMI data is expected to be further explored and implemented in 2014.

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c. Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan" Appendix L *Distribution Loss Assessment at Haldimand County Hydro Inc.* dated August 10, 2009 (prepared by Kinectrics Inc. Report No. K-418006-001-GE-0001) includes the following:

HCHI expects to continue to explore loss reduction mechanisms that are discussed in the report. The hourly AMI data will allow this to occur more efficiently.

d. 3.1 Staff 11, Exhibit 4 Tab 1 Schedule 2:

An addition of a meter technician position (in combination with work management efficiencies) has resulted in the elimination of two subcontractors with an expected savings to O&M.

e. 4.1 Staff 12 c.

O&M operational efficiencies listed, including: (i) Elimination of Banner Installation; (ii) Ontario One-Call; (iii) Tree Trimming Lump Sum Area Clearing; (iv)Tree Trimming Hold Off Credit Program; (v) Ground Level Repairs; and (vi) Implementation of Autodialer.

- 5. In the Report of the Board titled *Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors* (EB-2010-0379) issued November 21, 2013 and corrected December 4, 2013, the Board determined that the Pacific Economics Group Research, LLC ("PEG") econometric model will be used for benchmarking distributor cost performance. Using this as a guide, the Parties note that PEG produced a comparison of distributor's total cost to the PEG model's cost prediction in its November 21, 2013 report (as updated December 19, 2013 and January 24, 2014), which found that HCHI's average historic cost between 2010-2012 is much lower (i.e. -23.5%) than PEG model's prediction. HCHI is ranked 7th by PEG among all distributors in the province.
- 6. This Settlement Proposal results in a reduction in working capital allowance to 12%, which reflects a complete settlement of all of the issues in this proceeding. The Intervenors believe 12% is more reflective of the Applicant's monthly billing cycles.
- 7. This Settlement Proposal results in a reduction of \$750,000 in Test year capital expenditures (inclusive of the deferral of the capital contribution to Hydro One Networks Inc. ("HONI") on account of the Dunnville Transformer Station ("TS") breaker position project in the amount of \$441,675 that will not be in service until 2015), after adjustments to reflect the projects that were actually completed in

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2013 and those that will now be completed in 2014, without compromising the appropriate level of investment in the distribution system.

Public Policy Responsiveness

8. This Settlement Proposal provides the resources in the Test year that will allow HCHI to continue to meet all obligations mandated by government relevant to the Application in the Test year, including in respect of renewable energy, smart meters and any other obligations that are mandated as a condition of HCHI's distribution licence.

Financial Performance

9. This Settlement Proposal will, if accepted by the Board, produce rates in the Test year that will allow HCHI to meet its obligations to its customers while maintaining its financial viability. The Parties believe these rates reflect a reasonable cost to customers and that HCHI provides value to its customers through its reasonable efforts to ensure financial efficiency.

Based on the foregoing, and the evidence and rationale provided below, the parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the Board.

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1. FOUNDATION

1.1 Does the planning (regional, infrastructure investment, asset management etc.) undertaken by the applicant and outlined in the application support the appropriate management of the applicant's assets?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the planning undertaken by the Applicant and outlined in the Application, together with the changes agreed to by the Parties and set out in this Settlement Proposal, support the appropriate management of the Applicant's assets for the Test year.

In particular, the Parties note that the Applicant has undertaken the following planning activities:

- a. Regional Infrastructure Planning for Zone 1 Burlington/Nanticoke process has commenced;
- b. Renewable Energy Generation ("REG") Plan has been provided to the Ontario Power Authority and a Letter of Comment has been received. HCHI predicts a continuing stream of distribution-connected generation projects in Haldimand County for the next 5 years estimating 50 microFIT, 10 small FIT, and 1 large FIT project per annum;
- c. Planning with neighbouring Local Distribution Companies ("LDCs") (Hydro One Networks Inc. and Norfolk Power Inc.) to remove Long-term Load Transfers; to construct shared pole lines; plan and construct wholesale metering; and resolve Short-term Load Transfer situations;
- d. Collaboration with Niagara Erie Power Alliance ("NEPA"), a group of local LDCs of which HCHI is a member, on common issues and projects such as the AMI project. The NEPA group shared a Request for Proposal for meter procurement, meter installations, and shared training costs. The AMI system control computer is also shared along with the endpoint collectors; and
- e. Customer engagement activities with various rate class groups to occur in 2014, along with collaboration with the NEPA group on a joint effort to formally survey customers.

The Parties acknowledge that the Applicant is striving to continually improve the quality and effectiveness of its planning activities, and agree that this Settlement Proposal provides HCHI with appropriate resources to do so.

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Evidence: Application:

Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan"

- Pages 11, 15, 17, and 44 of 66
- Section 5.2.3
- Appendix D "OPA Letter of Comment"
- Appendix E "Discretionary Capital Projects Prioritization Model"
- Appendix H "Distribution Asset Management Plan"
 - Appendix C "Distribution System Maintenance and Inspection Program"
 - Appendix G "Distribution Asset Condition Assessment"

Interrogatories:

1.1 Staff 1, 1.1 Staff 2, 1.1 Staff 3, 1.1 Staff 4, 1.1 Staff 5, 1.1 Staff 6, and 1.1 Staff 7

Supporting Parties: HCHI, EP and VECC

1.2 Are the customer engagement activities undertaken by the applicant commensurate with the approvals requested in the application?

Complete Settlement: The Parties agree that, in the context of the Applicant's service territory, and in light of the Applicant's planned capital and operating initiatives in the Test year, which do not include any major expansions or modifications relative to past capital and operating activities, HCHI's customer engagement activities are appropriate, and are commensurate with the approvals requested in the Application, as modified by this Settlement Proposal.

Because of the nature of HCHI's service territory, these customer engagement activities have had, as their primary focus, continuous, active, and proactive engagement by HCHI with its customers through meetings, bill inserts and various media, so that HCHI always has an opportunity to listen to its customers, and its customers are regularly encouraged to communicate with the utility.

In particular, the Parties note that HCHI has conducted the following customer engagement activities:

a. Current communication strategies include: (i) HCHI's corporate website;
 (ii) billing inserts; (iii) social media; (iv) mobile applications; (v) local press;

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- (vi) large scale customer meetings; (vii) participation in "Green Groups"; and (viii) individual customer meetings.
- b. Along with these current communication channels, HCHI plans to expand in 2014 to include the following:
 - i. Utilizing an email blast newsletter to communicate real time issues with customers segmented by customer type - proactively keeping them in the loop on HCHI's activities such as outage updates, conservation initiatives, celebrating great moments and conservation community leaders. Conducting focus groups each year across HCHI's customer rate classes; and
 - ii. Continuing to work with the future electricity users and leaders to educate them on safety, conservation and the value of electricity in the community and across Ontario.
- c. The following, as noted in Appendix A "Consolidated Distribution System Plan", Section 5.2.2 Coordinated Planning with Third Parties.

"HCHI's infrastructure planning has involved the insight, coordination and responses to long term needs from our customers. Our approach involves meeting with our neighbouring LDCs: Norfolk Power Inc. (NPI) and HONI, our large customers and from a contract perspective with renewable projects, the Ontario Power Authority (OPA)."

"In 2014, HCHI has plans to continue communicating with its different classes of customers through customer engagement sessions. Similar sessions will be held with other stakeholders, the municipality, and coordinated planning sessions with the OPA and HONI. HCHI intends to use this feedback as input in future DS Plan updates."

- d. HCHI did not substantially change its customer engagement strategy in preparation of its 2014 Cost of Service ("COS") rate application. HCHI will be introducing transaction surveys to gage the customer's perspective on service. Each year HCHI handles over 172,000 telephone calls. HCHI uses each call as an opportunity to capture and manage feedback, and where appropriate adjust its strategies and processes.
- e. HCHI adapts its customer communication tools to both manage mandatory messages on regulatory matters as well as to promote customer uptake of Conservation and Demand Management ("CDM") and safety programs.

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Evidence: Application:

Exhibit 1, Tab 2, Schedule 1; and

Exhibit 2, Tab 5, Schedule 3, Appendix A -

"Consolidated Distribution System Plan".

• Section 5.2.2

Interrogatories:

1.2 Staff 8, 1.2 VECC 1, 1.2 VECC 2, 1.2 VECC 3, and

1.2 VECC 4

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2. PERFORMANCE MEASURES

2.1 Does the applicant's performance in the areas of: (1) delivering on Board-approved plans from its most recent cost of service decision; (2) reliability performance; (3) service quality, and (4) efficiency benchmarking, support the application?

Complete Settlement: With respect to this issue, the Parties agree as follows:

- a. There are no Board-approved plans from HCHI's most recent cost of service decision against which to measure the Applicant's performance, so this sub-issue is not applicable:
- b. The Applicant's past reliability performance (which can be found at Appendix F "Feeder Performance Indices" in HCHI's "Consolidated Distribution System Plan" and in HCHI's responses to 2.1 Staff 9 and 2.1 VECC 6) supports the Application, as amended by this Settlement Proposal, for the Test year, and the Settlement Proposal provides the Applicant with sufficient resources to maintain appropriate levels of reliability in the Test year. HCHI's Service Reliability Indices as reported to the Board annually, have continued to be within its historic three-year average, and they will continue to be monitored monthly by Management;
- c. The Applicant's past service quality performance (which can be found at Exhibit 2, Tab 8, Schedule 1, Table 31 and in HCHI's response to 2.1 Staff 10) supports the Application, as amended by this Settlement Proposal, for the Test year, and the Settlement Proposal provides the Applicant with sufficient resources to maintain appropriate service quality in the Test year. HCHI's Service Quality Requirements, as reported to the Board annually, have continued to exceed the Board's minimum standards, and they will continue to be monitored monthly by Management; and
- d. In the Report of the Board titled Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors (EB-2010-0379) issued November 21, 2013 and corrected December 4, 2013, the Board determined that the Pacific Economics Group Research, LLC ("PEG") econometric model will be used for benchmarking distributor cost performance. Using this as a guide, the Parties note that PEG produced a comparison of distributor's total cost to the PEG model's cost prediction in its November 21, 2013 report (as updated December 19, 2013 and January 24, 2014), which found that HCHI's average historic cost between 2010 and 2012 is much lower (i.e. -23.5%) than PEG model's prediction. HCHI is ranked 7th by PEG among all distributors in the province. Based on this the Parties agree that the Applicant's performance in the area of efficiency benchmarking

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supports the Application, as amended by this Settlement Proposal for the Test year.

Evidence: Application:

Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan";

- Pages 6, 8, 37, 38, and 65 of 66
- Appendix F "Feeder Performance Indices"
- Appendix H "Distribution Asset Management Plan"
 - Appendix C "Distribution System Maintenance and Inspection Program", Page 6
- Appendix J "Capital Expenditure Historical Years (2009 – 2013)", Pages 59, 85, and 87

Exhibit 2, Tab 8, Schedule 1; and Exhibit 4, Tab 1, Schedule 2.

Interrogatories:

2.1 Staff 9, 2.1 Staff 10, 2.1 EP 1, 2.1 EP 2, 2.1 VECC 5, and 2.1 VECC 6

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3. CUSTOMER FOCUS

3.1 Are the applicant's proposed capital expenditures and operating expenses appropriately reflective of customer feedback and preferences?

Complete Settlement: As this Application comes at a time of transition in the RRFE, and recognizing that the Board's Issues List was not created until after the Applicant prepared its Application, the Parties acknowledge that HCHI does not have specific customer feedback regarding its planned capital expenditures and operating expenses. As noted in respect of Issue 1.2 above, the Parties agree that the level of customer engagement was appropriate in the context of HCHI's service area, which is expected to include a continuing stream of distribution-connected generation projects, and in light of the Applicant's planned capital and operating initiatives in the Test year, which do not include any major expansions or modifications relative to past capital and operating activities

In addition to its current and ongoing communication strategies, HCHI has plans in 2014 to engage customers to measure their support for its capital expenditure plans, including collaborating with the NEPA group on a joint effort to formally survey customers. These plans will ensure that HCHIs proposals are reflective of customer feedback and preferences.

Evidence: Application:

Exhibit 1, Tab 2, Schedule 1; Exhibit 4, Tab 1, Schedule 2; Exhibit 4, Tab 2, Schedule 4; and Exhibit 4, Tab 2, Schedule 9.

Interrogatories:

3.1 Staff 11, 3.1 EP 3, and 3.1 VECC 7

4. OPERATIONAL EFFECTIVENESS

4.1 Does the applicant's distribution system plan appropriately support continuous improvement in productivity, the attainment of system reliability and quality objectives, and the level of associated revenue requirement requested by the applicant?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the Distribution System Plan ("DS Plan") filed in this proceeding, combined with the resources made available to the Applicant in the Test year under the terms of this Settlement Proposal, provides an appropriate foundation to allow HCHI in the Test year (a) to pursue continuous improvement in productivity, (b) to attain appropriate system reliability and service quality objectives, and (c) to maintain reliable and safe operation of its distribution system.

The Parties note that the Applicant intends to continue to pursue the following initiatives related to continuous improvements in productivity and the attainment of system reliability and quality objectives:

- a. Capital expenditure investments in System Service and System Renewal over the 5 forecast years in the following areas: (i) conversion of portions of the 8 kV system to 27.6 kV, (ii) replacing end-of-life assets and in doing so, relocating them where possible to accessible locations on municipal road right of ways, and (iii) underground XLPE direct buried primary cable replacements;
- Strategic distribution system maintenance and inspection program, including cycled tree trimming, infrared thermography, asset inspection and the use of its Asset Condition Assessment;
- c. Monitoring the success of programs including: (i) the use of prescribed OEB metrics such as Service Quality Indicators; (ii) AMI service levels; (iii) Electrical Safety Authority compliance; (iv) outage indices; (v) feeder performance indices; and (vi) system losses; and
- d. Planned integration of corporate software systems for efficient and expanded use of available data for all of the departments. Integration will aid in power outage restoration efforts and provide data for more defined system loss detection opportunities.

Evidence: Application:

Exhibit 1, Tab 1, Schedule 1;

Exhibit 2, Tab 5, Schedule 3, Page 2;

Exhibit 2, Tab 5, Schedule 3, Appendix A –

"Consolidated Distribution System Plan";

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- Pages 5, 6, and 43 of 66
- Appendix H "Distribution Asset Management Plan"
 - Appendix C "Distribution System Maintenance and Inspection Program"
 - Appendix G "Distribution Asset Condition Assessment"

Exhibit 4, Tab 1, Schedules 1 and 2; and Exhibit 4, Tab 2, Schedules 1, 2, and 3.

Interrogatories:

4.1 Staff 12, 4.1 Staff 13, 4.1 EP 4, and 4.1 VECC 8

Supporting Parties: HCHI, EP and VECC

4.2 Are the applicant's proposed OM&A expenses clearly driven by appropriate objectives and do they show continuous improvement in cost performance?

Complete Settlement: The Parties agree that HCHI's proposed OM&A expenses, as modified by this Settlement Proposal, are driven by appropriate high-level objectives for the Test year, which include:

- Meeting public and employee safety objectives;
- Complying with the Distribution System Code, environmental requirements and government mandated requirements;
- Maintaining electricity distribution business service quality and reliability at targeted performance levels; and
- Providing services to customers connected to HCHI's distribution system.

All of these are managed through a detailed budgeting and planning process that takes into consideration ratepayer impacts and is based on reviews of historical costs and also reasoned analysis of trends that are impacting the industry.

For the purpose of settlement of the issues in this proceeding, HCHI agrees to reduce its proposed OM&A expenses in the Test year by a further \$400,000 – from the original applied-for total of \$8,706,491, which was subsequently reduced to \$8,617,075 through the interrogatory process – for an updated total of \$8,217,075. The Parties agree this appropriately balances the prospect for productivity improvement with HCHI's cost drivers. The Parties note that HCHI is engaged in the operational effectiveness initiatives identified in greater detail under Issue 6.2 below.

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Evidence: Application:

Exhibit 1, Tab 1, Schedule 6; Exhibit 1, Tab 2, Schedule 1; Exhibit 2, Tab 5, Schedule 3;

Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan";

- Appendix C "Renewable Energy Generation Plan (2014 – 2018)
- Appendix J "Capital Expenditures Historical Years (2009 – 2013)"
- Appendix K "Capital Expenditures Forecast Years (2014 – 2018)"

Exhibit 4, Tab 1, Schedule 2; Exhibit 4, Tab 2, Schedules 1, 2, 3, 4, 6, and 8.

Interrogatories:

4.2 Staff 14, 4.2 Staff 15, 4.2 Staff 16, 4.2 Staff 17, 4.2 EP 5, 4.2 EP 6, 4.2 EP 7, 4.2 EP 8, 4.2 VECC 9, 4.2 VECC 10, 4.2 VECC 11, 4.2 VECC 12, 4.2 VECC 13, and 4.2 VECC 14

Supporting Parties: HCHI, EP and VECC

4.3 Are the applicant's proposed operating and capital expenditures appropriately paced and prioritized to result in reasonable rates for customers, or is any additional rate mitigation required?

Complete Settlement: The settlement results in a Service Revenue Requirement of \$13,249,226, which includes a Base Revenue Requirement of \$12,020,546 and a Revenue Offset of \$1,228,680 with a resulting revenue sufficiency that will reduce distribution costs to HCHI's customers by \$815,727 or 6.4% in 2014 relative to 2014 revenue at existing rates. Overall, typical Residential customers' bills in 2014 will be 3.6% lower relative to 2013 if the proposed settlement is approved as filed. Bill Impacts have been included for all customer classes as Appendix A. For the purpose of settlement of the issues in this proceeding, the Parties accept that HCHI's proposed operating and capital expenditures, as adjusted under the terms of this Settlement Proposal, are being appropriately paced and prioritized by HCHI, and will result in just and reasonable rates for customers. No additional rate mitigation is required.

Evidence: Application:

Exhibit 2, Tab 2 Schedules 1, 2, and 3; Exhibit 2, Tab 5, Schedule 2; and

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Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan".

- Page 47, 49, 59, 60, and 63 of 66
- Section 5.4
- Appendix C "Renewable Energy Generation Plan (2014 – 2018)
- Appendix E "Discretionary Capital Projects Prioritization Model"
- Appendix H "Distribution Asset Management Plan"
 - Section 7.3, Pages 38 to 54
 - Appendix G "Distribution Asset Condition Assessment"

Interrogatories:

4.3 Staff 18, 4.3 Staff 19, 4.3 Staff 20, 4.3 Staff 21, 4.3 VECC 15, 4.3 VECC 16, 4.3 VECC 17, 4.3 VECC 18, and 4.3 VECC 19

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5. PUBLIC POLICY RESPONSIVENESS

5.1 Do the applicant's proposals meet the obligations mandated by government in areas such as renewable energy and smart meters and any other government mandated obligations?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties accept HCHI's confirmation that the resources available in the Test Year as result of this Settlement Proposal will allow it to meet all obligations mandated by government relevant to this Application in the Test year, including in respect of renewable energy, smart meters and any other obligations that are mandated as a condition of HCHI's distribution licence.

The Parties note that HCHI has taken the following steps to meet key obligations mandated by government, including in respect of renewable energy, smart meters and any other obligations that are mandated as a condition of HCHI's distribution licence:

- a. HCHI plays an active role in connecting renewable generation to its distribution system and is aware that not all REG applications are able to be connected due to distribution system constraints. HCHI's REG Plan includes the following: (i) new REG projects in areas which will require conversion of portions of the 8 kV systems to 27.6 kV; (ii) sharing costs for the Dunnville TS new breaker position installation and egress work; and (iii) implementation of a SCADA system to monitor and operate REG devices in the field.
- b. As noted in the DS Plan regarding regional infrastructure planning impact and smart grid activities:

"Several new processes such as Regional Infrastructure Planning Process, Integrated Regional Resource Planning Process and Customer Engagement activities are in their infancy and do not impact the CE Plan at this time."

- c. HCHI has been participating in the Smart Grid discussions and taking this into account during its planning and day to day processes. HCHI has several initiatives that it has implemented that are smart grid type activities that include the following: (i) Remote Telemetry Modules; (ii) Grid Sense Line Trackers linked to Data Pac Concentrator; and (iii) smart phone applications that will provide real time meter event data.
- d. HCHI has plans to migrate phone lines for monitoring to IP modems for the purpose of obtaining real time data on events which will feed into the proposed SCADA System.

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e. Since 2006, HCHI has been actively promoting CDM as a non-system alternative to relieving system operational issues and capacity constraints along with providing customers with choice and opportunities to control their costs.

Evidence: Application:

Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan"

- Pages 48, 50, 53, and 54 of 66
- Appendix C "Renewable Energy Generation Plan (2014 2018)"
- Appendix D "OPA's Letter of Comment"

Interrogatories:

5.1 Staff 22, 5.1 Staff 23, 5.1 Staff 24, 5.1 EP 9, and 5.1 VECC 20

6. FINANCIAL PERFORMANCE

6.1 Do the applicant's proposed rates allow it to meet its obligations to its customers while maintaining its financial viability?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, and subject to the adjustments noted in this Settlement Proposal, the Parties agree that HCHI's proposed rates in the 2014 Test year will, in all reasonably foreseeable circumstances, allow it to meet its obligations to its customers while maintaining its financial viability.

Specifically, HCHI notes that its key financial ratios as reported on its scorecard (based on 2012 data) released in conjunction with the Report of the Board (EB-2010-0379) titled "Performance Measurement for Electricity Distributors: A Scorecard Approach" issued March 5, 2014, are:

a. Liquidity: Current Ratio – 1.78

b. Leverage: Total Debt to Equity Ratio – 0.42

c. Profitability: Regulatory Return on Equity

i. Deemed - 9.85%

ii. Achieved – 7.60%

As a further indication of HCHI's financial performance, HCHI's experience with recent debt negotiation confirms that the lending community has a positive view of the utility's long term financial performance. HCHI filed its application with a weighted rate for long term debt of 3.70%. During the process, HCHI negotiated some of that debt so that the proposed rate is now 2.89%. HCHI will be able to deliver its plans under the RRFE at a lower cost than anticipated when the application was filed.

Evidence: Application:

Exhibit 1, Tab 1, Schedule 1

Interrogatories:

6.1 VECC 21

Supporting Parties: HCHI, EP and VECC

6.2 Has the applicant adequately demonstrated that the savings resulting from its operational effectiveness initiatives are sustainable?

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Complete Settlement: The Parties acknowledge that this is a transition year and as a result quantitative evidence of past operational effectiveness initiatives are not readily available. Despite that fact, the Parties agree that the Applicant has adequately demonstrated that it is using reasonable efforts to pursue operational effectiveness initiatives.

Specifically, the Parties acknowledge that HCHI engages in the following types of operational effectiveness initiatives:

a. Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan" page 5 of 66 includes a section entitled "Sources of Cost Savings", which includes the following:

> "Capital expenditures over the forecast period are expected to result in improved reliability, power quality, efficiency through reduced costs and reduced losses."

> "Cost savings have been achieved through the lump sum construction tender process of several capital construction projects in 2012 and 2013". This tender process will continue in 2014 and in each of the forecast years. Tender of the design for construction projects a year in advance to balance resources, obtain benefits from bulk purchasing of materials, schedule and coordinate construction with existing staff, and provide cost certainty for projects.

b. Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan" page 6 of 66 includes a section entitled "Cost Savings through efficiency", which includes the following:

Investments in the Advanced Metering Infrastructure ("AMI") system has provided hourly usage data that can be aggregated for performing load studies on transformers, upstream step-down transformers and feeder balancing. This can be achieved without rolling out trucks to install digital recording ammeters ("DRA's") resulting in savings to Operating and Maintenance ("O&M"). This hourly data will also be aggregated for distribution line loss detection and reduction measures.

Investments in the AMI system have provided real time outage information that HCHI has just started to optimize for use in outage restoration efforts, resulting in faster, more efficient planning and use of resources. Further integration of systems to take full advantage of AMI data is expected to be further explored and implemented in 2014.

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c. Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan" Appendix L *Distribution Loss Assessment at Haldimand County Hydro Inc.* dated August 10, 2009 (prepared by Kinectrics Inc. Report No. K-418006-001-GE-0001) includes the following:

HCHI expects to continue to explore loss reduction mechanisms that are discussed in the report. The hourly AMI data will allow this to occur more efficiently.

d. 3.1 Staff 11 and Exhibit 4, Tab 1, Schedule 2:

An addition of a meter technician position (in combination with work management efficiencies) has resulted in the elimination of two subcontractors with an expected savings to O&M.

e. 4.1 Staff 12 c.:

O&M operational efficiencies listed, including: (i) Elimination of Banner Installation; (ii) Ontario One-Call; (iii) Tree Trimming Lump Sum Area Clearing; (iv)Tree Trimming Hold Off Credit Program; (v) Ground Level Repairs; and (vi) Implementation of Autodialer.

HCHI agrees that it will use reasonable efforts to address the savings resulting from these and other operational effectiveness initiatives, and the sustainability of savings from those initiatives, in its next cost of service application. HCHI also will continue to participate in the Board's performance measurement and benchmarking initiatives as required.

Evidence: Application:

Exhibit 2, Tab 5, Schedule 3, Appendix A – "Consolidated Distribution System Plan"

- Pages 5, and 6 of 66
- Appendix L "Distribution Loss Assessment at Haldimand County Hydro Inc."

Exhibit 4, Tab 1, Schedule 2; and Exhibit 4, Tab 2, Schedule 4.

Interrogatories:

3.1 Staff 11, 4.1 Staff 12, 6.2 EP 10, 6.2 VECC 22, 6.2 VECC 23, and 6.2 VECC 24

7. REVENUE REQUIREMENT

7.1 Is the proposed Test year rate base including the working capital allowance reasonable?

Complete Settlement: In response to interrogatories, HCHI adjusted its 2013 rate base and Test year capital plan to reflect the deferral of the projects that were not completed in 2013 and will now be completed in 2014, as shown in the revised 2013 and 2014 Continuity Schedules and an updated OEB Appendix 2-EE "Account 1576 (2013)" attached as Appendix B.

For the purpose of settlement of the issues in this proceeding, HCHI further agrees to adjust its Test year capital additions to reflect a reduction of \$750,000, which includes the deferral of the capital contribution to HONI in the amount of \$441,675 in respect of the Dunnville TS breaker position project which will not be completed until 2015. In addition, HCHI agrees to reduce the 2014 Test year opening net book value of capital assets by \$29,835 on account of the 2013 capital contribution to HONI for this same Dunnville TS breaker position project. These changes related to the Dunnville TS breaker position also impact the portion of this project included in the REG Expansion investments and the resulting REG Funding Adder, submitted and recalculated as part of this Settlement Proposal in Issue 9.1. The Table 2 "Summary of Capital Expenditures" included in HCHI's DS Plan on page 61 has now been updated to reflect these changes in capital, as follows:

Table 2
Summary of Capital Expenditures
Historical Years 2009 to 2013 and Forecast Years 2014 to 2018

	Historical Period (Actual)									Forecast Period (Planned)										
CATEGORY	2	2009	2	2010	20)11	2	2012	2	2013	,	0044		2045	0040		2017		,	0040
CATEGORY	Α	ctual	A	ctual	Ac	Actual		ctual	Α	ctual	4	2014		2015	4	2016			4	2018
	\$	'000	\$	'000	\$ '	000	\$	'000	\$	000	\$ '000									
System Access		928		1,004		887		4,848		1,307		1,538		1,927		1,330		1,406		1,365
System Renewal		928		1,210		769		498		402		375		950		1,425		1,300		1,350
System Service		1,221		189		2,617		3,203		2,000		3,777		2,500		2,175		2,410		2,100
General Plant		1,114		825		676		651		459		680		698		489		437		464
Total Capital Expenditure	\$	4,191	\$	3,228	\$	4,949	\$	9,200	\$	4,168	\$	6,370	\$	6,075	\$	5,419	\$	5,553	\$	5,279
System O&M	\$	2,909	\$	2,794	\$	3,078	\$	3,158	\$	2,694	\$	3,022	\$	3,664	\$	3,722	\$	3,782	\$	3,842

Notes to the Table

- 1. Revised to include 2013 actual capital expenditures and show carry over capital expenditures to 2014 as a result of interrogatories.
- 2. Deferral of capital contribution to HONI on account of Dunnville TS breaker position to 2015 (\$29,835 from 2013; \$441,675 from 2014) as a result of settlement.
- 3. Deferral of portion of Talbot Street, Cayuga Road Reconstruction project to 2015 as a result of settlement \$300,000.
- 4. Removal of \$8,325 from Line Extensions as a result of settlement.
- 5. Consistent with original table filed in HCHl's Distribution System Plan Spare Meter and Transformer capital is not included.

HCHI also agrees to reduce its average net book value of capital assets in the amount of \$38,476 for those assets associated with the Ontario Power Authority's Conservation and Demand Management ("OPA-CDM") programs at an allocation factor of 1.77%; that is, the same percentage used to allocate depreciation expenses on those assets. Refer to Table 5 for a summary of the Rate Base changes.

For the purpose of settlement of the issues in this proceeding, HCHI has agreed to a working capital allowance of 12% and to exclude the costs for water and wastewater billing and collecting in the amount of \$515,539 from OM&A expenses for the purpose of calculating working capital allowance only. HCHI is on monthly billing, and in the absence of a lead/lag study the Parties agree that this is a reasonable approach in light of the settlement of all of the other issues in this proceeding and the presence of monthly billing arrangements.

HCHI has made the following changes to the working capital allowance:

 In response to interrogatories, Cost of Power has been updated for current rates, customer numbers, and non-RPP consumption allocation. As part of Settlement, the Load Forecast component has also been updated as described in Issue 8.1. Refer to Table 3 for a summary of the Cost of Power changes.

Table 3
Cost of Power

Account Description	2014 Test Year as Filed	Updated through Interrogatory Responses	Updated through Settlement	Change Settlement to 2014 Test Year as Filed		
Power	\$ 37,764,102	\$ 38,942,625	\$ 39,141,545	\$ 1,377,443		
Wholesale Market Service Charges	2,495,692	2,514,471	2,527,276	31,584		
Network Charges	3,047,987	3,145,860	3,160,878	112,891		
Connection Charges	2,365,154	2,459,158	2,470,760	105,606		
Low Voltage Charges	137,307	139,943	139,943	2,636		
Smart Meter Entity Charges	197,916	200,172	200,172	2,256		
Total Cost of Power	\$ 46,008,158	\$ 47,402,229	\$ 47,640,574	\$ 1,632,416		

- 2. OM&A expenses reflect the changes agreed to through the interrogatory process and as part of settlement.
 - a. HONI Sub-Transmission charges attributed to HONI's own load updated for current rates resulting in an increase of \$8,584;
 - b. Regulatory Expenses decreased by \$44,000 for OEB Cost Awards related to 2014 rate application based on a total of \$55,000 to be spread over the 5-year rate term;

- c. Miscellaneous Expenses decreased by \$54,000 for removal of Management Fee paid by HCHI to Haldimand County Utilities Inc.; and
- d. Further decrease of \$400,000.

The following Table 4 illustrates changes to working capital allowance.

Table 4
Working Capital Allowance

Description	2014 Test Year as Filed	Updated through Interrogatory Responses			odated through Settlement	Change Settlement to 2014 Test Yea as Filed		
Cost of Power	\$ 46,008,158	\$	47,402,229	\$	47,640,574	69	1,632,416	
Operating, Maintenance, & Administrative ("OM&A")	8,706,491		8,617,075		8,217,075		(489,416)	
	\$ 54,714,649	\$	56,019,304	\$	55,857,649	\$	1,143,000	
OM&A Costs related to Water & Wastewater Billing & Collecting					(515,539)		(515,539)	
Working Capital	\$ 54,714,649	\$	56,019,304	\$	55,342,110	\$	627,461	
Working Capital Rate	13%		13%		12%			
Working Capital Allowance	\$ 7,112,904	\$	7,282,510	\$	6,641,053	\$	(471,851)	

The following Table 5 summarizes the changes to rate base and depreciation.

Table 5
Rate Base and Depreciation

Description	2014 Test Year as Filed	İ	Jpdated through Interrogatory Responses		dated through Settlement	Change Settlement to 014 Test Year as Filed
Gross Fixed Assets	\$ 81,018,541	\$	80,910,587	\$	80,130,752	\$ (887,789)
Accumulated Depreciation	32,403,359		32,257,267		32,247,018	(156,341)
Net Book Value	\$ 48,615,182	\$	48,653,320	\$	47,883,734	\$ (731,448)
	\$ 46,684,701	\$	46,134,213	\$	45,734,502	\$ (950,199)
Average Net Book Value of Assets associated with OPA-CDM Programs					(38,476)	(38,476)
Average Net Book Value	\$ 46,684,701	\$	46,134,213	\$	45,696,026	\$ (988,675)
Working Capital	54,714,649		56,019,304		55,342,110	627,461
Working Capital Allowance	7,112,904		7,282,510		6,641,053	(471,851)
Rate Base	\$ 53,797,605	\$	53,416,723	\$	52,337,079	\$ (1,460,526)

Evidence: Application:

Exhibit 1, Tab 1, Schedule 5;

Exhibit 2, Tab 2, Schedule 1;

Exhibit 2, Tab 3, Schedule 1;

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Exhibit 2, Tab 5, Schedule 3, Appendix A - "Consolidated Distribution System Plan; Exhibit 4, Tab 2, Schedule 1; and Exhibit 9, Tab 4, Schedule 1.

Interrogatories:

4.2 EP 6 b., 4.2 EP 8, 7.1 EP 11, 7.1 EP 12, 7.1 EP 13, 7.1 EP 14, 7.1 EP 15, 7.1 EP 16, 7.1 VECC 25, 7.1 EP 36s, 7.4 EP 21 a., 7.7 Staff 27, 7.7 EP 27, 8.5 Staff 36, and 8.5 VECC 41

Supporting Parties: HCHI, EP and VECC

7.2 Are the proposed levels of depreciation/amortization expense appropriately reflective of the useful lives of the assets and the Board's accounting policies?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, and subject to the adjustments to rate base as noted herein, the Parties agree that HCHI's depreciation/amortization expense levels are appropriately reflective of the useful lives of the assets and the Board's accounting policies. HCHI determined its useful lives for asset categories, components and types utilizing the generic depreciation study report prepared by Kinectrics Inc., dated July 8, 2010, entitled "Asset Depreciation Study for the Ontario Energy Board" (the "Kinectrics Report"). The typical useful life results suggested in Table F of the Kinectrics Report were adopted for the majority of HCHI's asset categories while specific useful lives for a few asset categories and the level of componentization and depreciation periods were based on HCHI's specific experience.

Evidence: Application:

Exhibit 2, Tab 2, Schedule 4;

Exhibit 4, Tab 3, Schedule 2 and 3; and

OEB Appendix 2-CU - "New CGAAP Depreciation

Expense-2014".

Interrogatories:

7.2 Staff 25 and 7.2 VECC 26

Supporting Parties: HCHI, EP and VECC

7.3 Are the proposed levels of taxes appropriate?

Complete Settlement: HCHI has agreed to reflect the deferral of work in respect of the Dunnville TS breaker position project in the calculation of its

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cumulative eligible capital ("CEC"). HCHI has also agreed, for the purpose of calculating capital cost allowance ("CCA"), to move computer software which is not "systems software" from class 50 to class 12 for the Bridge and Test years. For the purpose of settlement of the issues in this proceeding, and subject to these adjustments and other adjustments arising out of this Settlement Proposal, the Parties agree that the proposed levels of taxes are appropriate. The adjusted PILs income tax calculations are set out in detail in Appendix C. The revised PILs Work Form is attached as Appendix D hereto.

Evidence: Application:

Exhibit 4, Tab 4, Schedule 1; and

Exhibit 4, Tab 4, Schedule 1, Appendix B - "Income

Tax PILs Work Form V2.0".

Interrogatories:

7.3 EP 17 and 7.3 EP 18

Supporting Parties: HCHI, EP and VECC

7.4 Is the proposed allocation of shared services and corporate costs appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, and subject to the adjustment to other revenues related to water and wastewater services described in this Settlement Proposal, the Parties accept the applicant's proposed allocation of shared services and corporate costs for the Test year.

Evidence: Application:

Exhibit 1, Tab 5, Schedule 10; Exhibit 2, Tab 5, Schedule 5; Exhibit 3, Tab 3, Schedule 1; Exhibit 4, Tab 2, Schedule 2; and Exhibit 4, Tab 2, Schedule 5.

Interrogatories:

7.4 EP 19, 7.4 EP 20, 7.4 EP 21, 7.4 EP 25, and

7.4 VECC 27

7.5 Are the proposed capital structure, rate of return on equity and short and long term debt costs appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, and subject to the adjustments described in this Settlement Proposal, the Parties accept the Applicant's proposed capital structure, rate of return on equity and short and long term debt costs as updated through interrogatory responses.

Table 6 provides the changes from the 2014 COS rate application filed to settlement.

Table 6
Cost of Capital

	2014 Test Year as Filed	Updated through Interrogatory Responses	Updated through Settlement	Change Settlement to 2014 Test Year as Filed
Capital Component - % Allocation				
Long-Term Debt	56.0%	56.0%	56.0%	0.0%
Short-Term Debt	4.0%	4.0%	4.0%	0.0%
Total Debt Component	60.0%	60.0%	60.0%	0.0%
Equity Component	40.0%	40.0%	40.0%	0.0%
Capital Component - Cost Rate				
Long-Term Debt	3.70%	2.89%	2.89%	-0.81%
Short-Term Debt	2.07%	2.11%	2.11%	0.04%
Total Debt - Weighted Cost Rate	3.59%	2.84%	2.84%	-0.75%
Equity Cost Rate	8.98%	9.36%	9.36%	0.38%
Weighted Average Cost of Capital	5.75%	5.45%	5.45%	-0.30%
Capital Structure				
Long-Term Debt	\$ 30,126,659	\$ 29,913,365	\$ 29,308,764	\$ (817,895)
Short-Term Debt	\$ 2,151,904	\$ 2,136,669	\$ 2,093,483	\$ (58,421)
Total Debt Component	\$ 32,278,563	\$ 32,050,034	\$ 31,402,247	\$ (876,316)
Equity Component	\$ 21,519,042	\$ 21,366,689	\$ 20,934,832	\$ (584,210)
Total Regulated Rate Base	\$ 53,797,605	\$ 53,416,723	\$ 52,337,079	\$ (1,460,526)
Deemed Interest Expense	\$ 1,159,231	\$ 909,580	\$ 891,196	\$ (268,035)
Deemed Return on Equity	\$ 1,932,410	\$ 1,999,922	\$ 1,959,500	\$ 27,090
Regulated Return on Capital	\$ 3,091,641	\$ 2,909,502	\$ 2,850,696	\$ (240,945)

Evidence: Application:

Exhibit 1, Tab 1, Schedule 7; and Exhibit 5, Tab 1, Schedule 2, 3, and 4.

<u>Interrogatories</u>:

7.5 Staff 26, 7.5 EP 22, and 7.5 EP 23

Supporting Parties: HCHI, EP and VECC

7.6 Is the proposed forecast of other revenues including those from specific service charges appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the forecast of Other Revenues in respect of the water and wastewater billing and collecting services will be increased by \$33,000 in the Test year, and the forecast of all other Other Revenues will be increased by \$57,619 in the Test year, which includes the increase of \$18,000 referenced in 7.6 VECC 45s a. and \$39,619 referenced in 7.6 VECC 45s b.

An updated version of OEB Appendix 2-H "Other Operating Revenue" with additional columns showing the adjustments made for settlement is included in Appendix E, so that the source of the changes in the Other Revenue forecast can be identified.

Evidence: Application:

Exhibit 3, Tab 3, Schedule 1 and 2

<u>Interrogatories</u>:

7.6 EP 24, 7.6 EP 25, 7.6 EP 26, 7.6 VECC 28,

7.6 EP 37s, 7.6 VECC 45s, and 7.6 VECC 46s

Supporting Parties: HCHI, EP and VECC

7.7 Has the proposed revenue requirement been accurately determined from the operating, depreciation and tax (PILs) expenses and return on capital, less other revenues?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, and subject to the adjustments expressly noted in this Settlement Proposal, the Parties agree that the proposed revenue requirement has been accurately determined in the Appendices.

A revised Revenue Requirement Work Form in PDF is attached as Appendix F and a worksheet entitled "Summary of Changes" that shows a comparison from the original Application to the Interrogatory Responses to the Settlement Proposal is filed as Appendix G.

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Evidence: Application:

Exhibit 1, Tab 1, Schedule 2; Exhibit 6, Tab 1, Schedule 2; and

Exhibit 6, Tab 1, Schedule 2, Appendix A – "Revenue

Requirement Work Form".

Interrogatories:

7.7 Staff 27, 7.7 EP 27, and 7.7 EP 38s

8. LOAD FORECAST, COST ALLOCATION and RATE DESIGN

8.1 Is the proposed load forecast, including billing determinants an appropriate reflection of the energy and demand requirements of the applicant?

Complete Settlement: The Parties agree to the following adjustments to the load forecast:

- Adjust the power purchased forecast using the updated Statistics Canada employment figures for 2013 and by using the historic average employment growth rate of 0.6% between 2003 and 2013 to forecast 2014 employment, to result in a forecast for 2014 power purchased of 370 GWh (rounded) and billed of 346 GWh (rounded);
- 2. Update the loss factor used to convert the power purchased to billed to reflect the same period used to predict the power purchases of 2003 to 2013, an eleven year average, resulting in a loss factor of 1.0629 for load forecast purposes only; and
- Remove the 2012 OPA-CDM programs final verified results from the manual adjustment to the load forecast model on account of CDM and to recalculate the Lost Revenue Adjustment Mechanism variance account ("LRAMVA") to reflect the change in the CDM forecast resulting in a 2014 LRAMVA threshold of 5,244,915 kWh.

For LRAMVA purposes, the following Table 7 provides the allocation of the expected 5,244,915 net kWh savings in 2014 to the affected rate classes, which is on the same basis as the manual CDM adjustment included in the load forecast model (as originally applied-for and updated through the interrogatory process). The expected kW savings has also been provided for the General Service 50 to 4,999 kW class using the average kW per kWh factor of 0.2808%, also from the load forecast model.

Table 7
2014 Expected Savings for LRAMVA

		General	General	
	Residential	Service Less	Service 50 to	Total
		Than 50 kW	4,999 kW	
	32%	30%	38%	
kWh	1,674,177	1,583,440	1,987,298	5,244,915
kW where applicable			5,580	5,580

For the purpose of settlement of the issues in this proceeding, and subject to the adjustments noted herein, the Parties agree that the proposed load forecast, including billing determinants, is an appropriate forecast of the energy and

demand requirements of the Applicant in the Test year. Table 8 provides a summary of the load forecast.

Table 8 Load Forecast

	2014 Test Year as Filed	Updated through Interrogatory Responses	Updated through Settlement	Change Settlement to 2014 Test Year as Filed
Residential				
Customers	18,772	18,825	18,825	53
kWh	169,003,519	168,256,471	169,468,358	464,839
General Service Less Than 50 kW				
Customers	2,363	2,344	2,344	(19)
kWh	53,925,141	53,569,663	53,958,437	33,296
General Service 50 to 4,999 kW				
Customers	153	158	158	5
kWh	121,879,907	119,035,699	119,543,613	(2,336,294)
kW	342,324	334,274	335,700	(6,624)
Street Lighting				
Connections	2,979	2,977	2,977	(2)
kWh	2,387,575	2,355,438	2,355,438	(32,137)
kW	6,648	6,564	6,564	(84)
Sentinel Lighting				
Connections	502	496	496	(6)
kWh	327,143	320,970	320,970	(6,173)
kW	909	892	892	(17)
Unmetered Scattered Loads				
Connections	68	67	67	(1)
kWh	350,238	350,485	350,485	247
Load Forecast Excluding Embedded	Distributor - Hv	dro One Networ	·ks	
Customer/Connections	24,837	24,867	24,867	30
kWh	347,873,523	343,888,726	345,997,301	(1,876,222)
kW from applicable classes	349,881	341,730	343,156	(6,725)
Embedded Distributor - Hydro One N	etworks Inc.			
Customers	8	8	8	_
kWh	72,629,941	72,629,941	72,629,941	_
kW	227,715	227,715	227,715	-
Total Load Forecast				
Customer/Connections	24,845	24,875	24,875	30
kWh	420,503,464	416,518,667	418,627,242	(1,876,222)
kW from applicable classes	577,596	569,445	570,871	(6,725)

Note: Hydro One Networks Inc. provided load forecast information (kWh & kW) for both 2013 and 2014

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For the purpose of settlement of the issues in this proceeding, and subject to the adjustment made during the interrogatory process to remove 50% of the 2012 OPA-CDM programs' energy savings persisting into the 2014 Test year from the manual adjustment to energy billed, the Parties agree that the CDM related adjustments to HCHI's proposed load forecast are appropriate. Table 9 provides the billed load forecast by customer class before and after the CDM adjustment.

Table 9
CDM Adjustment to Load Forecast

	Billed Load	Billed Load	
Customer Rate Class	Forecast before	Forecast after	CDM Adjustment
	CDM Adjustment	CDM Adjustment	
	(kWh)	(kWh)	(kWh)
Residential	170,119,553	169,468,358	(651,195)
General Service Less Than 50 kW	54,574,338	53,958,437	(615,901)
General Service 50 to 4,999 kW	120,316,601	119,543,613	(772,988)
Street Lighting	2,355,438	2,355,438	-
Sentinel Lighting	320,970	320,970	-
Unmetered Scattered Load	350,485	350,485	-
Totals	348,037,385	345,997,301	(2,040,084)

A revised Load Forecast Model in Excel is included in this submission. An updated OEB Appendix 2-I "Load Forecast CDM Work Form" is provided in Appendix H.

Evidence: Application:

Exhibit 1, Tab 1, Schedule 4; Exhibit 1, Tab 5, Schedule 6; Exhibit 3, Tab 1, Schedule 2; Exhibit 3, Tab 2, Schedule 2; Exhibit 8, Tab 1, Schedule 4; and Exhibit 9, Tab 6, Schedule 2.

Interrogatories:

8.1 Staff 28, 8.1 Staff 29, 8.1 Staff 30, 8.1 EP 28, 8.1 EP 29, 8.1 EP 30, 8.1 VECC 29, 8.1 VECC 30, 8.1 VECC 31, 8.1 VECC 32, 8.1 VECC 33, 8.1 VECC 34, 8.1 VECC 35, and 8.1 VECC 36

8.2 Is the proposed cost allocation methodology including the revenue-to-cost ratios appropriate?

Complete Settlement: HCHI has fixed the error in the formula used in cell C148 in Sheet I9 in respect of the embedded distributor cost allocation model. For the purpose of settlement of the issues in this proceeding, HCHI has agreed to immediately increase the revenue-to-cost ratio of the Embedded Distributor - HONI class to 100% and of the Sentinel Lighting class to 80% (rather than phasing it in over 2 years), and to use any excess revenues to reduce the revenue-to-cost ratio of the class with the highest revenue-to-cost ratio, the General Service 50 to 4,999 kW, until the earlier of (i) when revenue neutrality is achieved or (ii) its revenue-to-cost ratio matches the revenue-to-cost ratio of the class with the next highest revenue-to-cost ratio, General Service Less Than 50 kW, in which case HCHI will continue to reduce the revenue-to-cost ratio of both classes in steps until revenue neutrality is achieved.

The proposed revenue-to-cost ratios, as adjusted for this Settlement Proposal are as follows in Table 10:

Table 10 Revenue-to-Cost Ratios

Customer Class	2011 IRM3 Board Approved	2014 Test Year as Filed	Updated through Interrogatory Responses	2014 Cost Allocation Study (Updated with Settlement)	2014 Test Year Updated through Settlement	Board Targets (Min.to Max.)
	%	%	%	%	%	%
Residential	99.9	100.0	100.0	97.1	97.1	85 - 115
General Service Less Than 50 kW	101.8	100.0	100.0	112.4	111.4	80 - 120
General Service 50 to 4,999 kW	112.9	105.9	107.1	128.7	111.4	80 - 120
Street Lighting	70.0	86.3	86.6	87.5	87.5	70 - 120
Sentinel Lighting	70.0	74.6	74.8	69.6	80.0	80 - 120
Unmetered Scattered Load	80.8	80.6	81.0	81.1	81.1	80 - 120
Embedded Distributor - Hydro One Networks Inc.	100.0	105.5	100.0	38.8	100.0	80 - 120

For the purpose of settlement of the issues in this proceeding, and subject to the adjustments noted above, the Parties agree that the cost allocation methodology is appropriate and results in revenue-to-cost ratios that are within the Board's permitted ranges.

A revised Cost Allocation Model in Excel is included in this submission along with a copy of output sheets "O1 Revenue to Cost RR" and "O2 Fixed Charge Floor and Ceiling" as Appendix I.

Evidence: Application:

Exhibit 1, Tab 1, Schedule 8; Exhibit 3, Tab 2, Schedule 2;

Exhibit 7, Tab 1, Schedule 1, 2, 3, and 4;

Exhibit 7, Tab 1, Schedule 4, Appendix A – "2014 Cost

Allocation Model Input Sheets I-6 and I-8"; and

Exhibit 7, Tab 1, Appendix B – "2014 Cost Allocation"

Model Output Sheets O-1 and O-2".

Interrogatories:

8.2 Staff 31, 8.2 Staff 32, 8.2 Staff 33, 8.2 Staff 34, 8.2 Staff 35, 8.2 EP 31, 8.2 VECC 37, 8.2 VECC 38, 8.2 EP 39s, and 8.2 VECC 47s

Supporting Parties: HCHI, EP and VECC

8.3 Is the proposed rate design including the class-specific fixed and variable splits and any applicant-specific rate classes appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the proposed rate design including class-specific fixed and variable splits and any applicant-specific rate classes are appropriate. Tables 11, 12, 13, 14, and 15 provide details, calculations, and comparisons for HCHI's proposed monthly service charges and volumetric charges.

Table 11
Monthly Service Charge Comparison

Customer Class	current Monthly ervice Charge	posed Monthly ervice Charge	Floor (Customer Unit Cost / month - Avoided Cost)	ustomer Unit ost / month - (Cusing Cosing)	
Residential	\$ 18.17	\$ 17.01	\$ 6.48	\$	29.49
General Service Less Than 50 kW	\$ 29.04	\$ 26.94	\$ 9.81	\$	32.55
General Service 50 to 4,999 kW	\$ 104.06	\$ 83.61	\$ 65.74	\$	107.51
Street Lighting	\$ 6.09	\$ 5.70	\$ 0.03	\$	20.91
Sentinel Lighting	\$ 12.99	\$ 14.23	\$ 3.83	\$	27.39
Unmetered Scattered Load	\$ 20.83	\$ 19.51	\$ 3.52	\$	24.72
Embedded Distributor - Hydro One Networks Inc.	\$ 184.32	\$ 464.17	\$ 332.38	\$	413.14

Table 12 Current Fixed / Variable Split (Maintained for 2014 Proposed Distribution Rates)

Customer Class	Current Fixed Revenue Proportion	Current Variable Revenue Proportion	Total
Residential	47.75%	52.25%	100.00%
General Service Less Than 50 kW	42.48%	57.52%	100.00%
General Service 50 to 4,999 kW	11.43%	88.57%	100.00%
Street Lighting	68.02%	31.98%	100.00%
Sentinel Lighting	72.11%	27.89%	100.00%
Unmetered Scattered Load	94.65%	5.35%	100.00%
Embedded Distributor - Hydro One Networks Inc.	12.03%	87.97%	100.00%

Table 13
Monthly Service Charge Revenue Reconciliation

Customer Class	2014 Proposed Base Revenue Requirement				14 Proposed ked Revenue	•		Proposed Monthly Service Charge	
Residential	\$	8,046,258	47.75%	\$	3,842,317	18,825	\$	17.01	
General Service Less Than 50 kW	\$	1,783,761	42.48%	\$	757,698	2,344	\$	26.94	
General Service 50 to 4,999 kW	\$	1,386,829	11.43%	\$	158,531	158	\$	83.61	
Street Lighting	\$	299,398	68.02%	\$	203,641	2,977	\$	5.70	
Sentinel Lighting	\$	117,447	72.11%	\$	84,688	496	\$	14.23	
Unmetered Scattered Load	\$	16,575	94.65%	\$	15,689	67	\$	19.51	
Embedded Distributor - Hydro One Networks Inc.	\$	370,278	12.03%	\$	44,560	8	\$	464.17	
Total	\$	12,020,546		\$	5,107,124				

Table 14
Volumetric Charge Revenue Reconciliation

Customer Class	2014 Proposed Base Revenue Requirement		Variable Revenue Proportion	Ownership Variab		14 Proposed Variable Revenue 2014 Billing Determinant (kWh or kW)		Unit of Measure	Proposed Volumetric Charge	
Residential	\$	8,046,258	52.25%		\$	4,203,940	169,468,358	kWh	\$	0.0248
General Service Less Than 50 kW	\$	1,783,761	57.52%		\$	1,026,063	53,958,437	kWh	\$	0.0190
General Service 50 to 4,999 kW	\$	1,386,829	88.57%	\$ 92,302	\$	1,320,600	335,700	kW	\$	3.9339
Street Lighting	\$	299,398	31.98%		\$	95,757	6,564	kW	\$	14.5882
Sentinel Lighting	\$	117,447	27.89%		\$	32,760	892	kW	\$	36.7261
Unmetered Scattered Load	\$	16,575	5.35%		\$	886	350,485	kWh	\$	0.0025
Embedded Distributor - Hydro One Networks Inc.	\$	370,278	87.97%		\$	325,718	227,715	kW	\$	1.4304
Total	\$	12,020,546			\$	7,005,724				

Table 15
Distribution Revenue Reconciliation

Customer Class	2014 Proposed Fixed Revenue		2014 Proposed Variable Revenue (includes Transformer Allowance)			ransformer Ownership Allowance	2014 Proposed Base Revenue Requirement		
		а		b		С		d = a + b - c	
Residential	\$	3,842,317	\$	4,203,940			\$	8,046,257	
General Service Less Than 50 kW	\$	757,698	\$	1,026,063			\$	1,783,761	
General Service 50 to 4,999 kW	\$	158,531	\$	1,320,600	\$	92,302	\$	1,386,829	
Street Lighting	\$	203,641	\$	95,757			\$	299,398	
Sentinel Lighting	\$	84,688	\$	32,760			\$	117,448	
Unmetered Scattered Load	\$	15,689	\$	886			\$	16,575	
Embedded Distributor - Hydro One Networks Inc.	\$	44,560	\$	325,718			\$	370,278	
Total Distribution Revenue	\$	5,107,124	\$	7,005,724	\$	92,302	\$	12,020,546	

Table 16 provides the resulting proposed distribution rates for each customer rate class.

Table 16
Proposed Distribution Rates

	Fix	ed Distrib	utior	Charge	Va	riable Distri	bution Charge	
Customer Class	Customer		Connection			kWh		kW
Residential	\$	17.01			\$	0.0248		
General Service Less Than 50 kW	\$	26.94			\$	0.0190		
General Service 50 to 4,999 kW	\$	83.61					\$	3.9339
Street Lighting			\$	5.70			\$	14.5882
Sentinel Lighting			\$	14.23			\$	36.7261
Unmetered Scattered Load			\$	19.51	\$	0.0025		
Embedded Distributor - Hydro One Networks Inc.	\$	464.17					\$	1.4304

Evidence: Application:

Exhibit 1, Tab 1, Schedule 8;

Exhibit 1, Tab 1, Schedule 10;

Exhibit 1, Tab 1, Schedule 10, Appendix A - "Bill

Impacts";

Exhibit 8, Tab 1, Schedule 2;

Exhibit 8, Tab 2, Schedule 2;

Exhibit 8, Tab 2, Schedule 2, Appendix D - "Proposed

Tariff of Rates and Charges";

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Exhibit 8, Tab 2, Schedule 2 Appendix E – "Track Changes of Current Rates to Proposed Rates"; and Exhibit 8, Tab 4, Schedule 1.

Interrogatories:

8.3 EP 32 and 8.3 VECC 39

Supporting Parties: HCHI, EP and VECC

8.4 Are the proposed Total Loss Adjustment Factors appropriate for the distributor's system and a reasonable proxy for the expected losses?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the proposed Total Loss Adjustment Factor of 1.0655 is appropriate for the distributor's system and a reasonable proxy for the expected losses as updated through interrogatories and submitted and shown in OEB Appendix 2-R "Loss Factors", and reproduced in Table 17 below.

Table 17
Total Loss Factor

	~		Historical Years			5-Year				
	2009	2010	2011	2012	2013	Average				
Losses Within Distributor's Sy	stem									
"Wholesale" kWh delivered to	357,880,923	371,940,959	374,153,148	368,113,993	370,600,659	368,537,936				
distributor (higher value)										
"Wholesale" kWh delivered to	356,100,421	370,090,506	372,291,690	366,282,580	368,756,875	366,704,414				
distributor (lower value)										
Portion of "Wholesale" kWh						=				
delivered to distributor for its										
Large Use Customer(s)										
Net "Wholesale" kWh	356,100,421	370,090,506	372,291,690	366,282,580	368,756,875	366,704,414				
delivered to distributor = A(2)										
- B										
"Retail" kWh delivered by	338,528,029	348,418,005	349,960,100	344,598,404	347,982,859	345,897,479				
distributor										
Portion of "Retail" kWh						-				
delivered by distributor to its										
Large Use Customer(s)										
Net "Retail" kWh delivered by	338,528,029	348,418,005	349,960,100	344,598,404	347,982,859	345,897,479				
distributor = D - E										
Loss Factor in Distributor's	1.0519	1.0622	1.0638	1.0629	1.0597	1.0602				
system = C / F										
Losses Upstream of Distributor's System										
Supply Facilities Loss Factor	1.0050	1.0050	1.0050	1.0050	1.0050	1.0050				
Total Losses										
Total Loss Factor = G x H	1.0572	1.0675	1.0691	1.0682	1.0650	1.0655				

For purpose of settlement of the issues in this proceeding, the parties also agree that the proposed Total Loss Factor specific to the customer class, Embedded

Distributor – HONI, of 1.0288 as updated and submitted with HCHI's 2014 COS rate application is a reasonable proxy for expected losses for this customer class.

Evidence: Application:

Exhibit 8, Tab 1, Schedule 4

Interrogatories:

7.7 Staff 27, 7.7 EP 38s, and 8.1 VECC 35

Supporting Parties: HCHI, EP and VECC

8.5 Is the proposed forecast of other regulated rates and charges including the proposed Retail Transmission Service Rates appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the proposed forecast of other regulated rates and charges including the proposed Retail Transmission Service Rates ("RTSRs") are appropriate. The following tables 18, 19 and 20 provide the Low Voltage ("LV") charge calculations and proposed rates, and Table 21 provides the proposed RTSRs, calculated in accordance with the Board's model.

Table 18
Low Voltage Charge Calculation

			Billing Dete	rminant			
HONI Sub-Transmission ("ST") Charge Types	HC	NI 2014	Demand	Months	Low Voltage		
Tion Sub-Hansinission (ST) Charge Types	S	T Rates	(kW)	IVIOTILIS	Dollars		
Monthly Service Charge (6 Points)	\$	298.89		72	\$	21,520	
Meter Charge (2 DS's)	\$	476.35		24	\$	11,432	
Low Voltage Charges - LVDS	\$	1.987	23,293		\$	46,283	
Common ST Lines - TS	\$	0.682	60,780		\$	41,452	
Volumetric Rate Riders	\$	0.307	60,780		\$	18,659	
Adjustment for Long-term Load Transfers					\$	597	
Total Low Voltage Costs to be Allocated					\$	139,943	

Table 19 Low Voltage Allocation to Customer Classes

Customer Class		nsmission tion Rate	Load Fore 2014 Test		Basis for Allocation	Allocation	Al	located
	\$	\$	kWh	kW	\$	%		\$
Residential	0.0052		169,468,358		\$ 881,235	48.01%	\$	67,191
General Service Less Than 50 kW	0.0048		53,958,437		259,000	14.11%		19,750
General Service 50 to 4999 kW		2.0329		335,700	682,445	37.18%		52,036
Street Lighting		1.4604		6,564	9,586	0.53%		742
Sentinel Lighting		1.4910		892	1,330	0.07%		98
Unmetered Scattered Load	0.0048		350,485		1,682	0.09%		126
Totals			223,777,280	343,156	\$1,835,278	100.00%	\$	139,943

Table 20 Proposed Low Voltage Rates

Customer Class	LV ljustment llocated	Calculated kWh	Calculated kW	Billing Determinant	LV Rate / kWh	LV Rate / kW
Residential	\$ 67,191	169,468,358		kWh	0.0004	
General Service Less Than 50 kW	19,750	53,958,437		kWh	0.0004	
General Service 50 to 4,999 kW	52,036		335,700	kW		0.1550
Street Lighting	742		6,564	kW		0.1130
Sentinel Lighting	98		892	kW		0.1099
Unmetered Scattered Load	126	350,485		kWh	0.0004	
Totals	\$ 139,943	223,777,280	343,156			

Table 21
Proposed Retail Transmission Service Rates

Customer Class	Proposed RTSR Network Rate	Proposed RTSR onnection Rate
Residential	\$ 0.0068	\$ 0.0052
General Service Less Than 50 kW	\$ 0.0061	\$ 0.0048
General Service 50 to 4,999 kW	\$ 2.6016	\$ 2.0329
Street Lighting	\$ 1.8791	\$ 1.4604
Sentinel Lighting	\$ 1.8886	\$ 1.4910
Unmetered Scattered Load	\$ 0.0061	\$ 0.0048
Embedded Distributor - Hydro One Networks Inc.	\$ 2.9566	\$ 2.3933

Evidence: Application:

Exhibit 8, Tab 1, Schedule 3; and

Exhibit 8, Tab 1, Schedule 3, Appendix A – "RTSR Work Form – All Customer Classes except Embedded

Distributor"; and

Exhibit 8, Tab 1, Schedule 3, Appendix B – "RTSR Work Form – Embedded Distributor – Hydro One Networks Inc.".

Interrogatories:

8.5 Staff 36, 8.5 Staff 37, 8.5 VECC 40, 8.5 VECC 41,

and 8.5 VECC 42

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8.6 Is the proposed Tariff of Rates and Charges an accurate representation of the application, subject to the Board's findings on the application?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the proposed Tariff of Rates and Charges attached hereto as Appendix J of this Settlement Proposal are an accurate representation of the application as adjusted by this Settlement Proposal, subject to the Board's findings on this Settlement Proposal.

Evidence: Application:

Exhibit 8, Tab 2, Schedule 2;

Exhibit 8, Tab 2, Schedule 2, Appendix D – "Proposed

Tariff of Rates and Charges";

Exhibit 8, Tab 2, Schedule 2 Appendix E - "Track

Changes of Current Rates to Proposed Rates";

Exhibit 8, Tab 4, Schedule 1; and

Exhibit 8, Tab 4, Schedule 1, Appendix F - "Bill

Impacts".

Interrogatories:

No Interrogatories

9. ACCOUNTING

9.1 Are the proposed deferral accounts, both new and existing, account balances, allocation methodology, disposition periods and related rate riders appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the proposed deferral accounts, both new and existing, account balances, allocation methodology, disposition periods and related rate riders are appropriate. These deferral and variance accounts are more fully detailed in Exhibit 9 of the Application with additional information provided in the interrogatory responses with respect to Issue 9.1.

For the purpose of settlement of the issues in this proceeding, the Parties agree that the deferral of the Dunnville TS breaker position project to 2015 in Issue 7.1 Revenue Requirement will also result in a change to the portion included in the REG Expansion investments of \$403,000 (2013 - \$25,500 plus 2014 - \$377,500). This impacts the revenue requirement associated with this REG investment; that is, in addition to the settlement of issues in this proceeding related to 7.1 Working Capital Allowance, 7.3 PILs Income Tax Calculations, and 7.5 Cost of Capital, resulting in a revised REG Funding Adder, submitted and recalculated as part of this Settlement Proposal.

Table 22 provides details of the REG investments. Table 23 provides the amounts of the Provincial Recovery portion of the REG investments requested for Board approval to be collected from the Independent Electricity System Operator ("IESO"), summarized as follows:

- 2014 Annual \$ 44,346 / Monthly \$ 3,696
- 2015 Annual \$203,655 / Monthly \$16,971
- 2016 Annual \$358.667 / Monthly \$29.889
- 2017 Annual \$438,043 / Monthly \$36,504
- 2018 Annual \$515,298 / Monthly \$42,994

Table 24 provides the REG Funding Adder calculations. Updated revenue requirement calculations are included in OEB Appendices 2-FB "Calculation of REG Improvement" and 2-FC "Calculation of REG Expansion" filed as Appendix K to this Settlement Proposal.

Table 22 REG Investments

REG Investment - Improvements	2013	2014	2015	2016	2017	2018	Total
SCADA System		246,000					246,000
Total Enabling Improvement Investments	-	246,000	-	-	-	=	246,000
Direct Benefit - 6%	-	14,760	-	-	-	-	14,760
Provincial Recovery - 94%	-	231,240	-	-	-	-	231,240
	-	246,000	-	-	-	-	246,000
REG Investment - Expansions							
Cost Cap - 250 kW Renewable Generator	22,500						22,500
Dunnville TS Breaker Position			403,000				403,000
Cost Cap - Renewable Generator		900,000	900,000	900,000	900,000	900,000	4,500,000
Dunnville TS - Feeder Egress / Metering			260,000				260,000
Total Expansion Investments	22,500	900,000	1,563,000	900,000	900,000	900,000	5,185,500
Direct Benefit - 17%	3,825	153,000	265,710	153,000	153,000	153,000	881,535
Provincial Recovery - 83%	18,675	747,000	1,297,290	747,000	747,000	747,000	4,303,965
	22,500	900,000	1,563,000	900,000	900,000	900,000	5,185,500

Table 23 REG Recovery Requested from Ratepayers

Provincial Recovery (All Ontario Ratepayers)	2014 Test Year	F	2015 orecast Year	F	2016 Forecast Year	F	2017 Forecast Year	F	2018 Forecast Year		Total
REG Enabling Improvements (94%)											
Revenue Requirement	\$ (502)	\$	38,521	\$	75,886	\$	71,565	\$	67,244	\$	252,714
REG Expansions (83%)											
Revenue Requirement	\$ 44,848	\$	165,134	\$	282,781	\$	366,478	\$	448,684	\$1	,307,925
Total Requested Provincial Rate Protection	\$ 44,346	\$	203,655	\$	358,667	\$	438,043	\$	515,928	\$1	,560,639
Monthly Amount Requested from IESO	\$ 3,696	\$	16,971	\$	29,889	\$	36,504	\$	42,994	\$	130,053
Direct Benefit (HCHI's Ratepayers)	2014 Test Year	F	2015 orecast Year	F	2016 Forecast Year	F	2017 Forecast Year	F	2018 Forecast Year		Total
REG Enabling Improvements (6%)											
Revenue Requirement	\$ -	\$	2,459	\$	4,844	\$	4,568	\$	4,292	\$	16,163
REG Expansions (17%)											
Revenue Requirement	\$ -	\$	33,823	\$	57,919	\$	75,062	\$	91,899	\$	258,703
Total Revenue Requirement from 2015 to 2018	\$ -	\$	36,282	\$	62,763	\$	79,630	\$	96,191	\$	274,866

Table 24
REG Funding Adder Calculation

RATE CLASS	Proposed Net Revenue Allocation	Proposed Revenue Allocation per Rate Class (Cost Allocation)	Inve	REG provement estments devenue quirement	In\ F	REG xpansionn vestments Revenue equirement	F	REG vestment Total Revenue quirement	BILLING UNI (2014)	πs		REG unding Adder \$ / unit
											(5	years)
Residential	\$ 8,046,257	69.07%	\$	11,164	\$	178,686	\$	189,850	169,468,358	kWh	\$	0.0002
General Service Less Than 50 kW	1,783,761	15.31%	\$	2,475	\$	39,607	\$	42,082	53,958,437	kWh	\$	0.0002
General Service 50 to 4,999 kW	1,386,829	11.90%	\$	1,923	\$	30,786	\$	32,709	335,700	kW	\$	0.0195
Sentinel Lighting	117,447	1.01%	\$	163	\$	2,613	\$	2,776	892	kW	\$	0.6224
Street Lighting	299,398	2.57%	\$	415	\$	6,649	\$	7,064	6,564	kW	\$	0.2152
Unmetered Scattered Load	16,575	0.14%	\$	23	\$	362	\$	385	350,485	kWh	\$	0.0002
Total	\$11,650,267	100.00%	\$	16,163	\$	258,703	\$	274,866				

For the purpose of settlement of the issues in this proceeding, the Parties also agree that the treatment of the stranded meters related to Smart Meter deployment have been handled properly, the requested disposition has been allocated to the customer classes appropriately and the rate rider has been accurately calculated. Table 25 provides the stranded meter rate rider specific to each customer class.

Table 25 Stranded Meter Rate Rider

Rate Class	١	let Book Value of Stranded Asset		oceeds on position		esidual Net ook Value	Billing Uni (2014)	ts	р	te Rider er unit ne year)
Residential	\$ 360,012		\$	3,341	\$	356,671	169,468,358	kWh	\$	0.0021
General Service Less Than 50 kV			\$	967	\$	103,228	53,958,437	kWh	\$	0.0019
General Service 50 to 4,999 kW	\$	19,725	\$	183	\$	19,542	335,700	kW	\$	0.0582
	\$	483,932	\$	4,491	\$	479,441				
Notes:										
1. Proceeds on Disposition allocated	Proceeds on Disposition allocated to Customer Cl		sses	based on	Net	Book Value	of Stranded Ass	et		

In addition and for the purpose of settlement of the issues in this proceeding, the Parties agree that the Lost Revenue Adjustment Mechanism ("LRAM") amount of \$83,818 inclusive of carrying charges for CDM activities in 2011 and 2012 has been accurately calculated and the allocation to the specific customer classes is appropriate. Rate rider calculations are combined with HCHI's other deferral and variance account rate riders detailed in the EDDVAR Continuity Schedules included in Issue 9.2. Table 26 provides details of the LRAM allocated to the specific customer classes.

Table 26
LRAMVA Amounts for 2011 and 2012 CDM Activities

		L	RA	M	
RATE CLASS		Amounts 1 and 2012)		arrying harges	LRAM Total
Residential General Service Less Than 50 kW General Service 50 to 4999 kW	\$ \$	39,804 24,416 17,987	\$ \$	780 479 353	\$40,584 \$24,895 \$18,340
Total	\$	82,207	\$	1,611	\$83,818

Evidence: Application:

Exhibit 1, Tab 1, Schedule 10;

Exhibit 1, Tab 5, Schedule 2;

Exhibit 2, Tab 4, Schedule 1;

Exhibit 2, Tab 5, Schedule 5;

Exhibit 9, Tab 2, Schedule 1, 2, 3, and 4;

Exhibit 9, Tab 2, Schedule 4, Appendix A – "2014 EDDVAR Continuity Schedule (All Customer Classes except Embedded Distributor)":

except Embedded Distributor)";

Exhibit 9, Tab 2, Schedule 4, Appendix B – "2014 EDDVAR Continuity Schedule (Embedded Distributor – Hydro One Networks Inc.)";

Exhibit 9, Tab 3, Schedule 1;

Exhibit 9, Tab 4, Schedule 1;

Exhibit 9, Tab 5, Schedule 1, 2, 3, and 4;

Exhibit 9, Tab 5, Schedule 4, Appendix C – "REG Revenue Requirement Calculations – Provincial

Recovery and Direct Benefit"; and Exhibit 9, Tab 6, Schedule 1 and 2.

Interrogatories:

9.1 Staff 38, 9.1 Staff 39, 9.1 Staff 40, 9.1 Staff 41, 9.1 EP 33, 9.1 EP 34, 9.1 VECC 43, and 9.1 VECC 44

Supporting Parties: HCHI, EP and VECC

9.2 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified, and is the treatment of each of these impacts appropriate?

Complete Settlement: For the purpose of settlement of the issues in this proceeding, the Parties agree that the impacts of any changes in accounting

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 Page 50 of 50

standards, policies, estimates and adjustments have been properly identified, and the treatment of each of these impacts is appropriate.

Updated EDDVAR Continuity Schedules are provided for each of HCHI's regular customers and for its Embedded Distributor in Appendix L and M, respectively.

Evidence: Application:

Exhibit 1, Tab 5, Schedule 1, 2, 9, 11, 12, 13, 14, 15,

16, 17, 18, and 19;

Exhibit 2, Tab 5, Schedule 5; Exhibit 4, Tab 3, Schedule 3;

Exhibit 9, Tab 2, Schedule 1, 2, 3, and 4;

Exhibit 9, Tab 2, Schedule 4, Appendix A – "2014 EDDVAR Continuity Schedule (All Customer Classes

except Embedded Distributor)"; and

Exhibit 9, Tab 2, Schedule 4, Appendix B – "2014 EDDVAR Continuity Schedule (Embedded Distributor –

Hydro One Networks Inc.)".

Interrogatories:

No Interrogatories

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX A

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134

Dated: November 15, 2013

APPENDIX A

Bill Impacts

Customer Class:	RESIDENTIA	L (250 kWh)				l							
TOU / non-TOU:	TOU												
	Consumptio	250	kWh										
	-		rent Board-App	_			D-1-	Proposed		01		Impa	ct
	Charge Unit	Rate (\$)	Volume	,	Charge (\$)		Rate (\$)	Volume		Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.1700	1	\$	18.17	\$ '	17.0100	1	\$	17.01	-5		-6.389
Smart Meter Rate Adder	Monthly	\$ 5.8900	1		5.89				\$	-	-5		-100.009
_			1		-				\$	-			
_	-	-	1	•	-			1	\$	-	9		
_	-	-	1	\$	-			1	\$	-	- 3		
Distribution Volumetric Rate	per kWh	\$ 0.0265	800		21.20	\$	0.0248	800	\$	19.84	-9		-6.429
Smart Meter Disposition Rider			800		-			800	\$	-	5		
LRAM & SSM Rate Rider			800		-			800		-			405.5
Shared Tax Savings Rate Rider	per kWh	-\$ 0.0003	800		0.24			800	\$	-			-100.009
PILs a/c 1562 Disposition Rate Ride Stranded Meter Rate Rider		-\$ 0.0018	800 800		1.44	\$	0.0021	800 800	\$	1.68	9		-100.00
PPE Adjustment a/c 1576 Rate Rider	per kWh		800		-	Ф -\$	0.0021	800		1.20	-9		
REG Investment Rate Funding Add			800		-	\$	0.0002	800	\$	0.16	- 3		
			800	\$	-			800	\$	-		-	
			800		-			800	\$	-	3		
Sub-Total A (excluding pass thro				\$	43.58				\$	37.49	-5	6.09	-13.979
Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0023	800	-\$	1.84	-\$	0.0014	800	-\$	1.12	5	0.72	39.13
_ Disposition Rate Rider	-	-	800	\$	-			800	\$	-	- 5	s -	
_		-	800		-			800		-	3		
			800	\$	-			800	\$	-	5	-	
Low Voltage Service Charge	per kWh	\$ 0.0004	800		0.32	\$	0.0004	800	\$	0.32			0.009
Line Losses on Cost of Power	_per kWh	\$ 0.0839	54.4		4.57	\$	0.0839		\$	4.40	-5		-3.689
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$	0.79	\$	0.7900	1	\$	0.79	3	-	
Sub-Total B - Distribution (includes Sub-Total A)				\$	47.42				\$	41.88	-5	5.54	-11.689
RTSR - Network	per kWh	\$ 0.0065	267	\$	1.74	\$	0.0068	266	\$	1.81	-	80.08	4.379
RTSR - Line and Transformation		\$ 0.0048				\$	0.0052	266		1.39	- 3		
Connection	per kWh	\$ 0.0048	267	Ф	1.28	Э	0.0052	200	Ф	1.39	Ľ	0.10	8.089
Sub-Total C - Delivery (including Sub-Total B)				\$	50.43				\$	45.07	-\$	5.36	-10.63%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	267	\$	1.17	\$	0.0044	266	\$	1.17	-8	0.00	-0.23%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	267	\$	0.32	\$	0.0013	266	\$	0.35	5	0.03	8.089
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25		-	0.009
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	250		1.75	\$	0.0070	250	\$	1.75	3		0.00
TOU - Off Peak	per kWh	\$ 0.0670	512	_	34.30	\$	0.0670	512	•	34.30	5		0.00
TOU - Mid Peak	_per kWh	\$ 0.1040	144		14.98	\$	0.1040	144		14.98			0.009
TOU - On Peak	per kWh	\$ 0.1240	144	\$	17.86	\$	0.1240	144	\$	17.86		-	0.009
Total Bill on TOU (before Taxes)				\$	121.06				\$	115.73	I-9	5.34	-4.419
HST	+	13%		\$	15.74		13%		\$	15.04	-5		-4.419
Total Bill (including HST)		.570		\$	136.80		.0,0		\$	130.77	-9		-4.419
Ontario Clean Energy Benefit 1	'			-\$	13.68				-\$	13.08	9	0.60	-4.39
Total Bill on TOU (including OCE	В)			\$	123.12				\$	117.69	-5	5.43	-4.419
	1												
Long Footon (9/)		0.000001					0.550004						
Loss Factor (%)		6.8000%				(6.5500%				_		

Customer Class:	RESIDENTIA	L (800 kWh)		1								- '	·	
TOU / non-TOU:	TOU													
	Consumptio	800	kWh											
			rent Board-App					<u> </u>	Proposed		•		Impa	ct
	Charge Unit	Rate (\$)	Volume	·	Charge (\$)			Rate (\$)	Volume		Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.1700	1	\$	18.17		\$ 1	17.0100	1	\$	17.01	-9		-6.389
Smart Meter Rate Adder	Monthly	\$ 5.8900	1		5.89					\$	-	-5		-100.00
			1		-		-			\$	-	()		
_		-	1		-		-		1	\$	-			
-			1	\$	-				1	\$	-	9		
Distribution Volumetric Rate	per kWh	\$ 0.0265	800		21.20		\$	0.0248	800	\$	19.84	-9		-6.42
Smart Meter Disposition Rider		0.0200	800		-		1	0.02.0	800	\$	-	3		02
LRAM & SSM Rate Rider			800	\$	-				800	\$	-	9	-	
Shared Tax Savings Rate Rider	per kWh	-\$ 0.0003	800		0.24				800	\$	-	9		-100.00
PILs a/c 1562 Disposition Rate Ride		-\$ 0.0018	800		1.44			0.000	800	\$		9		-100.00
Stranded Meter Rate Rider	_ per kWh _		800		-		\$ -\$	0.0021	800 800		1.68	-5		
PPE Adjustment a/c 1576 Rate Ride REG Investment Rate Funding Add			800 800		-		-5 \$	0.0015 0.0002	800	-5 \$	1.20 0.16	-3		
_ NEG IIIvestillelit Kate Fulldling Add	e per kwii		800	_			Ψ	0.0002	800	\$	-	- 3		
-		-	800		-				800	\$	-			
Sub-Total A (excluding pass throu	ugh)			\$	43.58					\$	37.49	-5		-13.97
Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0023	800	-\$	1.84		-\$	0.0014	800	-\$	1.12	5	0.72	39.13
			800	\$	-				800	\$	-	9	6 -	
			800	\$	-				800	\$	-	5	-	
			800						800			()		
Low Voltage Service Charge	_per kWh	\$ 0.0004	800		0.32		\$	0.0004	800	\$	0.32	9		0.00
Line Losses on Cost of Power	per kWh	\$ 0.0839 \$ 0.7900	54.4	_	4.57		\$	0.0839		\$	4.40	-9		-3.68
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.7900	1	\$	0.79		\$	0.7900	1	\$	0.79	3	-	
(includes Sub-Total A)				\$	47.42					\$	41.88	-\$	5.54	-11.68
RTSR - Network	per kWh	\$ 0.0065	854	\$	5.55		\$	0.0068	852	\$	5.80	9	0.24	4.37
RTSR - Line and Transformation		\$ 0.0048	854		4.10		\$	0.0052	852	6	4.43	9		8.08
Connection	per kWh	Ф 0.0046	004	Ф	4.10		Ф	0.0052	652	Ф	4.43	Ľ	0.33	0.00
Sub-Total C - Delivery (including Sub-Total B)				\$	57.07					\$	52.11	-\$	4.96	-8.70
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	854	\$	3.76		\$	0.0044	852	\$	3.75	-8	0.01	-0.23
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	854	\$	1.03		\$	0.0013	852	\$	1.11	5	80.0	8.08
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$	0.25		\$	0.2500	1	\$	0.25	-	-	0.00
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	800		5.60		\$	0.0070	800	\$	5.60	3		0.00
TOU - Off Peak	per kWh	\$ 0.0670	512	\$	34.30		\$	0.0670	512	\$	34.30	9	-	0.00
TOU - Mid Peak	per kWh	\$ 0.1040	144		14.98		\$	0.1040	144		14.98	5		0.00
TOU - On Peak	per kWh	\$ 0.1240	144	\$	17.86		\$	0.1240	144	\$	17.86	5	-	0.00
Total Bill on TOU (before Taxes)				¢	124.04					•	120.05	Π,	4.00	2.00
HST	+	13%		\$	134.84 17.53			13%		\$	129.95 16.89	- 5		-3.63
Total Bill (including HST)		13%		\$	152.37			13%		\$	146.84	-3		-3.63
Ontario Clean Energy Benefit 1	, '			Ψ -\$	15.24					- \$	14.68	- 5		-3.67
Total Bill on TOU (including OCE				\$	137.13					\$	132.16	-9		-3.62
Loss Factor (%)	1	6.8000%	i			1		6.5500%	· · · · · · · · · · · · · · · · · · ·			1 -		

Customer Class:	RESIDENTIA	 \L (1500 kWh)	ļ				ļ	ļ		1			
]													
TOU / non-TOU:	TOU													
	Consumptio	1,500	kWh											
	01		rent Board-App	_			- n-	-4- 1	Proposed		Ch auna	_	Impa	ct
	Charge Unit	Rate (\$)	Volume	,	Charge (\$)			ate \$)	Volume	- '	Charge (\$)		\$ Change	% Chang
Monthly Service Charge	Monthly	\$ 18.1700	1	\$	18.17			.0100	1	\$	17.01	-\$	1.16	-6.389
Smart Meter Rate Adder	Monthly	\$ 5.8900	1		5.89					\$	-	-\$	5.89	-100.00
_			1		-				1		-	\$	-	
_	_		1		-			-	1	\$	-	\$ \$	-	
_	_		1	\$	-			-	1	\$	-	\$	-	
Distribution Volumetric Rate	per kWh	\$ 0.0265	800		21.20		\$ 0.	.0248	800	\$	19.84	-\$	1.36	-6.42
Smart Meter Disposition Rider			800		-				800	\$	-	\$	-	
LRAM & SSM Rate Rider			800		-				800		-	\$	-	10-1-
Shared Tax Savings Rate Rider	_ per kWh	-\$ 0.0003	800		0.24				800	\$	-	\$	0.24	-100.00
PILs a/c 1562 Disposition Rate Ride Stranded Meter Rate Rider	er per kWh per kWh	-\$ 0.0018	800 800		1.44		\$ 0.	.0021	800 800	\$	1.68	\$	1.44	-100.00
PPE Adjustment a/c 1576 Rate Rider			800		-	-		0.0021	800		1.00	-\$	1.20	
REG Investment Rate Funding Add			800		-			.0002	800	\$	0.16	\$	0.16	
			800		-				800	\$	-	\$	-	
			800		-				800	\$	-	\$	-	
Sub-Total A (excluding pass thro				\$	43.58					\$	37.49	-\$	6.09	-13.97
Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0023	800	-\$	1.84		-\$ 0	.0014	800	-\$	1.12	\$	0.72	39.13
_ Disposition Rate Rider	_		800	\$	-			-	800	\$	_	\$		
-	_		800		-			•	800		-	\$	-	
	_		800		-			-	800		-	\$		
Low Voltage Service Charge	per kWh	\$ 0.0004	800		0.32			.0004	800	\$	0.32	\$	-	0.00
Line Losses on Cost of Power	_per kWh	\$ 0.0839	54.4	_	4.57			.0839	52.4		4.40	-\$	0.17	-3.68
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$	0.79		\$ 0.	.7900	1	\$	0.79	\$	-	
Sub-Total B - Distribution (includes Sub-Total A)				\$	47.42					\$	41.88	-\$	5.54	-11.68
RTSR - Network	per kWh	\$ 0.0065	1602	\$	10.41		\$ 0.	.0068	1598	\$	10.87	\$	0.46	4.37
RTSR - Line and Transformation										<u> </u>				
Connection	per kWh	\$ 0.0048	1602	Ф	7.69		\$ 0.	.0052	1598	ф	8.31	\$	0.62	8.08
Sub-Total C - Delivery (including Sub-Total B)				\$	65.52					\$	61.06	-\$	4.46	-6.81
Wholesale Market Service Charge	per kWh	\$ 0.0044	4000	_			• •		4500	_	7.00			0.00
(WMSC) Rural and Remote Rate Protection	per kWh	\$ 0.0012	1602		7.05			0.0044	1598		7.03	-\$	0.02	-0.23
(RRRP)			1602		1.92			.0013	1598		2.08	\$	0.16	8.08
Standard Supply Service Charge	Monthly	\$ 0.2500	1	-	0.25			.2500		\$	0.25	\$	-	0.00
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1500		10.50			.0070	1500	\$	10.50	\$	-	0.00
TOU - Off Peak TOU - Mid Peak	per kWh	\$ 0.0670 \$ 0.1040	512 144	-	34.30 14.98			1040	512 144		34.30 14.98	\$	-	0.00
TOU - Mid Peak TOU - On Peak	_per kWh per kWh	\$ 0.1040	144	_	17.86			.1040 .1240	144		17.86	\$		0.00
	F 31 11111	, J. 10		Ť			7			Ť		ıΨ		5.00
Total Bill on TOU (before Taxes)				\$	152.38					\$	148.05	-\$	4.32	-2.84
HST		13%		\$	19.81			13%		\$	19.25	-\$	0.56	-2.84
Total Bill (including HST)				\$	172.18					\$	167.30	-\$	4.88	-2.84
Ontario Clean Energy Benefit				-\$	17.22					-\$	16.73	\$	0.49	-2.85
Total Bill on TOU (including OCE	В)			\$	154.96					\$	150.57	-\$	4.39	-2.84
Loss Factor (%)		6.8000%					6.5	5500%						
		0.000070				_	5.0	0,000				 		

Customer Class:	GENERAL S	 ERVICE LESS	THAN 50 KW	(2,000	0 kWh)	ļ				I			
TOU / non-TOU:	TOU												
	Consumptio	2.000	kWh										
	Consumptio	2,000	KVVII										
		Cur	rent Board-App	proved	1			Proposed				Impa	ct
	Charge	Rate	Volume		harge		Rate	Volume		Charge			
	Unit	(\$)			(\$)		(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ 29.0400	1	\$	29.04	\$	26.9400	1	\$	26.94	-\$	2.10	-7.23%
Smart Meter Rate Adder	Monthly	\$ 9.1500		\$	9.15				\$	-	-\$	9.15	-100.009
_		=		\$	-			1	\$	-	\$	-	
_			1		-			1	\$	-	\$	<u> </u>	
_	_		1			-		1	\$	-	\$		
Distribution Volumetric Rate	per kWh	\$ 0.0205	2,000		41.00	\$	0.0190		\$	38.00	-\$	3.00	-7.329
Smart Meter Disposition Rider	_pcr kwiii	Ψ 0.0203	2,000		-	Ψ	0.0130	2,000	\$	-	\$	-	1.02
LRAM & SSM Rate Rider			2,000		-			2,000	\$	-	\$	-	
Shared Tax Savings Rate Rider	per kWh	-\$ 0.0002	2,000	-\$	0.40			2,000	\$	-	\$	0.40	-100.00%
PILs a/c 1562 Disposition Rate Ride		-\$ 0.0012	2,000		2.40			2,000	\$	-	\$	2.40	-100.009
Stranded Meter Rate Rider	per kWh	=	2,000		-	\$	0.0019	2,000	\$	3.80	\$	3.80	
PPE Adjustment a/c 1576 Rate Ride			2,000		-	-\$	0.0010	2,000	-\$	2.00	-\$	2.00	
REG Investment Rate Funding Add	e per kwn		2,000 2,000		-	\$	0.0002	2,000 2,000	\$	0.40	\$	0.40	
-			2,000		-	ł		2,000	\$		\$		
Sub-Total A (excluding pass through	uah)		2,000	\$	76.39			2,000	\$	67.14	-\$	9.25	-12.119
Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0023	2,000	-\$	4.60	-\$	0.0020	2,000	-\$	4.00	\$	0.60	13.04%
			2,000	\$	-			2,000	\$	-	\$	-	
			2,000	\$	-			2,000	\$	-	\$	-	
			2,000	-				2,000	\$	-	\$		
Low Voltage Service Charge	per kWh	\$ 0.0003	2,000		0.60	\$	0.0004	2,000	\$	0.80	\$	0.20	33.33%
Line Losses on Cost of Power	_per kWh	\$ 0.0839	136.00	\$	11.41	\$	0.0839	131.00	\$	10.99	-\$	0.42	-3.68%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.7900	1	\$	0.79	\$	0.7900	1	\$	0.79	\$	-	
(includes Sub-Total A)				\$	84.59				\$	75.72	-\$	8.87	-10.49%
RTSR - Network	per kWh	\$ 0.0058	2136	\$	12.39	\$	0.0061	2131	\$	13.00	\$	0.61	4.93%
RTSR - Line and Transformation		'				1					<u> </u>		
Connection	per kWh	\$ 0.0044	2136	\$	9.40	\$	0.0048	2131	\$	10.23	\$	0.83	8.84%
Sub-Total C - Delivery (including Sub-Total B)				\$	106.38				\$	98.95	-\$	7.43	-6.98%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2136	\$	9.40	\$	0.0044	2131	\$	9.38	-\$	0.02	-0.239
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	2136	\$	2.56	\$	0.0013	2131	\$	2.77	\$	0.21	8.089
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)	_per kWh	\$ 0.0070	2000		14.00	\$	0.0070	2000	\$	14.00	\$	-	0.009
TOU - Off Peak	_per kWh	\$ 0.0670	1280 360		85.76 37.44	\$	0.0670	1280 360	\$	85.76	\$	-	0.009
TOU - Mid Peak TOU - On Peak	_per kWh per kWh	\$ 0.1040 \$ 0.1240	360 360		44.64	\$	0.1040 0.1240	360 360	\$	37.44 44.64	\$	-	0.00%
100 OIII Cak	PCI KVVII	ψ 0.12 4 0	360	Ψ	7-7.04	Ψ	0.1240	300	Ψ	77.07	Ψ		0.007
Total Bill on TOU (before Taxes)	 			\$	300.43				\$	293.19	-\$	7.24	-2.41%
HST		13%		\$	39.06		13%		\$	38.11	-\$	0.94	-2.419
Total Bill (including HST)				\$	339.49				\$	331.30	-\$	8.19	-2.419
Ontario Clean Energy Benefit 1				-\$	33.95				-\$	33.13	\$	0.82	-2.429
Total Bill on TOU (including OCE	В)			\$	305.54				\$	298.17	-\$	7.37	-2.41%
	1	0.000551					0.550067						
Loss Factor (%)		6.8000%		1			6.5500%						

Customer Class:	GENERAL S	ERVICE LESS	THAN 50 KW	(5,00	0 kWh)	1				l ,	-		
TOU / non-TOU:	TOU												
10071101111011													
	Consumptio	5,000	kWh										
	Charma	Rate	rent Board-App Volume		d Charge		Rate	Proposed Volume		Charge		Impa	ct
	_ Charge Unit	(\$)	volume	<u> </u>	(\$)		(\$)	volume		(\$)		\$ Change	% Chang
Monthly Service Charge	Monthly	\$ 29.0400	1	\$	29.04	\$	26.9400	1	\$	26.94	-\$	2.10	-7.23
Smart Meter Rate Adder	Monthly	\$ 9.1500	1		9.15			1	\$	-	-\$	9.15	-100.00
	_		1		-				\$	-	\$	-	
			1		-				\$	-	\$	-	
-			1	\$	-			1	\$	-	\$ \$	-	
Distribution Volumetric Rate	per kWh	\$ 0.0205	2,000		41.00	\$	0.0190	2,000	\$	38.00	-\$	3.00	-7.32
Smart Meter Disposition Rider	_ per kwiii	Ψ 0.0203	2,000		-	Ψ	0.0130	2,000	\$	-	\$	-	7.02
LRAM & SSM Rate Rider			2,000		-			2,000	\$	-	\$	-	
Shared Tax Savings Rate Rider	per kWh	-\$ 0.0002	2,000		0.40			2,000	\$	-	\$	0.40	-100.00
PILs a/c 1562 Disposition Rate Ride		-\$ 0.0012	2,000		2.40		0.0046	2,000	\$	-	\$	2.40	-100.00
Stranded Meter Rate Rider	_ per kWh		2,000 2,000		-	\$ -\$	0.0019 0.0010	2,000 2,000	\$ -\$	3.80 2.00	\$ -\$	3.80 2.00	
PPE Adjustment a/c 1576 Rate Ride REG Investment Rate Funding Add		_	2,000		-	-5 \$	0.0010	2,000	-5 \$	0.40	\$	0.40	
_NEO IIIvestilielit Nate i uliuliig Auu	e per kwii	_	2,000		-	Ψ	0.0002	2,000	\$	-	\$	-	
,	-		2,000	· ·	-			2,000	\$	-	\$	-	
Sub-Total A (excluding pass thro	ugh)			\$	76.39				\$	67.14	-\$	9.25	-12.1
Deferral/Variance Account Disposition Rate Rider	per kWh	-\$ 0.0023	2,000	-\$	4.60	-\$	0.0020	2,000	-\$	4.00	\$	0.60	13.0
			2,000	\$	-			2,000	\$		\$	-	
	_		2,000		-			2,000	\$	-	\$	-	
			2,000		-		0.0004		\$	-	\$	-	00.0
Low Voltage Service Charge Line Losses on Cost of Power	_per kWh	\$ 0.0003 \$ 0.0839	2,000 136.00	_	0.60 11.41	\$	0.0004	2,000 131.00	\$	0.80 10.99	\$ -\$	0.20	33.33 -3.68
Smart Meter Entity Charge	_ per kWh Monthly	\$ 0.0839 \$ 0.7900	136.00		0.79	\$	0.7900	131.00	\$	0.79	\$	- 0.42	-3.00
Sub-Total B - Distribution	Wildriday	Ψ 0.7000				Ψ	0.7000						
(includes Sub-Total A)				\$	84.59				\$	75.72	-\$	8.87	-10.4
RTSR - Network	per kWh	\$ 0.0058	5340	\$	30.97	\$	0.0061	5328	\$	32.50	\$	1.53	4.9
RTSR - Line and Transformation Connection	per kWh	\$ 0.0044	5340	\$	23.50	\$	0.0048	5328	\$	25.57	\$	2.08	8.8
Sub-Total C - Delivery (including					100.00					400 =0	_		
Sub-Total B)				\$	139.06				\$	133.79	-\$	5.27	-3.7
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	5340	\$	23.50	\$	0.0044	5328	\$	23.44	-\$	0.05	-0.2
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	5340		6.41	\$	0.0013	5328		6.93	\$	0.52	8.0
Standard Supply Service Charge	Monthly	\$ 0.2500	1	Ψ	0.25	\$	0.2500	1	\$	0.25	\$	-	0.0
Debt Retirement Charge (DRC) TOU - Off Peak	_per kWh	\$ 0.0070	5000 1280		35.00 85.76	\$	0.0070	5000 1280	_	35.00 85.76	\$ \$	<u> </u>	0.0
TOU - Mid Peak	_per kWh per kWh	\$ 0.0670 \$ 0.1040	360		37.44	\$	0.0670 0.1040	360		37.44	\$	<u> </u>	0.0
TOU - On Peak	per kWh	\$ 0.1240	360		44.64	\$	0.1240	360		44.64	\$	-	0.0
Total Bill on TOU (before Taxes)				\$	372.06				\$	367.25	-\$	4.81	-1.2
HST		13%		\$	48.37		13%		\$	47.74	-\$	0.62	-1.2
Total Bill (including HST)				\$	420.42				\$	414.99	-\$	5.43	-1.2
Ontario Clean Energy Benefit 1 Total Bill on TOU (including OCE				-\$ \$	42.04 378.38				-\$ \$	41.50 373.49	\$ -\$	0.54 4.89	-1.2 -1.2
Total Bill on 100 (including OCE)	رد			Ψ	310.36				φ	313.49	-2	4.09	-1.2
Loss Factor (%)		6.8000%					6.5500%						

Customer Class:	GENERAL S	 ERVICE 50 TO	 D 4,999 KW (50	,000) kWh; 75 k	W)	l							
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ĺ		_,								
TOU / non-TOU:	non-TOU													
	Consumptio	50.000	kWh											
	Consumptio	75	kW											
			rent Board-App	rov	ed				Proposed				Impa	ct
	Charge	Rate	Volume		Charge			Rate	Volume		Charge			
	Unit	(\$)			(\$)			(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ 104.0600		\$	104.06		\$	83.6100		\$	83.61	-\$	20.45	-19.65%
Smart Meter Rate Adder	Monthly	\$ 12.2400	1		12.24					\$	-	-\$	12.24	-100.009
_	_			\$	-		_		1		-	\$	-	
_	-		1		-		4		1		-	\$	-	
_	_		1		-		-		1	\$	-	\$	•	
Distribution Volumetric Rate	per kW	\$ 4.8286	75	_	362.15		\$	3.9339	75	\$	295.04	-\$	67.10	-18.539
Smart Meter Disposition Rider	_ per kvv	Ψ 4.0200	75	\$	-		Ψ	0.0000	75	\$	-	\$	-	10.007
LRAM & SSM Rate Rider	-		75	\$	-		1		75	\$	-	\$	-	
Shared Tax Savings Rate Rider	per kW	-\$ 0.0271	75	-\$	2.03				75	\$	-	\$	2.03	-100.009
PILs a/c 1562 Disposition Rate Ride		-\$ 0.1995	75	-\$	14.96				75	\$	-	\$	14.96	-100.009
Stranded Meter Rate Rider	per kW		75	\$	-		\$	0.0582	75	\$	4.37	\$	4.37	
PPE Adjustment a/c 1576 Rate Ride			75	\$	-		-\$	0.1394	75	-\$	10.46	-\$	10.46	
REG Investment Rate Funding Add	e per kW		75	\$	-		\$	0.0195	75	\$	1.46	\$	1.46	
			75	\$	-				75	\$	-	\$	-	
			75	_					75	\$	-	\$		
Sub-Total A (excluding pass thro				\$	461.45					\$	374.03	-\$	87.43	-18.95%
Deferral/Variance Account Disposition Rate Rider	per kW	-\$ 1.1866	75	-\$	89.00		\$	0.5639	75	\$	42.29	\$	131.29	147.529
_	_		75	\$	-		_		75	\$	-	\$	-	
_	_		75	\$	-		_		75	\$	-	\$	-	
1 Valtana Oania Ohanna		A 0.4500	75	\$	- 44.07		_	0.4550	75	\$	-	\$	-	0.000
Low Voltage Service Charge Line Losses on Cost of Power	per kWh	\$ 0.1502 \$ 0.0910	75 3.400.00	\$	11.27 309.40		\$	0.1550 0.0910	75 3.275.00	\$	11.63 298.03	\$ -\$	0.36 11.37	3.20% -3.68%
Smart Meter Entity Charge	_perkwn	\$ 0.0910	3,400.00	\$	309.40		\$	0.0910	3,275.00	\$	298.03	-5 \$	11.37	-3.687
Sub-Total B - Distribution		\$ 0.7900		Ė			Φ	0.7900		_	-	Ė		
(includes Sub-Total A)				\$	693.12					\$	725.97	\$	32.85	4.74%
RTSR - Network	per kW	\$ 2.3783	75	\$	178.37		\$	2.6016	75	\$	195.12	\$	16.75	9.39%
RTSR - Line and Transformation Connection	per kW	\$ 1.7325	75		129.94		\$	2.0329	75	\$	152.47	\$	22.53	17.34%
Sub-Total C - Delivery (including Sub-Total B)				\$	1,001.43					\$	1,073.56	\$	72.13	7.20%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	53400	\$	234.96		\$	0.0044	53275	\$	234.41	-\$	0.55	-0.23%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	53400	\$	64.08		\$	0.0013	53275	\$	69.26	\$	5.18	8.08%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$	0.25		\$	0.2500	1	\$	0.25	\$		0.009
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	50000		350.00		\$	0.0070	50000	٠	350.00	\$		0.009
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600		46.80		\$	0.0780	600	\$	46.80	\$	-	0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.0910	49400	\$	4,495.40		\$	0.0910	49400	\$	4,495.40	\$	-	0.00%
Total Bill on RPP (before Taxes)				\$	6,192.92					\$	6,269.67	\$	76.75	1.24%
HST		13%		\$	805.08			13%		\$	815.06	\$	9.98	1.249
Total Bill (including HST)		-		\$	6,998.00		<u> </u>			\$	7,084.73	\$	86.73	1.249
Ontario Clean Energy Benefit					0.000.00					•	7.004.70	\$	-	
Total Bill on RPP (including OCE	3)			\$	6,998.00					\$	7,084.73	\$	86.73	1.24%
	1													
Loss Factor (%)		6.8000%						6.5500%						
LUSS FACIUI (70)	1	0.8000%						0.5500%				_		

		Ι			Т							
Customer Class:	GENERAL S	ERVICE 50 TO	0 4,999 KW - "F	ormer" INTER	AL	METERED	(500,000 kWh; 1	,00	0 kW)			1
							1					
TOU / non-TOU:	non-TOU											
	Consumptio	500,000	kWh									
		1,000	kW									
			rent Board-App				Proposed				Impa	ıct
	Charge	Rate	Volume	Charge		Rate	Volume		Charge			
	Unit	(\$)		(\$)	<u> </u>	(\$)		_	(\$)	_	\$ Change	% Change
Monthly Service Charge	_ Monthly _	\$ 104.0600	1			\$ 83.6100		\$	83.61	-\$	20.45	-19.659
Smart Meter Rate Adder				\$ -			1		-	\$	-	
_	_	-	1			-	1		-	\$ \$	-	
_			1		\vdash	-	1			\$	-	
_			1	•		-	1		-	\$	-	
Distribution Volumetric Rate	per kW	\$ 4.8286	1,000	•		\$ 3.9339		\$	3,933.90	-\$	894.70	-18.539
Smart Meter Disposition Rider	_ per kvv	φ 4.0200	1,000	\$ 4,020.00		ψ 5.9553	1,000	\$	-	\$	-	-10.55
LRAM & SSM Rate Rider	-	-	1,000	•			1,000	\$	_	\$		
Shared Tax Savings Rate Rider	per kW	-\$ 0.0271	1,000				1,000	\$	-	\$	27.10	-100.009
PILs a/c 1562 Disposition Rate Ride	_' -	-\$ 0.1995	1,000				1,000	\$		\$	199.50	-100.00
Stranded Meter Rate Rider	per kW	3 3.1000	1,000			\$ 0.0582		\$	58.20	\$	58.20	. 50.007
PPE Adjustment a/c 1576 Rate Ride	'		1,000			-\$ 0.1394	,	-\$	139.40	-\$	139.40	
REG Investment Rate Funding Add			1,000	•		\$ 0.0195	,	\$	19.50	\$	19.50	
_			1,000				1,000	\$	-	\$	-	
			1,000	\$ -			1,000	\$	-	\$	-	
Sub-Total A (excluding pass thro	ugh)			\$ 4,706.06				\$	3,955.81	-\$	750.25	-15.94%
Deferral/Variance Account Disposition Rate Rider	per kW	-\$ 1.1866	1,000	-\$ 1,186.60		\$ 0.5639	1,000	\$	563.90	\$	1,750.50	147.529
- '			1,000	\$ -			1,000	\$	-	\$	-	
_			1,000	\$ -			1,000	\$	-	\$	-	
			1,000	\$ -			1,000	\$	-	\$	-	
Low Voltage Service Charge	per kW	\$ 0.1502	1,000	\$ 150.20		\$ 0.1550		\$	155.00	\$	4.80	3.209
Line Losses on Cost of Power	_per kWh	\$ 0.0910	34,000	\$ 3,094.00		\$ 0.0910	32,750	\$	2,980.25	-\$	113.75	-3.689
Smart Meter Entity Charge		\$ 0.7900		\$ -		\$ 0.7900)	\$	-	\$	-	
Sub-Total B - Distribution				\$ 6,763.66				\$	7,654.96	\$	891.30	13.189
(includes Sub-Total A)				. ,						Ľ		
RTSR - Network	per kW	\$ 2.5228	1000	\$ 2,522.80		\$ 2.6016	1000	\$	2,601.60	\$	78.80	3.129
RTSR - Line and Transformation Connection	per kW	\$ 1.9149	1000	\$ 1,914.90		\$ 2.0329	1000	\$	2,032.90	\$	118.00	6.169
Sub-Total C - Delivery (including Sub-Total B)				\$ 11,201.36				\$	12,289.46	\$	1,088.10	9.719
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	534000	\$ 2,349.60		\$ 0.0044	532750	\$	2,344.10	-\$	5.50	-0.23%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	534000	\$ 640.80		\$ 0.0013	532750	\$	692.58	\$	51.78	8.08
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25		\$ 0.2500	1	\$	0.25	\$		0.00
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	500000	\$ 3,500.00	L	\$ 0.0070	500000	\$	3,500.00	\$	-	0.009
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600			\$ 0.0780			46.80	\$	-	0.009
Energy - RPP - Tier 2	per kWh	\$ 0.0910	499400	\$ 45,445.40	_	\$ 0.0910	499400	\$	45,445.40	\$	-	0.009
Total Bill on RPP (before Taxes)				\$ 63,184.21				_	64,318.59	\$	1,134.37	1.80%
HST		13%		\$ 8,213.95	1	139	6	\$	8,361.42	\$	147.47	1.80
Total Bill (including HST)				\$ 71,398.16	1			\$	72,680.00	\$	1,281.84	1.80
Ontario Clean Energy Benefit				A =4	1					\$		
Total Bill on RPP (including OCE	B)			\$ 71,398.16				\$	72,680.00	\$	1,281.84	1.80
1	1.1				1	1		1		1 1		1
Loss Factor (%)		6.8000%			+-	6.55009						

Customer Class:	UNMETERF	SCATTERF	 D LOAD (500 k	(Wh)		l							
Gustomer Glass:			(000 K										
TOU / non-TOU:	non-TOU												
	Consumptio	500	kWh										
		Cur	rent Board-App	rove	nd.			Proposed				Impa	ct
	Charge	Rate	Volume		Charge	-	Rate	Volume		Charge	-	шра	C.
	Unit	(\$)			(\$)		(\$)			(\$)		Change	% Change
Monthly Service Charge	Monthly	\$ 20.8300	1	\$	20.83		9.5100	1	\$	19.51	-\$	1.32	-6.349
Smart Meter Rate Adder			1	\$	-			1	\$		\$		
_	_		1		-			1	\$	-	\$	-	
_	_		1		-	-		1	\$	-	\$	-	
_	-		1		-			1	\$	-	\$	-	
Distribution Volumetric Rate	per kWh	\$ 0.0027	500	-	1.35	\$	0.0025	500	\$	1.25	-\$	0.10	-7.419
Smart Meter Disposition Rider	_perkwii _	\$ 0.0027	500		1.35	Ф	0.0025	500	\$	1.25	\$	- 0.10	-7.41
LRAM & SSM Rate Rider	-		500		-			500	\$	-	\$	-	
	per kWh	-\$ 0.0002	500		0.10			500	\$	-	\$	0.10	-100.009
PILs a/c 1562 Disposition Rate Ride		-\$ 0.0016	500	-\$	0.80			500	\$		\$	0.80	-100.00
PPE Adjustment a/c 1576 Rate Rid	e per kWh		500		-		0.0015	500	-\$	0.75	-\$	0.75	
REG Investment Rate Funding Add	e per kWh		500		-	\$	0.0002	500	\$	0.10	\$	0.10	
	_		500		-	-		500	\$	-	\$	-	
_	_		500		-			500	\$	-	\$	*	
Sub Tatal A (avaluding page three			500		- 04.00			500	\$	- 20.44	\$ -\$	- 4.47	F F00
Sub-Total A (excluding pass thro Deferral/Variance Account	per kWh			\$	21.28				\$	20.11	-\$	1.17	-5.50°
Disposition Rate Rider	perkwn	-\$ 0.0025	500	-\$	1.25	-\$	0.0004	500	-\$	0.20	\$	1.05	84.00
Disposition reale real	-		500	\$	_			500	\$	_	\$	_	
_	-	-	500		-			500	\$	-	\$		
			500		-			500	\$	-	\$	-	
Low Voltage Service Charge	per kWh	\$ 0.0003	500	\$	0.15	\$	0.0004	500	\$	0.20	\$	0.05	33.339
Line Losses on Cost of Power	per kWh	\$ 0.0780	34.00	\$	2.65		0.0780	32.75	\$	2.55	-\$	0.10	-3.689
Smart Meter Entity Charge		\$ 0.7900		\$	-	\$	0.7900		\$	-	\$	-	
Sub-Total B - Distribution				\$	22.83				\$	22.66	-\$	0.17	-0.739
(includes Sub-Total A)	1340	A 0.0050	504	·		_	0.0004	500			Ľ		
RTSR - Network	_per kWh	\$ 0.0058	534	\$	3.10	\$	0.0061	533	\$	3.25	\$	0.15	4.93%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0044	534	\$	2.35	\$	0.0048	533	\$	2.56	\$	0.21	8.849
Sub-Total C - Delivery (including Sub-Total B)				\$	28.28				\$	28.47	\$	0.19	0.689
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	534	\$	2.35	\$	0.0044	533	\$	2.34	-\$	0.01	-0.23%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	534		0.64		0.0013	533	\$	0.69	\$	0.05	8.089
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$	0.25		0.2500	1	\$	0.25	\$	-	0.00
Debt Retirement Charge (DRC)	_per kWh	\$ 0.0070	500	-	3.50	-	0.0070	500	\$	3.50	\$	-	0.009
Energy - RPP - Tier 1	_per kWh	\$ 0.0780	500		39.00		0.0780	500		39.00	\$	-	0.009
Energy - RPP - Tier 2	per kWh	\$ 0.0910	0	\$	-	\$	0.0910	0	\$	-	\$		
Total Bill on TOU (before Taxes)				\$	74.02				\$	74.26	\$	0.24	0.329
HST	+	13%		\$	9.62		13%		\$	9.65	\$	0.24	0.329
Total Bill (including HST)		1070		\$	83.64		1070		\$	83.91	\$	0.03	0.32
Ontario Clean Energy Benefit	1			-\$	8.36				-\$	8.39	-\$	0.03	0.36
Total Bill on TOU (including OCE				\$	75.28				\$	75.52	\$	0.24	0.32
Loss Factor (%)		6.8000%			-	6	6.5500%					•	
													I

						L							L
Customer Class:	SENTINEL L	IGHTING (77	kWh; 0.21 kW)				1						1
TOU / non-TOU:	non-TOU												
100711011-100.	11011-100												
	Consumptio	77	kWh										
		0.21	kW										
		Cur	rent Board-App	rove	d		J.	Proposed				Impa	ct
	Charge	Rate	Volume	C	harge		Rate	Volume	•	Charge			
	Unit	(\$)			(\$)		(\$)			(\$)		\$ Change	% Chang
Monthly Service Charge	Monthly	\$ 12.9900		\$	12.99	\$	14.2300		\$	14.23	\$	1.24	9.55
Smart Meter Rate Adder	_	=		\$	-	4			\$	-	\$	-	
	_	-	1	\$	-	-		1	\$	-	\$	-	
-	-		1		-			1	\$	-	\$		
-	-	-	1			-		1	\$		\$		
Distribution Volumetric Rate	per kW	\$ 33.5294	0.21	\$	7.04	\$	36.7261	0.21	\$	7.71	\$	0.67	9.53
Smart Meter Disposition Rider			0.21	\$	-			0.21	\$	-	\$	-	
LRAM & SSM Rate Rider			0.21	\$	-			0.21	\$	-	\$	-	
Shared Tax Savings Rate Rider	per kW	-\$ 0.5613	0.21	-\$	0.12			0.21	\$	-	\$	0.12	-100.00
PILs a/c 1562 Disposition Rate Ride		-\$ 2.2663	0.21	-\$	0.48		4.405-	0.21	\$	-	\$	0.48	-100.00
PPE Adjustment a/c 1576 Rate Ride			0.21	\$	-	-\$ \$	4.1655	0.21	-\$	0.87	-\$	0.87	
REG Investment Rate Funding Add	e per kvv		0.21	\$	-	\$	0.6224	0.21 0.21	\$	0.13	\$	0.13	
-	-		0.21	\$	-	-		0.21	\$	-	\$		
_	-		0.21	\$	_	1		0.21	\$	_	\$	_	
Sub-Total A (excluding pass thro	ugh)			\$	19.44			Ş	\$	21.20	\$	1.76	9.06
Deferral/Variance Account Disposition Rate Rider	per kW	-\$ 1.3863	0.21	-\$	0.29	\$	5.9194	0.21	\$	1.24	\$	1.53	526.99
_ Disposition Nate Nider	-		0.21	\$	-	1		0.21	\$	-	\$	-	
-	-		0.21	\$	-			0.21	\$	-	\$		
			0.21	\$	-	i		0.21	\$	-	\$	-	
Low Voltage Service Charge	per kW	\$ 0.1103	0.21	\$	0.02	\$	0.1099	0.21	\$	0.02	-\$	0.00	-0.36
Line Losses on Cost of Power	per kWh	\$ 0.0780	5.24	\$	0.41	\$	0.0780	5.04	\$	0.39	-\$	0.02	-3.68
Smart Meter Entity Charge		\$ 0.7900		\$	-	\$	0.7900		\$	-	\$	-	
Sub-Total B - Distribution (includes Sub-Total A)				\$	19.58				\$	22.86	\$	3.28	16.75
RTSR - Network	per kW	\$ 1.8025	0.21	\$	0.38	\$	1.8886	0.21	\$	0.40	\$	0.02	4.78
RTSR - Line and Transformation	per kW	\$ 1.3675	0.21		0.29	\$	1.4910	0.21	\$	0.40	\$	0.02	9.03
Connection Sub-Total C - Delivery (including													
Sub-Total B)				\$	20.24				\$	23.57	\$	3.32	16.42
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	82	\$	0.36	\$	0.0044	82	\$	0.36	-\$	0.00	-0.23
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	82	\$	0.10	\$	0.0013	82	\$	0.11	\$	0.01	8.08
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25	\$	-	0.00
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	77	\$	0.54	\$	0.0070	77	\$	0.54	\$	-	0.00
Energy - RPP - Tier 1	per kWh	\$ 0.0780	77		6.01	\$	0.0780	77	\$	6.01	\$	-	0.00
Energy - RPP - Tier 2	per kWh	\$ 0.0910	0	\$	-	\$	0.0910	0	\$	-	\$	-	
T					0F =:						1.		
Total Bill on TOU (before Taxes)		4007		\$	27.50		1001		\$	30.83	\$	3.33	12.11
HST		13%		\$	3.57 31.07	-	13%		\$	4.01 34.84	\$	0.43 3.76	12.11 12.11
Total Bill (including HST) Ontario Clean Energy Benefit 1	,	1		-\$	31.07				-\$	34.84	-\$	0.37	12.11
Total Bill on TOU (including OCE				\$	27.96				\$	31.36	\$	3.39	12.14
. Call Bill of 100 (including OCE	_,			Ť	27.50				Ť	01.00	Ψ	5.55	12.14
_													
Loss Factor (%)		6.8000%					6.5500%						
` ,													

Customer Class.	STREET LIG	HTING (170 (000 kWh; 550 k\	M/\								
Customer Class:	31KEET LIG		700 KVVII, 330 KI	, 								1
TOU / non-TOU:	non-TOU											
	Consumptio	170,000	kWh									
		550.00	kW									
			rent Board-App				Proposed				Impa	ct
	Charge	Rate	Volume		Charge	Rate	Volume		Charge			
	Unit	(\$)		_	(\$)	(\$)		_	(\$)		Change	% Change
Monthly Service Charge	_ Monthly	\$ 6.0900	2973		18,105.57	\$ 5.700			16,946.10	-\$	1,159.47	-6.40%
Smart Meter Rate Adder			1		-		1	\$	-	\$	-	
_	_	-	<u> </u>		-		1		-	\$	-	
_	-	-	1		-		1		-	\$	-	
-	-	-	1	\$	-		1	\$	-	\$	-	
Distribution Volumetric Rate	per kW	\$ 15.5853	550.00		8,571.92	\$ 14.588		\$	8,023.51	-\$	548.41	-6.409
Smart Meter Disposition Rider	_ per kvv	ψ 15.5655	550.00			Ψ 14.000	550.00	\$	-	\$	-	0.40
LRAM & SSM Rate Rider	-		550.00		-		550.00	\$	-	\$	-	
Shared Tax Savings Rate Rider	per kW	-\$ 0.2405	550.00		132.28		550.00	\$	-	\$	132.28	-100.009
PILs a/c 1562 Disposition Rate Ride		-\$ 1.0803	550.00		594.17		550.00	\$	-	\$	594.17	-100.00
PPE Adjustment a/c 1576 Rate Ride			550.00	\$	-	-\$ 1.443	550.00		793.65	-\$	793.65	
REG Investment Rate Funding Add			550.00		-	\$ 0.215	550.00	\$	118.36	\$	118.36	
			550.00	\$	-		550.00	\$	-	\$	-	
			550.00		-		550.00	\$	-	\$	-	
			550.00	_	-		550.00	\$	-	\$	-	
Sub-Total A (excluding pass thro				\$	25,951.05			\$	24,294.32	-\$	1,656.73	-6.389
Deferral/Variance Account Disposition Rate Rider	per kW	-\$ 1.6598	550.00	-\$	912.89	-\$ 0.010		-\$	5.72	\$	907.17	99.379
			550.00	\$	-		550.00	\$	-	\$	-	
			550.00		-		550.00	\$	-	\$	-	
	_		550.00		-		550.00	\$	-	\$	-	
Low Voltage Service Charge	_per kW	\$ 0.1081	550.00		59.46	\$ 0.113		\$	62.15	\$	2.70	4.539
Line Losses on Cost of Power	_per kWh	\$ 0.0910	11,560.00	\$	1,051.96	\$ 0.091	,	\$	1,013.29	-\$	38.67	-3.689
Smart Meter Entity Charge		\$ 0.7900		\$	-	\$ 0.790)	\$	-	\$	-	
Sub-Total B - Distribution				\$	26,149.57			\$	25,364.04	-\$	785.53	-3.00%
(includes Sub-Total A)		Ф 4.7004	550	ı.	000.07	Ф 4.07O	550	ı.	4 000 54	•	47.44	4 700
RTSR - Network	_per kW	\$ 1.7934	550	\$	986.37	\$ 1.879	550	\$	1,033.51	\$	47.14	4.78%
RTSR - Line and Transformation Connection	per kW	\$ 1.3395	550	\$	736.73	\$ 1.460	1 550	\$	803.22	\$	66.50	9.039
Sub-Total C - Delivery (including Sub-Total B)				\$	27,872.67			\$	27,200.76	-\$	671.90	-2.419
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	181560	\$	798.86	\$ 0.004	181135	\$	796.99	-\$	1.87	-0.239
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0012	181560		217.87	\$ 0.001			235.48	\$	17.60	8.08
Standard Supply Service Charge	Monthly	\$ 0.2500	2973		743.25	\$ 0.250			743.25	\$	-	0.009
Debt Retirement Charge (DRC)	_per kWh	\$ 0.0070	170000		1,190.00	\$ 0.007			1,190.00	\$	•	0.009
Energy - RPP - Tier 1	_ per kWh	\$ 0.0780	600		46.80	\$ 0.078			46.80	\$	-	0.009
Energy - RPP - Tier 2	per kWh	\$ 0.0910	169400	\$	15,415.40	\$ 0.091	169400	\$	15,415.40	\$	-	0.009
Total Bill on TOU # -f T-				4	40.004.05			_	4E 000 00	•	050.45	4 400
Total Bill on TOU (before Taxes)		13%			46,284.85	13)/	\$	45,628.68	-\$ c	656.17	-1.42 %
HST		13%		\$	6,017.03	13	70	\$	5,931.73	-\$	85.30 741.47	-1.42°
Total Bill (including HST) Ontario Clean Energy Benefit 1	 			\$	52,301.88			\$	51,560.41	-\$ \$	/41.4/	-1.42
Total Bill on TOU (including OCE				¢	52,301.88			¢	51,560.41	-\$	741.47	-1.429
Total Bill on 100 (including OCE	9)			Þ	32,301.68			Þ	51,500.41	- ⊅	741.47	-1.42
Loss Factor (%)		6.8000%				6.5500	0/2					
∟ ∪33		0.0000%	i	l		0.5500	/0	1		1		1

										П		
Customer Class:	EMBEDDED	DISTRIBUTO	R - HYDRO ONI	E NETWORKS	NC	1						1
7011/												
TOU / non-TOU:	non-TOU											
	Computation	C 055 000	LAMIL									
	Consumption		kW									
		18,970.00	rent Board-App	round			Dranagad				Imn	
	Charge	Rate	Volume	Charge		Rate	Proposed Volume		Charge		Impa	ici
	Unit	(\$)	Volume	(\$)	-	(\$)	Volume		(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 184.3200	1	\$ 184.32		\$ 464.1700	1	\$	<u>464.17</u>	9		151.839
Smart Meter Rate Adder	_ IVIOLITINY	ψ 104.3200		\$ -		ψ 404.1700		\$	-	9		101.007
	_			\$ -				\$	-	9		
	_		1				1	\$	-	9		
	_		1				1	\$	-	9		
			1	\$ -			1	\$	-	9	-	
Distribution Volumetric Rate	per kW	\$ 0.5680	18,970.00	\$ 10,774.96		\$ 1.4304	18,970.00	\$	27,134.69	9	16,359.73	151.83%
Smart Meter Disposition Rider	_		18,970.00	\$ -			18,970.00	\$	-	\$		
LRAM & SSM Rate Rider			18,970.00				18,970.00	\$	-	\$		
			18,970.00			-		\$	-	9		
_			18,970.00			-	18,970.00		-	9		
			18,970.00		_	-	18,970.00	\$	•	9		-
	_		18,970.00		_			\$	-	9		
_			18,970.00 18,970.00				18,970.00 18,970.00	\$	-	9		
	-		18,970.00	\$ -	\vdash	-	18,970.00	\$	-	9		
Sub-Total A (excluding pass through	nap)		10,970.00	\$ 10,959.28			10,370.00	\$	27,598.86	9		151.839
Deferral/Variance Account	per kW									F	, .,	
_ Disposition Rate Rider	POLIKYV	-\$ 0.5405	18,970.00	-\$ 10,253.29	L	\$ 0.5264	18,970.00	\$	9,985.81	\$	<u> </u>	197.39%
			18,970.00	\$ -			18,970.00	\$	-	\$		
			18,970.00				18,970.00	\$	-	9		
			18,970.00				18,970.00	\$	-	9		
Low Voltage Service Charge	_per kW _		18,970.00	\$ -			18,970.00	\$	-	9		
Line Losses on Cost of Power	per kWh	\$ 0.0910	184,677.50	\$ 16,805.65	_	\$ 0.0910	174,384.00	\$	15,868.94	-9		-5.57%
Smart Meter Entity Charge		\$ 0.7900		\$ -		\$ 0.7900		\$	-	\$	-	
Sub-Total B - Distribution				\$ 17,511.65				\$	53,453.61	\$	35,941.96	205.25%
(includes Sub-Total A) RTSR - Network	per kW	\$ 2.5638	19549	\$ 50,118.66		\$ 2.9566	19516	\$	57,702.00	đ	7,583.34	15.139
RTSR - Network RTSR - Line and Transformation	-' -			,	H	,			,	- *	,	
Connection	per kW	\$ 2.3365	19549	\$ 45,675.27		\$ 2.3933	19516	\$	46,708.45	\$	1,033.18	2.26%
Sub-Total C - Delivery (including Sub-Total B)				\$ 113,305.58				\$	157,864.06	\$	44,558.48	39.33%
Wholesale Market Service Charge	per kWh	\$ 0.0044	00000=1	A 07 151 55		A 0.004:	000000	_	07.400.00	<u> </u>	1= 6=	2.122
(WMSC)			6239678	\$ 27,454.58		\$ 0.0044	6229384	\$	27,409.29	-9	45.29	-0.16%
Rural and Remote Rate Protection	per kWh	\$ 0.0012	6239678	\$ 7,487.61		\$ 0.0013	6229384	2.	8,098.20	9	610.59	8.15%
(RRRP)						*						
Standard Supply Service Charge	_ Monthly _	\$ 0.2500	2973			\$ 0.2500	2973	\$	743.25	\$		0.00%
Debt Retirement Charge (DRC)	_per kWh	\$ 0.0070	6055000	. ,	_	\$ 0.0070	6055000		42,385.00	9		0.00%
Energy - RPP - Tier 1	per kWh	\$ 0.0780	600		-	\$ 0.0780	600		46.80	9		0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.0910	0054400	\$ 550,950.40		\$ 0.0910	oU54400	Ф	550,950.40	\$	-	0.00%
Total Bill on TOU (before Taxes)	 	ı		£ 740 070 00		ı		*	707 400 00	1 4	45.123.77	6.08%
HST	+	13%		\$ 742,373.22	-	13%			787,496.99 102,374.61	9		6.089
Total Bill (including HST)	+ +	13%		\$ 96,508.52 \$ 838,881.74	\vdash	13%			889,871.60	9		6.089
Ontario Clean Energy Benefit 1	,			φ 030,001./4	-			Ф	003,011.00	4	5 50,969.86	0.089
Total Bill on TOU (including OCE				\$ 838,881.74				¢	889,871.60	9	50,989.86	6.08%
Total Bill on 100 (including OCE	J)			φ 030,001.74				Ą	003,011.00	1	30,303.00	0.067
	T											
Loss Factor (%)		3.0500%				2.8800%						
	1	0.0000/0			i					1		

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX B

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134

Dated: November 15, 2013

APPENDIX B

2013 and 2014 Capital Asset Continuity Schedules

and

OEB Appendix 2-EE

"Account 1576 (2013)"

				Ţ	ı			Ī			
		Eiv	ad Assat C	App ontinuity Sc	endix 2-BA	~ A A D/A C D I	-/USCAAD				
		FIX.	eu Assel C	Ontinuity Sc	nedule - Co	JAAF/ASFI	JUSGAAP				
				Year	2014						
				Co	net .			Accumulated De	anreciation		
CCA			Opening		131	Closing	Opening	Accumulated Di	epreciation		
Class		Description	Balance	Additions	Disposals	Balance	Balance	Additions			Net Book Value
CEC	1609	Distribution Station Equipment <50 kV - Capital Contribution Paid	5 -			\$ -	\$ -	\$ -	\$		\$ -
47		Distribution Station Equipment <50 kV	\$ 466,497	5,000		\$ 471,497	\$ (193,381)	(8,091)	\$		\$ 270,025
47 47	1830	Poles, Towers & Fixtures - Wood Poles Poles, Towers & Fixtures - Metal/Concrete Poles	\$ 21,953,737 \$ 84,427	2,211,019		\$ 24,164,756 \$ 84,427	\$ (9,528,187) \$ (45,402)	(319,458)	\$		\$ 14,317,111 \$ 38,190
47	1835	Overhead Conductors & Devices - Conductor	\$ 13,341,420	1,446,682		\$ 14,788,102	\$ (3,922,661)				\$ 10,637,867
47			\$ 510,902			\$ 526,802	\$ (280,396)		\$		\$ 238,969
47 47			\$ 446,811 \$ 1,832,473			\$ 446,811 \$ 2,304,963	\$ (191,607) \$ (176,290)	(8,446)	\$		\$ 246,758 \$ 2,089,067
47		Underground Conductors & Devices - Cable (Non-Duct)	\$ 6,236,920			\$ 6,236,920	\$ (3,133,558)	(174,008)	\$		\$ 2,929,354
47			\$ 2,391,543			\$ 2,897,808	\$ (711,556)	(55,855)	\$		\$ 2,130,397
47 47	1845 1850	Underground Conductors & Devices - Switchgear Line Transformers - Pole Top	\$ 79,813 \$ 9,871,208			\$ 121,413 \$ 10,491,520	\$ (25,109) \$ (4,130,576)	(3,158)	\$		\$ 93,146 \$ 6,161,088
47	1850	Line Transformers - Padmount	\$ 2,675,489	148,999		\$ 2,824,488	\$ (754,000)	(59,465)	\$	(813,465)	\$ 2,011,023
47 47			\$ 314,345			\$ 384,173	\$ (97,959)	(7,525)	\$		\$ 278,689
47	1850 1855		\$ 278,272 \$ 1,068,146			\$ 278,272 \$ 1,181,718	\$ (307,793)	(15,354)	\$		\$ 278,272 \$ 858,571
47	1855	Services - Underground	\$ 1,943,511	136,725		\$ 2,080,236	\$ (580,824)	(51,426)	\$		\$ 1,447,986
47	1860		\$ 147,114			\$ 234,550	\$ (28,874)		\$		\$ 196,034
47 47	1860 1860	Meters - Interval Meters & Other Metering Equipment Meters - Smart Meters	\$ 1,143,683 \$ 3,783,347			\$ 1,178,343 \$ 3,916,372	\$ (368,303) \$ (1,002,391)		\$		\$ 618,515 \$ 2,664,600
47			\$ -	100,020		\$ -	\$ -	(2 10,001)	\$		\$ -
47	1860		\$ 167,832			\$ 167,832	\$ -		\$		\$ 167,832
N/A CEC	1905 1612	Land Land Rights (Formally known as Account 1906)	\$ 127,139 \$ 695,389			\$ 127,139 \$ 695,389	\$ (280,613)	(20,720)	\$		\$ 127,139 \$ 394,056
1 b	1908	Buildings & Fixtures	\$ 2,191,968	1		\$ 2,191,968	\$ (519,314)	(51,730)	\$		\$ 1,620,924
8			\$ 377,813			\$ 382,813	\$ (283,142)				\$ 76,807
50 12	1611		\$ 633,765 \$ 2,861,085			\$ 743,109 \$ 3,141,730	\$ (466,066) \$ (2,426,969)			(/	\$ 212,948 \$ 514,781
10	1930		\$ 1,934,748			\$ 1,934,748	\$ (952,321)		\$		\$ 875,034
10	1930		\$ 399,291	218,400		\$ 617,691	\$ (267,464)	(54,522)	\$		\$ 295,705
10 8	1930 1940		\$ 83,837 \$ 833,184			\$ 83,837 \$ 900,434	\$ (53,150) \$ (508,823)	(2,000)	\$		\$ 28,687 \$ 334,765
8	1955		\$ 68,074			\$ 68,074	\$ (61,805)	(3,861)	\$		\$ 2,408
47	1995		\$ (845,112)	(38,153)		\$ (883,265)	\$ 199,361		\$		\$ (668,769)
47 47	1995	Contributions & Grants - Metal / Concrete Poles Contributions & Grants - O/H Conductor	\$ - \$ (217,678)	(5,254)		\$ - \$ (222,932)	\$ - \$ 43,670	3,973	\$		\$ - \$ (175,289)
47	1995		\$ (8,425)			\$ (8,425)	\$ 1,891		\$		\$ (6,367)
47	1995		\$ (7,384)			\$ (7,384)	\$ 1,677				\$ (5,539)
47 47	1995 1995		\$ (364,861) \$ (1,127,854)			\$ (381,164) \$ (1,127,854)	\$ 72,097 \$ 298,441				\$ (302,355) \$ (793,179)
47			\$ (803,075)			\$ (969,836)	\$ 68,554		\$		\$ (879,737)
47	1995	Contributions & Grants - Pole Top Transformers	\$ (725,057)	(31,658)		\$ (756,715)	\$ 194,987	16,535			\$ (545,193)
47 47	1995 1995	Contributions & Grants - Padmount Transformers Contributions & Grants - Step-Down Transformers	\$ (352,415) \$ (23,421)			\$ (396,712) \$ (23,421)	\$ 50,295 \$ 6,481		\$		\$ (337,561) \$ (16,420)
47		Contributions & Grants - O/H Services	\$ (150,616)	(19,639)		\$ (170,255)	\$ 42,164	2,238	\$		\$ (125,853)
47	1995		\$ (259,393)	(24,179)		\$ (283,572)	\$ 72,786	7,102			\$ (203,684)
47 47	1995 1995	Contributions & Grants - Primary Metering Units Contributions & Grants - Intervals & Other Metering	\$ (156,852) \$ (31,625)	(1,672)		\$ (156,852) \$ (33,297)	\$ 30,390 \$ 9,077		\$		\$ (118,031) \$ (21,211)
		Equipment	. , , , ,								
47	1995 etc.	Contributions & Grants - Smart Meters	\$ (109,350)	(6,149)		\$ (115,499)	\$ 31,269		\$	41,673	\$ (73,826)
		Sub-Total		\$ 6,370,087	\$ -		\$ (30,175,394)				\$ 47,883,734
		negative)	\$ (72,267)			\$ (78,124)					
		Total PP&E	\$ 73,688,398	\$ 6,364,230	-	\$ 80,052,628	\$ (30,140,505)	\$ (2,067,965) CDM-OPA All		(0=,=00, 110)	\$ 47,844,158
							Depreciati	on Expense		Averag	
						Building Office Equipment	nt		Building Office Equipment		\$ 29,148 \$ 1,518
						Computer Hard			Computer Hardwa		\$ 3,368
						Computer Softw	are	\$ 1,204	Computer Softwa	re	\$ 4,442
						De	preciation Expense	e (3,659)	A	verage NBV	\$ 38,476
								1			

CEC 1000 Destination Sation Experiment -50 N V - Capital S			
Vest 2013 CGAAP Including Accounting Change to Useful Lives			
Cot Ch. Cot Ch			
Control Cont		LLives	
Column C			
Class Cells Description Disposals Disposals Color		reciation	
Coertifustor Patel 7 1600 Direction Station Equament -65 VV \$ 466.497 \$ 20.000 \$ 3.000	losing Balance	Disposals	losing Balance Net Book Value
47 1850 Destroycon Station Equipment 4-50 NY \$ 466,497 \$ 466,497 \$ 406,497 \$ 606,497 \$	-	;	- \$ -
1830 Potes Towers & Flatures - Metal Concrete Poles \$ 84.427 \$ 8.4427 \$ 8.134.147 \$ 8.34.868 \$ 3341 \$ 8.4427 \$ 8.34.868 \$ 341.8138 \$ 8.4427 \$ 8.34.868 \$ 8.34.818 \$ 8.4427 \$ 8.34.868 \$ 8.34.818 \$ 8.4427 \$ 8.34.868 \$ 8.34.818 \$ 8.4427 \$ 8.34.868 \$ 8.34.818 \$ 8.4427 \$ 8.34.868 \$ 8.34.818 \$ 8.4427 \$ 8.34.868 \$ 8.34.818 \$ 8.3	(193,381)	,	(193,381) \$ 273,116
1836 Coverhead Conductors & Devices - Conductors \$1,2599,883 742,157 \$13,341,420 \$1,3341,420 \$1,3716,193 (204,588) \$1,77,185 \$1,195 Coverhead Conductors & Devices - Reclosures \$466,811 \$446,811 \$1,851,165 \$1,451,113 \$1,851,165 \$1,451,113 \$1,851,165 \$1,451,113 \$1,851,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,165 \$1,451,113 \$1,451,145 \$1,4			
47 1855 Dverhead Conductors & Bevices - Switches \$ 161,002 \$ 161,002 \$ 173,141 7,256 \$ \$ 144,141 \$ \$ \$ \$ \$ \$ \$ \$ \$			
47 1895 Confenent Conductors & Devices - Rendosures \$ 446,811 \$ \$ \$ \$ \$ \$ \$ \$ \$			
147 1486 Underground Conductions & Devices - Cable (Non-Duct)			
47 1845 Underground Conduction & Devices - Cable (in Duct) \$ 1,428,183 963,386 \$ 2,301,543 \$ \$ 22,916 \$ \$ \$ \$ \$ \$ \$ \$ \$	(176,290)	ę	(176,290) \$ 1,656,183
47 1850 Underground Conductors & Devices - Switchgear \$ 9,439,683 24,170 \$ 79,813 \$ (22,945) \$ (21,164) \$ 1,471 \$ (22,00.47 25,642) \$ 3,2675,689 \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (50,829) \$ (703,172) \$ (7			
47 1850 Line Transformers - Pole Top \$ 9,439,688 431,525 \$ 9,871,208 \$ (3,943,726) (188,650) \$ 1 \$ 147 1850 Line Transformers - Step Down (Rabbits) \$ 314,345 \$ 314,346 \$ 1314,346 \$ (91,369) (6,590) \$ 1 \$ 147 1850 Line Transformers - Step Down (Rabbits) \$ 314,345 \$ 314,345 \$ (91,369) (6,590) \$ 1 \$ 147 1850 Line Transformers - Step Count (Rabbits) \$ 213,830 64,442 \$ 272,727 \$ 2			
47 1850 Line Transformers - Sep-Down (Rabbits) \$ 314,345 \$ 91,389 (6,589) \$ \$ \$ 147 1850 Line Transformers - Step-Down (Rabbits) \$ 314,345 \$ 91,389 (6,590) \$ \$ \$ \$ \$ \$ \$ \$ \$			
47 1860 Line Transformers - Step-Down (Rabbits) \$ 213,830 64,442 \$ 277,272 \$ \$ \$ \$ \$ \$ \$ \$ \$			
1855 Services - Overhead	(97,959)		(97,959) \$ 216,386
47 1865 Services - Underground \$ 1,698,814 244,697 \$ 1,943,511 \$ (536,237) (44,587) \$ \$ 147,114 \$ 147,114 \$ 147,114 \$ (22,207) (6,667) \$ \$ \$ \$ \$ \$ \$ \$ \$			
47 1860 Meters - Internal Meterins (Durisment \$1,142,904 779 \$1,143,683 \$1,47,144 \$2,22,07 \$6,667 \$4 \$1860 Meters - Stand Meters & Competent \$1,142,904 779 \$1,143,683 \$1,63,683 \$1,637,683 \$2,175,001 \$3,174,782 \$1,143,683 \$1			
47 1860 Meters - Interval Meters & Chler Metering Equipment \$ 1,142,904 779 \$ 1,143,683 \$ (15),783 (217,520) \$ (47 1860 Meters - Stranded Conventional Meters \$ 3,724,762 \$ 6,8565 \$ 3,783,347 \$ (75,661) \$ (244,739) \$ (42,601) \$ (47 1860 Meters - Spare Capital \$ 1,666,572 \$ \$ (1,140,139) \$ (42,601) \$ (47 1860 Meters - Spare Capital \$ 1,466 \$ 1,473,166 \$ 167,832 \$ \$ (1,140,139) \$ (42,501) \$ (1,182,640 \$ 47 1860 Meters - Spare Capital \$ 1,473,196 \$ 127,139 \$ 127,1			
47 1860 Meters - Smart Meters \$ 3,724,762 58,585 \$ 3,783,347 \$ (757,661) (244,730) \$ (247,730) \$ (47,736) \$ (47,736) \$ (447,736) \$ (424,730) \$ (42,670) \$ (47,736) \$ (424,730) \$ (42,670) \$ (4			
A			
N/A 1905 Land 1905 Land 1907 1907 1908 127,139 127,139			- \$ -
CEC Land Rights (Formally known as Account 1906) \$ 695,389 \$ 695,389 \$ 259,882 \$ 20,721 \$ \$ 1			
1908 Bulldings & Fixtures \$ 2,190,518 1.450 \$ 2,191,968 \$ 467,768 \$ (51,546) \$ 3			
8			
1920 Computer Equipment - Hardware \$ 855.085 48,670 \$ 633,765 \$ (399,997) (70.089) \$ (70.089)			
10	(466,066)		(466,066) \$ 167,699
10 1930 Transportation Equipment - Pickups and Vans \$ 364,206 35,085 \$ 399,291 \$ (227,321) (40,143) \$ \$ 10 1930 Transportation Equipment - Trailers \$ 8,38,37 \$ \$ 83,37 \$ \$ \$ \$ \$ \$ \$ \$ \$			
10 1930 Transportation Equipment - Trailers \$ 8.3.837 \$ 8.3.837 \$ 8.3.837 \$ 8.1.511 \$ 1.1.999 \$ \$ 8 1940 Tools, Shop & Garage Equipment \$ 795,038 38,146 \$ 8.33,184 \$ 451,778 \$ (57,042) \$ (
8 1940 Tools, Shop & Garage Equipment \$ 795,038 33,146 \$ 833,184 \$ (451,778) (57,045) \$ \$ 8 1955 Communications Equipment \$ 68,074 \$ 6			
8 1955 Communications Equipment \$ 68,074 \$ 68,074 \$ (57,942) (3,863) \$ (79,942) (195,320) \$ (845,112) \$ (184,802 14,559 \$ (195,320) \$ (1			
47 1995 Contributions & Grants - Metal / Concrete Poles \$			
47 1995 Contributions & Grants - O/H Conductor \$ (206,948) (10,730) \$ (217,678) \$ 39,943 3,727 \$ \$ 47 1995 Contributions & Grants - O/H Line Switches \$ (8,391) (34) \$ (8,425) \$ 1,722 169 \$ \$ 47 1995 Contributions & Grants - O/H Reclosures \$ (7,345) \$ 7,344 \$ 1,507 170 \$ \$ 47 1995 Contributions & Grants - U/G Conduit \$ (303,943) (60,918) \$ (364,861) \$ 66,336 5,761 \$ \$ 47 1995 Contributions & Grants - U/G Conductor (Non-Duct) \$ (1,81,893) (45,961) \$ (1,127,854) \$ 263,019 35,422 \$ \$ \$ \$ \$ \$ \$ \$ \$	199,361		
47 1995 Contributions & Grants - O/H Line Switches \$ (8,391) (34) \$ (8,425) \$ 1,722 169 \$ \$ 47 1995 Contributions & Grants - O/H Reclosures \$ (7,345) (39) \$ (7,384) \$ 1,507 170 \$ \$ 170 \$ 170 \$ \$ 170 \$ 170 \$ \$ 170 \$ 1	-		
47 1995 Contributions & Grants - U/G Conduit \$ (30,943) \$ (60,918) \$ (364,861) \$ (66,336 5,761) \$ (47 1995 Contributions & Grants - U/G Conductor (Non-Duct) \$ (1,081,983) (45,961) \$ (1,127,854) \$ 263,019 35,422 \$ (47 1995 Contributions & Grants - U/G Conductor (In Duct) \$ (242,982) (560,093) \$ (803,075) \$ 59,071 9,483 \$ (47 1995 Contributions & Grants - Pole Top Transformers \$ (668,018) \$ (57,039) \$ (725,057) \$ 179,942 15,045 \$ (47 1995 Contributions & Grants - Pole Top Transformers \$ (171,269) (181,146) \$ (352,415) \$ 46,091 4,204 \$ (47 1995 Contributions & Grants - Pole Top Transformers \$ (222,27) (1,194) \$ (23,421) \$ 5,982 499 \$ (47 1995 Contributions & Grants - O/H Services \$ (149,478) (1,138) \$ (150,616) \$ (40,101 2,063 \$ (47 1995 Contributions & Grants - U/G Services \$ (258,042) (1,351) \$ (259,393) \$ (9,225 3,561) \$ (47 1995 Contributions & Grants - U/G Services \$ (258,461) \$ (31,625) \$ (259,393) \$ (9,225 3,561 \$ (47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) \$ (31,64) \$ (31,625) \$ (31,625) \$ (22,275) \$ (23,421) \$ (24,478) \$ (24			
47 1995 Contributions & Grants - U/G Conductor (Non-Duct) \$ (1,081,893) \$ (60,918) \$ (1,127,854) \$ 263,019 35,422 \$ 47 1995 Contributions & Grants - U/G Conductor (Non-Duct) \$ (1,081,893) \$ (45,961) \$ (1,127,854) \$ 263,019 35,422 \$ 47 1995 Contributions & Grants - U/G Conductor (Non-Duct) \$ (242,982) \$ (560,093) \$ (803,075) \$ 59,071 9,483 \$ 47 1995 Contributions & Grants - Pole Top Transformers \$ (668,018) \$ (57,039) \$ (725,057) \$ 179,942 15,045 \$ 47 1995 Contributions & Grants - Padmount Transformers \$ (171,269) \$ (181,146) \$ (352,415) \$ 46,091 4,204 \$ 41,095 \$ (22,277) \$ (1,194) \$ (23,421) \$ 5,982 499 \$ 499 \$ 47 1995 Contributions & Grants - O/H Services \$ (149,478) \$ (1,138) \$ (150,616) \$ 40,101 \$ 2,063 \$ 47 1995 Contributions & Grants - U/G Services \$ (258,042) \$ (1,351) \$ (259,393) \$ 69,225 \$ 3,561 \$ 47 1995 Contributions & Grants - Pimary Metering Units \$ (156,852) \$ (31,625) \$ (259,393) \$ 69,225 \$ 3,561 \$ 47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) (3,164) \$ (31,625) \$ (21,995) \$ (21,29,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (31,625) \$ (31,625) \$ (31,625) \$ (31,625) \$ (31,625) \$ (31,625) \$ (31,625) \$ (31,625) \$ (31,6			
47 1995 Contributions & Grants - U/G Conductor (Non-Duct) \$ (1,081,893) \$ (45,961) \$ (1,127,854) \$ 263,019 35,422 \$ 47 1995 Contributions & Grants - U/G Conductor (In Duct) \$ (242,982) \$ (560,093) \$ (803,075) \$ 59,071 9,483 \$ \$ 47 1995 Contributions & Grants - Pole Top Transformers \$ (686,018) \$ (77,039) \$ (725,057) \$ 179,942 15,045 \$ \$ 47 1995 Contributions & Grants - Padmount Transformers \$ (171,269) (181,146) \$ (352,415) \$ 46,091 4,204 \$ \$ 47 1995 Contributions & Grants - Step-Down Transformers \$ (22,227) (1,194) \$ (23,421) \$ 5,982 499 \$ \$ 47 1995 Contributions & Grants - U/G Services \$ (149,478) (1,138) \$ (150,616) \$ 40,101 2,063 \$ \$ 47 1995 Contributions & Grants - U/G Services \$ (258,042) (1,351) \$ (259,393) \$ 69,225 3,561 \$ \$ 47 1995 Contributions & Grants - U/G Services \$ (258,042) (1,351) \$ (259,393) \$ 69,225 3,561 \$ \$ 47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) \$ (31,625) \$ (156,852) \$ (156,852) \$ (156,852) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,35) \$ (23,361) \$			
1995 Contributions & Grants - Pole Top Transformers \$ (668,018) (57,039) \$ (725,057) \$ 179,942 15,045 \$ 47 1995 Contributions & Grants - Padmount Transformers \$ (171,269) (181,146) \$ (352,415) \$ 46,091 4,204 \$ 47 1995 Contributions & Grants - Step-Down Transformers \$ (22,227) (1,194) \$ (23,421) \$ 5,982 499 \$ \$ 47 1995 Contributions & Grants - O/H Services \$ (149,478) (1,138) \$ (150,616) \$ 40,101 2,063 \$ 47 1995 Contributions & Grants - U/G Services \$ (258,042) (1,351) \$ (259,939) \$ (92,25 3,561 \$ 47 1995 Contributions & Grants - Primary Metering Units \$ (156,852) \$ (156,852) \$ (156,852) \$ (259,939) \$ (92,25 3,561 \$ 47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) (3,164) \$ (31,625) \$ (6,242 2,835 47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) (3,164) \$ (31,625) \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (3,164) \$	298,441	;	298,441 \$ (829,413
47 1995 Contributions & Grants - Padmount Transformers \$ (171,269) (181,146) \$ (352,415) \$ 46,091 4,204 \$ 47 1995 Contributions & Grants - Step-Down Transformers \$ (22,227) (1,194) \$ (23,421) \$ 5,982 499 \$ 47 1995 Contributions & Grants - OH Services \$ (149,478) (1,138) \$ (150,616) \$ 40,101 2,063 \$ 47 1995 Contributions & Grants - U/G Services \$ (258,042) (1,351) \$ (259,393) \$ 69,225 3,561 \$ 47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) (3,164) \$ (31,625) \$ (21,959) \$ (31,625) \$ (31,625) \$ (2,235) \$ (2			
1995 Contributions & Grants - Step-Down Transformers \$ (22,227) (1,194) \$ (23,421) \$ 5,982 499 \$ 47 1995 Contributions & Grants - O/H Services \$ (149,478) (1,138) \$ (150,616) \$ 40,101 2,063 \$ 47 1995 Contributions & Grants - U/G Services \$ (258,042) (1,351) \$ (259,393) \$ 69,225 3,561 \$ 47 1995 Contributions & Grants - Primary Metering Units \$ (156,852) \$ (156,852) \$ (156,852) \$ (156,852) \$ (21,959 8,431 \$ 47 1995 Contributions & Grants - Intervals & Other Metering Equipment \$ (28,461) (3,164) \$ (31,625) \$ (31,625) \$ (42 2,835			
47 1995 Contributions & Grants - O/H Services \$ (149,478) \$ (1,138) \$ (150,616) \$ 40,101 2,063 \$ (47 1995 Contributions & Grants - U/G Services \$ (258,042) \$ (1,351) \$ (259,933) \$ (99,225 3,561) \$ (279,933) \$ (150,6352) \$ (
47 1995 Contributions & Grants - U/G Services \$ (258,042) \$ (1,351) \$ \$ (259,393) \$ 69,225 3,561 \$ \$ (47 1995 Contributions & Grants - Primary Metering Units \$ (156,852) \$ (156,852) \$ (156,852) \$ (21,959) 8,431 \$ (28,461) \$ (31,625) \$ (31,6			
47 1995 Contributions & Grants - Intervals & Other Metering \$ (28,461) (3,164) \$ (31,625) \$ 6,242 2,835 \$ 5 (29,835) \$ (47 1995 Contributions & Grants - Smart Meters \$ (98,031) (11,319) \$ (109,350) \$ 21,501 9,768 \$ (28,461) \$ (28,461) \$ (11,319) \$ (109,350) \$ (21,501 9,768 \$ (28,461) \$ (28,46			
Equipment Equi			
1995 Contributions & Grants - Smart Meters \$ (98,031) (11,319) \$ (109,350) \$ 21,501 9,768 \$	9,077	;	9,077 \$ (22,548
etc. Sub-Total \$ 71,205,185 \$ 4,303,814 \$ (1,748,334) \$ 73,760,665 \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (3 1,264,345	31,269		31,269 \$ (78,081
Sub-Total \$ 71,205,185 \$ 4,303,814 \$ (1,748,334) \$ 73,760,665 \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (3,	31,209	,	31,209 \$ (70,001
Investments (input as negative)	(30,175,394)	1,264,345 \$	(30,175,394) \$ 43,585,271
Less Other Non Rate-Regulated Utility Assets (input as negative)			
negative \$ \$ \$ \$ \$ \$ \$ \$ \$			- \$ -
Total PP&E \$ 71,205,185 \$ 4,303,814 \$ (1,748,334) \$ 73,760,665 \$ (29,310,689) \$ (2,129,050) \$ 1,264,345 \$ (3,434) \$ (3	_		- \$ -
Building \$ 855	(30,175,394)	1,264,345	(30,175,394) \$ 43,585,271
Building \$ 855	+	se	
Office Equipment \$ 380			
Computer Hardware \$ 1,163			
Computer Software \$ 1,036 Net Depreciation Expense \$ (2,125,616)			
	-		

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					Δnn	endix 2-BA					!					-	
		Eiv	, a d	Accet Co		hedule - Co		AD/ACDE	=/11	ISC A A D							
		ГІ	teu	Asset Co	nunuity St	nedule - Co	G,	AAP/ASPE	-/0	SGAAP	1		1	_		_	
					Year	2012	E	rmor CC A A		Without Acco	untino	Change	to Hooful Liv			ļ	
					Tear	2013	FC	Jillel CGAA	<u> </u>	WILIIOUL ACCO	unung	Change	e to oseiui Liv	<u>es</u>		ļ	
					Co	ost			Ħ		Accun	nulated D	epreciation				
CCA				Opening		1	П	Closing	1	Opening	/ toodii	idiated D	cprediation	Π			
Class	OEB	Description		Balance	Additions	Disposals		Balance		Balance	Ad	ditions	Disposals	Clo	osing Balance	Ne	Book Value
CEC	1609	Distribution Station Equipment <50 kV - Capital Contribution Paid	\$				\$			\$ -	\$	-		\$	-	\$	-
47	1820	Distribution Station Equipment <50 kV	\$	466,497			\$	466,497		\$ (185,350)		(17,266)		\$	(202,616)	\$	263,881
47		Poles, Towers & Fixtures		20,627,452	1,441,178	\$ (30,466)		22,038,164		\$ (9,325,608)		986,083)	\$ 30,409		(10,281,282)		11,756,882
47		Overhead Conductors & Devices	_	13,556,975	742,157			14,299,132		\$ (4,174,410)		601,929)			(4,776,339)	\$	9,522,793
47		Underground Conduit	\$	1,366,196	466,277		\$.,002,0		\$ (147,380)		(65,675)		\$	(213,055)	\$	1,619,418
47 47		Underground Conductors & Devices Line Transformers	\$	7,702,253	1,006,024 751,409		\$			\$ (3,666,462) \$ (4.738.267)		341,852) 517,158)		\$	(4,008,314)		4,699,963
47		Services (Overhead & Underground)	\$	12,387,905 2,683,092	328,565		\$	13,139,314 3,011,657		\$ (4,738,267) \$ (830,444)		114,508)		\$	(944,952)	\$	7,883,889 2,066,705
47		Meters	\$	3.034.121	91.080					\$ (830,444) \$ (1.313,129)		123,701)			(254,190)	\$	1,204,439
47		Smart Meters	\$	3,724,762	58,585		\$.,		\$ (757.661)		244,730)		\$	(1,002,391)	\$	2.780.956
N/A		Land	\$	127,139	00,000		\$		Ħ	ψ (757,001 <u>)</u>	· ·	244,700)		\$	(1,002,331)	\$	127.139
CEC		Land Rights (Formally known as Account 1906)	\$	695,389			\$		Ħ	\$ (259,892)		(20.721)		\$	(280,613)		414,776
1 b		Buildings & Fixtures	\$	2,190,518	1,450		\$	2,191,968		\$ (467,768)		(51,546)		\$	(519,314)	\$	1,672,654
8		Office Furniture & Equipment (10 years)	\$	365,636	13,200	(1,023)	\$	377,813		\$ (261,240)		(22,925)		\$	(283,142)	\$	94,671
50		Computer Equipment - Hardware	\$	585,095	48,670		\$		•			(70,069)		\$	(466,066)		167,699
12		Computer Software (Formally known as Account 1925)	\$	2,765,069	96,016		\$			\$ (2,101,504)		325,465)		\$	(2,426,969)		434,116
10		Transportation Equipment	\$	2,207,646	260,503				_	\$ (1,183,300)		207,032)			(1,340,059)	\$	1,077,817
8	1940	Tools, Shop & Garage Equipment	\$	795,038	38,146		\$			\$ (451,778)		(57,045)		\$	(508,823)	\$	324,361
8		Communications Equipment	\$	68,074	// *** // ***		\$			\$ (57,942)		(3,863)		\$	(61,805)	\$	6,269
47	1995 etc.	Contributions & Grants	\$	(4,143,672)	(1,039,446)		\$	(5,183,118)	H	\$ 1,007,443		182,818		\$	1,190,261	\$	(3,992,857)
	etc.	Sub-Total	\$	71 205 185	\$ 4303.814	\$ (1,748,334)	4	73 760 665	¢	(29,310,689)	\$ (3)	588 750)	\$ 1.264.345	¢	(31 635 004)	Φ.	42,125,571
		Less Socialized Renewable Energy Generation	φ	7 1,203,163	Ψ 4,505,614	ψ (1,740,334)	φ	73,700,003	4	(23,510,003)	ψ (3,	300,730)	Ψ 1,204,343	Ψ	(31,033,094)	Ψ	72,123,371
		Investments (input as negative)					\$	-						\$	-	\$	-
		Less Other Non Rate-Regulated Utility Assets (input as					Ť		Ħ					Ť		Ť	
		negative)					\$		Ш					\$	<u> </u>	\$	
		Total PP&E	\$	71,205,185	\$ 4,303,814	\$ (1,748,334)	\$	73,760,665	\$	(29,310,689)	\$ (3,	588,750)	\$ 1,264,345	\$	(31,635,094)	\$	42,125,571
									A All	ocated Costs - I			ense				
			1					uilding	Щ		\$	855		<u> </u>			
			1					fice Equipmer		_	\$	380		1		<u> </u>	
			-					omputer Hardy omputer Softw			\$	1,163		-		-	
			1					et Depreciation				7,036 585,316)		+		+	

Account 15	76 . ^	oountin.	a Chana	יספ וומקפי	CGAAR				
2013 Chang									
2013 Chang	Jes III A	CCOuntil	ilg Folic	ies under	CGAAF				
tion and depreciation expense accounting policy changes	under CGA	AP effectiv	e January 1	, 2013					
							1		
	2010				2014 Pobasing				
	Rebasing Year	2011	2012	2013	Rebasing Year	2015	2016	2016	2017
					CGAAP -				
Reporting Basis	CGAAP	IRM	IRM	IRM	ASPE	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
				\$	\$	\$	\$	\$	\$
PP&E Values under former CGAAP									111
Opening net PP&E - Note 1	1111	1111	1111	41,894,496	11111	7777	711111	11111	1111
Net Additions - Note 4	1111	1111	1111	2,555,481	11111	11111	111111	11111	1111
Net Depreciation (amounts should be negative) - Note 4	HH	1111		(2,324,405)		11111	<i>HHHH</i>	11111	11/1
Closing net PP&E (1)	1111	(111)	11111	42,125,572	11111	11111			11/1
PP&E Values under revised CGAAP (Starts from 2013)									
Opening net PP&E - Note 1	1111	1111	1111	41,894,496	.11111	11111		11111	
Net Additions - Note 4	1111	1111		2,555,481	11111		1111111	HH	
Net Depreciation (amounts should be negative) - Note 4	11111	1111	1111	(864,705)	11111	11111	<i>HHHH</i>	11111	1111
Closing net PP&E (2)	1111	1111		43,585,272	11111	11111	111111	11111	1111
				,		, , , , ,			
Difference in Closing net PP&E, former CGAAP vs. revised	1111	1111			11111	11111		11111	11/11
CGAAP	1111.	////		(1,459,700)		/////			////
Effect on Defended and Mariana Account Defe Dilana									
Effect on Deferral and Variance Account Rate Riders Closing balance in Account 1576					(4.450.700)		WACC	F 4F0/	
Return on Rate Base Associated with Account 1576					(1,459,700)		WACC	5.45%	
balance at WACC - Note 2					(397,768)	# of	years of rate rider		
Amount included in Deferral and Variance Account Rate	Rider Calcu	ılation			(1,857,468)		disposition period	5	
Notes:									
1 For an applicant that made the capitalization and									
depreciation expense accounting policy changes on January 1,									
2013, the PP&E values as of January 1, 2013 under both									
former CGAAP and revised CGAAP should be the same.									
2 Return on rate base associated with Account 1576 balance is									
the variance account opening balance as of 2014 rebasing year				· ·					
* Please note that the calculation should be adjusted once W									
3 Account 1576 is cleared by including the total balance in the c					n.		I		
4 Net additions are additions net of disposals; Net depreciation	is additions	to deprecia	ation net of o	disposals.					

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX C

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX C

Updated Payment in Lieu of Taxes ("PILs") Income Tax Calculations

	2013 Actual Year - Upda	ted through In	terrogatory Re	sponses and	Settlement					
	CCA and CEC Schedule	s								
Class	Class Description	UCC Bridge Year Opening Balance	Additions	Disposals	UCC Before 1/2 Yr Rule	1/2 Year Rule {1/2 Addn's Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 22,109,558	\$ -	\$ -	\$ 22,109,558	\$ -	\$ 22,109,558	4%	\$ 884,382	\$ 21,225,176
8	General Office/Stores Equip	\$ 926,749	\$ 51,345	\$ (1,023)	\$ 977,071	\$ 25,161	\$ 951,910	20%	\$ 190,382	\$ 786,689
	Computer Hardware / Vehicles	\$ 667,015	\$ 260,503	\$ (50,273)				30%	\$ 231,639	
	Computer Software	\$ -	\$ 96,016	\$ -	\$ 96,016			100%	\$ 48,008	\$ 48,008
	Parking Lots, sidewalks	\$ 48,704	\$ -	\$ -	\$ 48,704	\$ -	\$ 48,704	8%	\$ 3,896	\$ 44,808
45	Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment	\$ 3,326	\$ -	\$ -	\$ 3,326	\$ -	\$ 3,326	45%	\$ 1,497	\$ 1,829
	(post Mar 22,2004) Distribution System	\$ 97	\$ -	\$ -	\$ 97	\$ -	\$ 97	30%	\$ 29	\$ 68
47	(post February 2005) Computers & Systems	\$ 21,143,554	\$ 3,845,829	\$ (1,697,038)	\$ 23,292,345	\$ 1,074,396	\$ 22,217,950	8%	\$ 1,777,436	\$ 21,514,909
	Software (post Mar 18, 2007) Buildings	\$ 114,725	\$ 48,671	\$ -	\$ 163,396	\$ 24,336	\$ 139,061	55%	\$ 76,483	\$ 86,913
	(post March 18, 2007)	\$ 63,446	\$ 1,450	\$ -	\$ 64,896	\$ 725	\$ 64,171	6%	\$ 3,850	\$ 61,046
1.5	. ,		,	· ·	,			070		
	UCC and CCA - TOTAL	\$ 45,077,174	\$ 4,303,814	\$ (1,748,334)	\$ 47,632,654	\$ 1,277,740	\$ 46,354,914		\$ 3,217,603	\$ 44,415,051
		CEC Bridge Year Opening Balance	Additions at 100%		CEC Before Reduction for Additions	Reduction of 25% for Additions	CEC Balance prior Current Year Deduction	Rate %	Bridge Year CEC Deduction	CEC Bridge Year Closing Balance
CEC	Cumulative Eligible Capital	\$ 221,932	\$ -	\$ -	\$ 221,932	\$ -	\$ 221,932	7%	\$ 15,535	\$ 206,397
	2014 Tact Voor Undete									
	2014 Test Year - Update		rogatory Res	onses and Se	ttlement					
	CCA and CEC Schedule	s	rogatory Res	oonses and Se	ttlement					
Class			Additions	Disposals	UCC Before 1/2 Yr Rule	1/2 Year Rule {1/2 Addn's Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	CCA and CEC Schedule Class Description Distribution System - post 1987	UCC Test Year Opening			UCC Before 1/2 Yr	{1/2 Addn's Less Disposals}			Year	End of Test Year
1 8	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip	UCC Test Year Opening Balance	Additions	Disposals	UCC Before 1/2 Yr Rule	{1/2 Addn's Less Disposals}	UCC \$ 21,225,176	%	Year CCA	End of Test Year \$ 20,376,169
1 8	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware /	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689	Additions \$ - \$ 72,250	Disposals \$ - \$ -	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939	{1/2 Addn's Less Disposals} \$ - \$ 36,125	\$ 21,225,176 \$ 822,814	4%	Year CCA \$ 849,007 \$ 164,563	End of Test Year \$ 20,376,169 \$ 694,376
1 8 10	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606	Additions \$ - \$ 72,250 \$ 218,400	Disposals \$ - \$ -	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006	{1/2 Addn's Less Disposals} \$ - \$ 36,125 \$ 109,200	\$ 21,225,176 \$ 822,814 \$ 754,806	% 4% 20% 30%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564
1 8 10 12	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware /	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689	Additions \$ - \$ 72,250	Disposals \$ - \$ -	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939	{1/2 Addn's Less Disposals} \$ - \$ 36,125	\$ 21,225,176 \$ 822,814 \$ 754,806	4%	Year CCA \$ 849,007 \$ 164,563	End of Test Year \$ 20,376,169 \$ 694,376
1 8 10 12 17	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004)	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645	Disposals \$ - \$ - \$ -	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653	\$ 109,200 \$ 140,323 \$ -	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331	% 4% 20% 30% 100%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564 \$ 140,323 \$ 41,223
1 8 10 12 17 45	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment (post Mar 22,2004)	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008 \$ 44,808	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645 \$ -	Disposals \$ - \$ - \$ - \$ - \$ -	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653 \$ 44,808	\$ 1/2 Addn's Less Disposals} \$ - \$ 36,125 \$ 109,200 \$ 140,323 \$ - \$ -	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331 \$ 44,808	4% 20% 30% 100% 8%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564 \$ 140,323 \$ 41,223
1 8 10 12 17 45 46 47	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment (post Mar 22,2004) Distribution System (post February 2005)	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008 \$ 44,808 \$ 1,829	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645 \$ -	Disposals \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653 \$ 44,808 \$ 1,829 \$ 68	\$ 1/2 Addn's Less Disposals} \$ - \$ 36,125 \$ 109,200 \$ 140,323 \$ - \$ -	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331 \$ 44,808 \$ 1,829	% 4% 20% 30% 100% 8%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585 \$ 823	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564 \$ 140,323 \$ 41,223 \$ 1,006
1 8 10 12 17 45 46 47	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment (post Mar 22,2004) Distribution System (post February 2005) Computers & Systems Software	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008 \$ 44,808 \$ 1,829 \$ 68 \$ 21,514,909	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645 \$ - \$ - \$ 5,689,448	Disposals	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653 \$ 44,808 \$ 1,829 \$ 68 \$ 27,204,357	\$ 1/2 Addn's Less Disposals} \$	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331 \$ 44,808 \$ 1,829 \$ 68 \$ 24,359,633	% 4% 20% 30% 100% 8% 45% 30% 8%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585 \$ 823 \$ 20 \$ 1,948,771	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564 \$ 140,323 \$ 41,223 \$ 1,006 \$ 48 \$ 25,255,586
1 8 10 12 17 45 46 47	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment (post Mar 22,2004) Distribution System (post February 2005) Computers & Systems Software (post Mar 18, 2007) Buildings	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008 \$ 44,808 \$ 1,829 \$ 68 \$ 21,514,909	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645 \$ - \$ - \$ 5,689,448 \$ 109,344	Disposals	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653 \$ 44,808 \$ 1,829 \$ 68 \$ 27,204,357 \$ 196,257	\$ 109,200 \$ 140,323 \$ - \$ 2,844,724 \$ 54,672	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331 \$ 44,808 \$ 1,829 \$ 68 \$ 24,359,633 \$ 141,585	% 4% 20% 30% 100% 8% 45% 30% 8%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585 \$ 823 \$ 20 \$ 1,948,771 \$ 77,872	End of Test Year \$ 20,376,169 \$ 694,376 \$ 140,323 \$ 11,006 \$ 48 \$ 25,255,586 \$ 118,385
1 8 10 12 17 45 46 47	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment (post Mar 22,2004) Distribution System (post February 2005) Computers & Systems Software (post Mar 18, 2007)	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008 \$ 44,808 \$ 1,829 \$ 68 \$ 21,514,909	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645 \$ - \$ - \$ 5,689,448	Disposals	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653 \$ 44,808 \$ 1,829 \$ 68 \$ 27,204,357	\$ 109,200 \$ 140,323 \$ - \$ 2,844,724 \$ 54,672	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331 \$ 44,808 \$ 1,829 \$ 68 \$ 24,359,633	% 4% 20% 30% 100% 8% 45% 30% 8%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585 \$ 823 \$ 20 \$ 1,948,771	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564 \$ 140,323 \$ 41,223 \$ 1,006 \$ 48 \$ 25,255,586 \$ 118,385
1 8 10 12 17 45 46 47	CCA and CEC Schedule Class Description Distribution System - post 1987 General Office/Stores Equip Computer Hardware / Vehicles Computer Software Parking Lots, sidewalks Computers & Systems Software (post Mar 22, 2004) Data Network Infrastructure Equipment (post Mar 22,2004) Distribution System (post February 2005) Computers & Systems Software (post Mar 18, 2007) Buildings (post March 18, 2007)	UCC Test Year Opening Balance \$ 21,225,176 \$ 786,689 \$ 645,606 \$ 48,008 \$ 44,808 \$ 1,829 \$ 68 \$ 21,514,909 \$ 86,913	Additions \$ - \$ 72,250 \$ 218,400 \$ 280,645 \$ - \$ - \$ 5,689,448 \$ 109,344 \$ -	Disposals	UCC Before 1/2 Yr Rule \$ 21,225,176 \$ 858,939 \$ 864,006 \$ 328,653 \$ 44,808 \$ 1,829 \$ 68 \$ 27,204,357 \$ 196,257 \$ 61,046	\$ 109,200 \$ 140,323 \$ - \$ 2,844,724 \$ 54,672	\$ 21,225,176 \$ 822,814 \$ 754,806 \$ 188,331 \$ 44,808 \$ 1,829 \$ 68 \$ 24,359,633 \$ 141,585 \$ 61,046	% 4% 20% 30% 100% 8% 45% 30% 8%	Year CCA \$ 849,007 \$ 164,563 \$ 226,442 \$ 188,331 \$ 3,585 \$ 823 \$ 20 \$ 1,948,771 \$ 77,872 \$ 3,663	End of Test Year \$ 20,376,169 \$ 694,376 \$ 637,564 \$ 140,323 \$ 41,223 \$ 1,006 \$ 48 \$ 25,255,586 \$ 118,385 \$ 57,383

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX C Filed: April 4, 2014 Page 2 of 3

TAXABLE INCOME									
		2014 Test Year as Filed		Updated through Interrogatory Responses		Updated through Settlement		Change Settlement to 2014 Test Year as Filed	
Income Before PILs/Taxes	\$	1,932,410	\$	1,999,922	\$	1,959,500	\$	27,090	
Additions:									
Amortization of tangible assets	\$	2,117,957	\$	2,081,872	\$	2,071,624	\$	(46,333)	
Non-deductible meals and entertainment expense		9,032		10,763		10,763		1,731	
Prior year apprenticeship job creation tax credit		2,000		2,000		2,000		-	
Ontario Specified Tax Credits		26,000		26,000		26,000		-	
Total Additions	\$	2,154,989	\$	2,120,635	\$	2,110,387	\$	(44,602)	
Deductions:									
Gain on disposal of assets per financial statements	\$	13,940	\$	13,940	\$	13,940	\$	-	
Capital cost allowance from Schedule 8	Ī	3,493,374		3,402,542		3,463,075		(30,299)	
Cumulative eligible capital deduction from Schedule 10 CEC		39,092		39,092		14,448		(24,644)	
Total Deductions	\$	3,546,406	\$	3,455,574	\$	3,491,463	\$	(54,943)	
REGULATORY TAXABLE INCOME	\$	540,993	\$	664,983	\$	578,424	\$	37,431	

DETAILED TAX CALCULATIONS												
		· Tes	st Year led	Inte	rrog	through patory nses			through ment	Change Settlem 2014 Test Ye as Filed		t Year
Taxable Income		\$	540,993		\$	664,983		\$	578,425		\$	37,432
Combined Tax Rate												
Ontario Tax Rate	5.03%			6.24%			5.45%					
Federal tax rate	15.00%			15.00%			15.00%					
Combined tax rate	20.03%			21.24%			20.45%					
Total Income Taxes		\$	108,363		\$	141,220		\$	118,283		\$	9,920
Tax Credits												
Investment Tax Credits		\$	2,000		\$	2,000		\$	2,000		\$	-
Miscellaneous Tax Credits		\$	26,000		\$	26,000		\$	26,000		\$	-
Total Tax Credits		\$	28,000		\$	28,000		\$	28,000		\$	-
Income Tax Provision		\$	80,363		\$	113,220		\$	90,283		\$	9,920
Income Tax Provision Gross Up	79.97%	\$	20,129	78.76%	\$	30,527	79.55%	\$	23,208		\$	3,079
Income Tax (grossed-up)		\$	100,492		\$	143,748		\$	113,490		\$	12,998
		Ψ	100,402		Ψ	140,740		Ψ	110,400		Ψ	12,000
Ontario Capital Tax					_			_				
(not grossed-up)		\$	-		\$	-		\$	-		\$	-
PILS/TAX PROVISION FOR YEAR		\$	100,492		\$	143,748		\$	113,490		\$	12,998
TIEG/TAXT ROVIGIONT ON TEAK		Ψ	100,432		Ψ	143,740		Ψ	110,400		Ψ	12,

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX D

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX D

2014 Test Year Income Tax PILs Work Form

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 1 of 27



Income Tax/PILs Workform for 2014 Filers

Version 2.0

Utility Name	Haldimand County Hydro Inc.	
Assigned EB Number	EB-2013-0134	
	Language A. Onett Figure Manager	
Name and Title	Jacqueline A. Scott, Finance Manager	
Phone Number	905-765-5211 ext.2237	
Thone Humber	JOO TOO GETT GALLEOT	
Email Address	jscott@hchydro.ca	
Date	Updated March 28, 2014 - Settlement	
Last COS Re-based Year	2010	

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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

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

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 2 of 27



Income Tax/PILs Workform for 2014 Filers

1. Info
A. Data Input Sheet
B. Tax Rates & Exemptions
C. Sch 8 Hist
D. Schedule 10 CEC Hist
E. Sch 13 Tax Reserves Hist
F. Sch 7-1 Loss Cfwd Hist
G. Adj. Taxable Income Historic
H. PILs, Tax Provision Historic
I. Schedule 8 CCA Bridge Year
J. Schedule 10 CEC Bridge Year

K. Sch 13 Tax Reserves Bridge
L. Sch 7-1 Loss Cfwd Bridge
M. Adj. Taxable Income Bridge
N. PILs, Tax Provision Bridge
O. Schedule 8 CCA Test Year
P. Schedule 10 CEC Test Year
Q Sch 13 Tax Reserve Test Year
R. Sch 7-1 Loss Cfwd
S. Taxable Income Test Year
T. PILs, Tax Provision

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 3 of 27



Income Tax/PILs Workform for 2014 Filers

Rate Base			\$	52,337,079	
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	т	\$	2,093,483	W = S * T
Deemed Long Term Debt %	56.00%		\$	29.308.764	W = S * U
Deemed Equity %	40.00%	V	\$	20,934,832	Y=S*V
20000 244) //	1010070		Ψ	20,00 .,002	, = 0 .
Short Term Interest Rate	2.11%	Z	\$	44,172	AC = W * Z
Long Term Interest	2.89%	AA	\$	847,023	AD = X * AA
Return on Equity (Regulatory Income)	9.36%	AB	\$	1,959,500	AE = Y * AB
Return on Rate Base			\$	2,850,696	AF = AC + AD + AE

Questions that must be answered	Historic	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	Yes	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
 Did the applicant pay dividends? If Yes, please describe what was the tax treatment in the manager's summary. 	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Tax Rates Federal & Provincial As of June 20, 2012	Effective January-01-11	Effective January-01-12	Effective January-01-13	Effective January-01-14
Federal income tax				
General corporate rate	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%
Rate reduction	-11.50%	-13.00%	-13.00%	-13.00%
	16.50%	15.00%	15.00%	15.00%
Ontario income tax	11.75%	11.50%	11.50%	11.50%
Combined federal and Ontario	28.25%	26.50%	26.50%	26.50%
Federal & Ontario Small Business				
Federal small business threshold	500.000	500.000	500.000	500.000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000
Chane Chan Bashess Throshold	000,000	000,000	000,000	000,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	22,109,558		22,109,558
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988			0
8	General Office/Stores Equip	926,749		926,749
10	Computer Hardware/ Vehicles	667,015		667,015
10.1	Certain Automobiles			0
12	Computer Software			0
13 ₁	Lease # 1			0
13 2	Lease #2			0
13 ₃	Lease # 3			C
13 4	Lease # 4			C
14	Franchise			C
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			C
42	Fibre Optic Cable			C
43.1	Certain Energy-Efficient Electrical Generating Equipment			C
43.2	Certain Clean Energy Generation Equipment			C
45	Computers & Systems Software acq'd post Mar 22/04	3,326		3,326
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	97		97
47	Distribution System - post February 2005	21,143,554		21,143,554
50	Data Network Infrastructure Equipment - post Mar 2007	114,725		114,725
52	Computer Hardware and system software			0
95	CWIP			0
1b	Buildings (March 2007)	63,446		63,446
17	Parking Lots, sidewalks	48,704		48,704
				0
				0
				0
				0
				0
				0
				C
				C
_	SUB-TOTAL - UCC	45,077,174	0	45,077,174

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 6 of 27



Income Tax/PILs Workform for 2014 Filers

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				238,637
Additions Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtota	I		_	238,637
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtota	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				238,637
Current Year Deduction		238,637	x 7% =	16,705
Cumulative Eligible Capital - Closing Balance				221,932



Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			1 0
Tax Reserves Not Deducted for accounting	nurnococ		
Reserve for doubtful accounts ss. 20(1)(I)	Jui poses		
Reserve for goods and services not delivered			(
ss. 20(1)(m)			(
Reserve for unpaid amounts ss. 20(1)(n)			(
Debt & Share Issue Expenses ss. 20(1)(e)			
Other tax reserves			(
CHIOI LEX TOGGIVES			(
			(
			(
			(
75. 4. 1			
Total	0	0	(
Financial Statement Reserves (not deductib	e for Tax Purposes)		
General Reserve for Inventory Obsolescence			(
(non-specific)			
General reserve for bad debts			(
Accrued Employee Future Benefits:			(
- Medical and Life Insurance			(
-Short & Long-term Disability			(
-Accmulated Sick Leave			(
- Termination Cost			(
 Other Post-Employment Benefits 			(
Provision for Environmental Costs			(
Restructuring Costs			(
Accrued Contingent Litigation Costs			(
Accrued Self-Insurance Costs			(
Other Contingent Liabilities			(
Bonuses Accrued and Not Paid Within 180			
Days of Year-End ss. 78(4)			,
Unpaid Amounts to Related Person and Not			
Paid Within 3 Taxation Years ss. 78(1)			
Other			(
			(
			(
Total	0	0	

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Income Tax/PILs Workform for 2014 Filers

Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historic			0
Net Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historic			0



Adjusted Taxable Income - Historic Year

	T2S1 line	Total for Legal	Non-Distribution	Historic
	#	Entity	Eliminations	Wires Only
Income before PILs/Taxes	Α	781,585		781,585
Additions:		, , , , , , , , , , , , , , , , , , , ,		,
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	3,940,606		3,940,606
Amortization of intangible assets	106	0,010,000		0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112			0
Taxable Capital Gains	113	53,282		53,282
Political Donations	113	33,202		03,202
	116			0
Deferred and prepaid expenses	118			0
Scientific research expenditures deducted on financial statements				0
Capitalized interest	119			
Non-deductible club dues and fees	120	0.000		0
Non-deductible meals and entertainment expense	121	9,032		9,032
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126			0
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions	l			1
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
Ontario Co-operative Education Tax Credit	294	8,167		8,167
Ontario Co-operative Education Tax Credit Ontario Apprenticeship Training Tax Credit	294	20,000		20,000
ARO Accretion expense	290	20,000		20,000
Capital Contributions Received (ITA 12(1)(x))				0
				0
Lease Inducements Received (ITA 12(1)(x))				
Deferred Revenue (ITA 12(1)(a))				
Prior Year Investment Tax Credits received		0.100.0==		0.400.000
Regulatory Liabilities 2012 excluding capital		2,106,320		2,106,320

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				- 3
Provision for income taxes - current		507,107		507,107
Provision for income taxes - future		-344,529		-344,529
		,		,
	-			
Total Additions		6,299,985	0	6,299,98
Deductions:				
Gain on disposal of assets per financial statements	401	112,536		112,53
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	3,220,597		3,220,59
Terminal loss from Schedule 8	404			
Cumulative eligible capital deduction from Schedule 10	405	16,705		16,70
Allowable business investment loss	406	-,		· .
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411			
Tax reserves claimed in current year	413			
Reserves from financial statements - balance at beginning of year	414			
	414			
Contributions to deferred income plans	305			
Book income of joint venture or partnership				
Equity in income from subsidiary or affiliates	306			-
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			(
Capital Lease Payments	391			
Non-taxable imputed interest income on deferral and variance accounts	392			ı
	393			
	394			
ARO Payments - Deductible for Tax when Paid				
ITA 13(7.4) Election - Capital Contributions Received				
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				
Deferred Revenue - ITA 20(1)(m) reserve				
Principal portion of lease payments				
Lease Inducement Book Amortization credit to income	+			
Financing fees for tax ITA 20(1)(e) and (e.1)				
Accumulated Amortization of Regulatory Assets 2011	-	489,338		489,33
Regulatory Liabilities 2011 excluding capital	-	1,154,609		1,154,60
	+	38,743		38,74
Apprenticeship Training and Co-operative Education Investment Tax Credits		36,743		30,74
Total Deductions		5,032,528	0	5,032,52
Net Income for Tax Purposes		2,049,042	0	2,049,04
Charitable donations from Schedule 2	311			
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			
Non-capital losses of preceding taxation years from Schedule 4	331			
	331			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			
	335			
Limited partnership losses of preceding taxation years from Schedule 4	335			
TAVARI E INCOME		0.040.045		0.040.01
TAXABLE INCOME		2,049,042	0	2,049,042

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\$ 493,466 R = N - Q



Income Tax/PILs Workform for 2014 Filers

PILs Tax Provision - Historic Year

Corporate PILs/Income Tax Provision for Historic Year

Note: Input the actual information	from the tax returns for the historic year.						W	ires Only
Regulatory Taxable Income							\$	2,049,042 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	В	\$	235,640	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction (negative)	500,000 -7.00%	D E	-\$	35,000	F = D * E		
Ontario Income tax							\$	200,640 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate				9.79% 15.51%	K = J / A L		25.30% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits							\$ \$ \$	518,475 N = A * M 350 O 24,659 P 25,009 Q = O + P



Schedule 8 CCA - Bridge Year

Class	Class Description	CC Regulated listoric Year	Additions		Disposals Negative)	C Before 1/2 Yr Adjustment	A	Year Rule {1/2 dditions Less Disposals}	Reduced UCC	Rate %	Bri	dge Year CCA	ucc	End of Bridge Year
1	Distribution System - post 1987	\$ 22,109,558				\$ 22,109,558	\$	-	\$ 22,109,558	4%	\$	884,382	\$	21,225,176
	Non-residential Buildings Reg. 1100(1)(a.1) election					\$ -	\$	-	\$ -	6%	\$		\$	-
	Distribution System - pre 1988					\$ -	\$	-	\$ -	6%	\$		\$	-
	General Office/Stores Equip	\$ 926,749	51,345	-\$	1,023	\$ 977,071	\$	25,161	\$ 951,910	20%	\$	190,382	\$	786,689
10	Computer Hardware/ Vehicles	\$ 667,015	\$ 260,503	-\$	50,273	\$ 877,245	\$	105,115	\$ 772,130	30%	\$	231,639	\$	645,606
10.1	Certain Automobiles					\$	\$	-	\$ -	30%	\$	-	\$	-
12	Computer Software		\$ 96,016			\$ 96,016	\$	48,008	\$ 48,008	100%	\$	48,008	\$	48,008
13 1	Lease # 1					\$	\$	-	\$ -		\$	-	\$	-
13 2	Lease #2					\$	\$	-	\$ -		\$	-	\$	-
13 3	Lease # 3					\$	\$	-	\$ -		\$	-	\$	-
13 4	Lease # 4					\$	\$	-	\$ -		\$	-	\$	-
14	Franchise					\$	\$	-	\$ -		\$	-	\$	-
	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs					\$	\$	-	\$ -	8%	\$	-	\$	-
42	Fibre Optic Cable					\$	\$	-	\$ -	12%	\$	-	\$	-
43.1	Certain Energy-Efficient Electrical Generating Equipment					\$	\$	-	\$ -	30%	\$	-	\$	-
43.2	Certain Clean Energy Generation Equipment					\$	\$	-	\$ -	50%	\$	-	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$ 3,326				\$ 3,326	\$	-	\$ 3,326	45%	\$	1,497	\$	1,829
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 97				\$ 97	\$	-	\$ 97	30%	\$	29	\$	68
	Distribution System - post February 2005	\$ 21,143,554	\$ 3,845,829	-\$	1,697,038	\$ 23,292,345	\$	1,074,396	\$ 22,217,950	8%	\$	1,777,436	\$	21,514,909
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 114,725	\$ 48,671			\$ 163,396	\$	24,336	\$ 139,061	55%	\$	76,483	\$	86,913
52	Computer Hardware and system software					\$	\$	-	\$ -	100%	\$	-	\$	-
95	CWIP					\$	\$	-	\$ -		\$	-	\$	-
1b	Buildings (March 2007)	\$ 63,446	\$ 1,450			\$ 64,896	\$	725	\$ 64,171	6%	\$	3,850	\$	61,046
17	Parking Lots, sidewalks	\$ 48,704				\$ 48,704	\$	-	\$ 48,704	8%	\$	3,896	\$	44,808
						\$	\$	-	\$ -		\$	-	\$	-
						\$	\$	-	\$ -		\$	-	\$	-
						\$	\$	-	\$ -		\$	-	\$	-
						\$	\$	-	\$ -		\$	-	\$	-
						\$ -	\$	-	\$ -		\$	-	\$	-
						\$ -	\$	- 1	\$ -		\$	-	\$	-
						\$ -	\$	-	\$ -		\$	-	\$	-
						\$ -	\$	-	\$ -		\$	-	\$	-
	TOTAL	\$ 45,077,174	\$ 4,303,814	-\$	1,748,334	\$ 47,632,654	\$	1,277,740	\$ 46,354,914		\$	3,217,603	\$	44,415,051

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Income Tax/PILs Workform for 2014 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital				221,932
Additions Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
transfer of an ESF to the Supplication and Finday, December 20, 2002		=	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal	I		_	221,932
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				221,932
Current Year Deduction		221,932	x 7% =	15,535
Cumulative Eligible Capital - Closing Balance				206,397



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

				Bridge Year Adjustments				
Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Bridge Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0

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Income Tax/PILs Workform for 2014 Filers

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0



Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	Α	4,116,681
_		
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	2,129,050
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	10,763
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	



Adjusted Taxable Income - Bridge Year

Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit		
Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
Apprenticeship Tax Credit	295	19,000
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		350
Total Additions		2,159,163
Deductions:		, ,
Gain on disposal of assets per financial statements	401	13,492
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	3,217,603
Terminal loss from Schedule 8	404	,
Cumulative eligible capital deduction from	405	15,535
Schedule 10		
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
ino nature or the item)		



Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted		
for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on		
deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions		
Received		
ITA 13(7.4) Election - Apply Lease		
Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments Lease Inducement Book Amortization credit		
to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		3,246,630
Net Income for Tax Purposes		3,029,214
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		3,029,214



PILS Tax Provision - Bridge Year

Wires Only

Regulatory Taxable Income \$\\$3,029,214 \] A

Ontario Income Taxes

 Income tax payable
 Ontario Income Tax
 11.50%
 B
 \$ 348,360
 C = A * B

Small business credit Ontario Small Business Threshold \$ 500,000 D

Rate reduction -7.00% E -\$ 35,000 F = D*E

Ontario Income tax \$ 313,360 J = C + F

Combined Tax Rate and PILs Effective Ontario Tax Rate 10.34% K = J / A

ederal tax rate 15.00% L

Combined tax rate 25.34% M = K + L

Total Income Taxes \$ 767,742 N = A * M

Investment Tax Credits \$ 2,000 O
Miscellaneous Tax Credits \$ 19,000 P

Corporate PILs/Income Tax Provision for Bridge Year \$\\$746,742 \ R = N - Q

Note:

^{1.} This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Schedule 8 CCA - Test Year

Class	Class Description	CC Test Year ening Balance	Additions	Disposals (Negative)	 C Before 1/2 Yr Adjustment	2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Te	est Year CCA	UC	C End of Test Year
1	Distribution System - post 1987	\$ 21,225,176			\$ 21,225,176	\$ -	\$ 21,225,176	4%	\$	849,007	\$	20,376,169
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$	-	\$	-
2	Distribution System - pre 1988	\$ -			\$ -	\$ -	\$ -	6%	\$	-	\$	-
8	General Office/Stores Equip	\$ 786,689	72,250		\$ 858,939	\$ 36,125	\$ 822,814	20%	\$	164,563	\$	694,376
10	Computer Hardware/ Vehicles	\$ 645,606	218,400		\$ 864,006	\$ 109,200	\$ 754,806	30%	\$	226,442	\$	637,564
10.1	Certain Automobiles	\$			\$ -	\$ -	\$ -	30%	\$	-	\$	-
12	Computer Software	\$ 48,008	280,645		\$ 328,653	\$ 140,323	\$ 188,331	100%	\$	188,331	\$	140,323
13 1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$	-	\$	-
13 2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$	-	\$	-
13 3	Lease # 3	\$			\$ -	\$ -	\$ -		\$	-	\$	-
13 4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$	-	\$	-
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$	-	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	\$ -			\$ -	\$ -	\$ -	8%	\$	-	\$	-
42	Fibre Optic Cable	\$			\$ -	\$ -	\$ -	12%	\$	-	\$	-
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$	-	\$	-
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$	-	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,829			\$ 1,829	\$ -	\$ 1,829	45%	\$	823	\$	1,006
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 68			\$ 68	\$ -	\$ 68	30%	\$	20	\$	48
47	Distribution System - post February 2005	\$ 21,514,909	5,689,448		\$ 27,204,357	\$ 2,844,724	\$ 24,359,633	8%	\$	1,948,771	\$	25,255,586
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 86,913	109,344		\$ 196,257	\$ 54,672	\$ 141,585	55%	\$	77,872	\$	118,385
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$	-	\$	-
95	CWIP	\$ -			\$ -	\$ -	\$ -	0%	\$	-	\$	-
1b	Buildings (March 2007)	\$ 61,046			\$ 61,046	\$ -	\$ 61,046	6%	\$	3,663	\$	57,383
17	Parking Lots, sidewalks	\$ 44,808			\$ 44,808	\$ -	\$ 44,808	8%	\$	3,585	\$	41,223
					\$	\$ -	\$ -	0%	\$	-	\$	-
					\$ -	\$ -	\$ -	0%	\$	-	\$	-
					\$ -	\$ -	\$ -	0%	\$	-	\$	-
					\$ -	\$ -	\$ -	0%	\$	-	\$	-
			·	·	\$ -	\$ -	\$ -	0%	\$	-	\$	-
					\$ -	\$ -	\$ -	0%	\$		\$	-
					\$ -	\$ -	\$ -	0%	\$	-	\$	-
					\$ -	\$ -	\$ -	0%	\$	-	\$	-
	TOTAL	\$ 44,415,051	\$ 6,370,087	\$ -	\$ 50,785,138	\$ 3,185,044	\$ 47,600,095		\$	3,463,075	\$	47,322,063

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Income Tax/PILs Workform for 2014 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital					206,397
Additions Cost of Eligible Capital Property Acquired during Test Year					
Other Adjustments		0			
	Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002		0	x 1/2 =	0	
			=	0	0
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			_	206,397
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance					206,397
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Inc	ome")		206,397	x 7% =	14,448
Cumulative Eligible Capital - Closing Balance				·	191.949



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

				Test Year Adjustments		1		
Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year	Change During the Year	Disallowed Expenses
				-				
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 23 of 27



Income Tax/PILs Workform for 2014 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

Net Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0



Taxable Income - Test Year

Tuxubio Illoonio Tool Toul	
	Test Year
	Taxable
	Income
Net Income Before Taxes	1,959,500

	T2 S1 line #	
dditions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	2,071,624
2-4 ADJUSTED ACCOUNTING DATA P489	104	2,071,02
Amortization of intangible assets	106	
2-4 ADJUSTED ACCOUNTING DATA P490		
Recapture of capital cost allowance from	107	
Schedule 8		
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or		
partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss in equity of substitutines and anniates Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on	118	
financial statements	440	
Capitalized interest	119	
Non-deductible club dues and fees Non-deductible meals and entertainment	120	
	121	10,76
expense	400	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	
Reserves from financial statements- balance at end of year	126	
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Chare locae expense	200	

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 25 of 27

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
Apprenticeship Tax Credits	295	26,000
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		2,000
Total Additions		2,110,387
Deductions:		
Gain on disposal of assets per financial	401	13,940
statements Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	3,463,075
Terminal loss from Schedule 8	404	0,100,070
Cumulative eligible capital deduction from Schedule 10 CEC	405	14,448
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	(
Reserves from financial statements - balance at		
beginning of year	414	(
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
	306	
Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the	306	

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX D Filed: April 4, 2014 Page 26 of 27

Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Fotal Deductions		3,491,46
otal Deductions		3,431,40
NET INCOME FOR TAX PURPOSES		578,42
Charitable donations	311	
axable dividends received under section 112 or	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years Please show calculation)	332	
imited partnership losses of preceding taxation rears from Schedule 4	335	
REGULATORY TAXABLE INCOME		578,42



PILs Tax Provision - Test Year

								Wires Only
Regulatory Taxable Income								\$ 578,425 A
Ontario Income Taxes Income tax payable	Ontario Income Tax		11.50%	В	\$	66,519	C = A * B	3
Small business credit	Ontario Small Business Threshold Rate reduction	\$	500,000 -7.00%	D E	-\$	35,000	F = D * E	:
Ontario Income tax								\$ 31,519 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate					5.45% 15.00%	K = J / A L	20.45% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits								\$ 118,283 N = A * M \$ 2,000 O \$ 26,000 P \$ 28,000 Q = O + P
Corporate PILs/Income Tax Provision							\$ 90,283 R = N - Q	
Corporate PILs/Income Tax Provision Gross Up ¹						79.55%	S = 1 - M	\$ 23,208 T = R / S - R
Income Tax (grossed-up)								\$ 113,490 U = R + T

Note

^{1.} This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX E

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX E

OEB Appendix 2-H

"Other Operating Revenue"

USoA#	USoA Description	2010 2011 2012 Actual Actual Actual		2013 Actual	2014 Test Year as Filed		Updated through Settlement		Sett 2014	change lement to Test Year s Filed		
	Reporting Basis		CGAAP	CGAAP	CGAAP	CGAAP		CGAAP		CGAAP	С	GAAP
4235	Specific Service Charges	\$	136,247	\$ 109,529	\$ 122,565	\$ 114,107	\$	120,987	\$	120,987	\$	-
4225	Late Payment Charges		349,416	289,018	319,383	358,659		310,717		328,717		18,000
4082	Retail Services Revenue		31,747	29,584	26,639	23,936		26,720		26,720		-
4084	STR Revenues		1,045	841	498	382		1,010		1,010		-
4086	SSS Administration Revenue		64,723	65,103	58,184	58,847		68,148		68,148		-
4210	Rent from Electric Property		80,923	86,987	76,396	83,239		76,226		76,226		-
4305	Regulatory Debits											
4324	Special Purpose Charge Recovery		94,692	46,517								
4325	Revenues from Merchandise		18,976	22,402	19,646	26,248		16,873		16,873		-
4355	Gain on Disposition of Utility & Other Property		12,203	24,427	114,495	13,492		13,940		13,940		-
4360	Loss on Disposition of Utility & Other Property		(6,685)	(3,078)	(1,959)							
4375	Revenues from Non Rate-Regulated Utility Operations		365,737	364,650	374,857	375,366		374,205		407,205		33,000
4380	Expenses of Non Rate-Regulated Utility Operations		(1)									
4390	Miscellaneous Non-Operating Income		68,196	144,190	154,277	118,846		90,585		130,204		39,619
4405	Interest and Dividend Income		27,884	28,211	42,514	65,826		38,650		38,650		-
	ervice Charges	\$	136,247	\$ 109,529	\$ 122,565	114,107		120,987	\$	120,987		-
	ent Charges	\$	349,416	\$ 289,018	\$ 319,383	358,659		310,717	_	328,717	\$	18,000
	rating Revenues	\$	178,438	\$ 182,515	\$ 161,717	166,404	_	172,104	\$	172,104		-
Other Incor	me and Deductions	\$	581,002	\$ 627,319	\$ 703,830	\$ 599,778	\$	534,253	\$	606,872	\$	72,619
Total		\$	1,245,103	\$ 1,208,381	\$ 1,307,495	\$ 1,238,948	\$	1,138,061	\$	1,228,680	\$	90,619

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Test Year as Filed	Updated through Settlement	Change Settlement to 2014 Test Year as Filed
Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	CGAAP
Account 4082 - Retail Service Revenue							
Retail Service Agreement Revenue	31,747	29,584	26,639	23,936	26,720	26,720	-
Total	31,747	29,584	26,639	23,936	26,720	26,720	-
Account 4084 - STR Revenue							
Retail Service Transaction Requests (STR) Revenue	1,045	841	498	382	1,010	1,010	-
Total	1,045	841	498	382	1,010	1,010	-
Account 4086 - SSS Administration Revenue	04.700	05.400	50.404	50.047	00.440	00.440	
SSS Administration Revenue	64,723	65,103	58,184	58,847	68,148	68,148	-
Total Account 4210 - Rent from Electric Property	64,723	65,103	58,184	58,847	68,148	68,148	-
Pole Rental Revenue	80,923	86,987	76,396	83,239	76,226	76,226	_
Pole Rental Revenue Total	80,923	86,987	76,396	83,239	76,226	76,226	-
TOTAL OTHER OPERATING REVENUE	178,438	182,515	161,717	166,404	172,104	172,104	-
	170,438	102,315	101,717	100,404	172,104	172,104	•
Account 4305 - Regulatory Debits				(4.450.40.0			
PPE Useful Lives Adjustment (effective January 1, 2013)				(1,459,184)			
Total Account 4324 - Special Purpose Charge Recovery	-	-	-	(1,459,184)	-	-	-
Special Purpose Charge Recovery	94,692	46,517					
Total Account 4325 - Revenues from Merchandis, Jobbing, Etc.	94,692	46,517	-	-	-	-	-
Profit from Sale of Services	18,976	22,402	19,646	26,248	16,873	16,873	_
Total	18,976	22,402	19,646	26,248	16,873	16,873	_
Account 4355 - Gain on Disposition of Utility & Other Property	10,370	22,402	13,040	20,240	10,073	10,073	
Gain on Disposal of Other Property	12,203	24,427	114,495	13,492	13,940	13,940	-
Total	12,203	24,427	114,495	13,492	13,940	13,940	_
Account 4360 - Loss on Disposition of Utility & Other Property	,	,	,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,-	
Loss on Disposal of Other Property	(6,685)	(3,078)	(1,959)				
Total	(6,685)	(3,078)	(1,959)	-	-	-	-
Account 4375 - Revenues from Non-Rate Regulated Operations							
Revenue from Water & Sewer Admin Fee (85%)	365,737	364,650	374,857	375,366	374,205	407,205	33,000
Total	365,737	364,650	374,857	375,366	374,205	407,205	33,000
Account 4380 - Expenses from Non-Rate Regulated Utility Operati							
Write-off of Balance in '1590' RAR account - activity after disposition approval unrecoverable	(1)						
Total	(1)	-	-	-	-	-	-
Account 4390 - Miscellaneous Non-Operating Income							
Revenues from Long-term Load Transfers	59,422	59,538	92,807	37,667	52,400	52,400	-
Revenues from Short-term Load Transfers Revenue from Lawyers Letters	1,860	74,704 1,965	52,644 2,370	15,981 2,250	2,487	2,487	_
Proceeds - from sale of Enerconnect Limited Partnership	4,775	4,736	2,010	2,200	2,407	2,407	
Revenue from Theft of Power		2,482	747	10,334			
"Caledonia Class Action" settlement compensation award - Douglas Creek Estates (Native occupation)			5,000				
Revenue from Generator Admin Fees (RESOP, FIT, HOEP)				27,990	35,663	35,663	-
Revenue from Cost Contribution Agreement - Renewable				24.000		20.640	20.640
Transmission Project (Distribution Line Infrastructure Improvements) Other Miscellaneous Income	2,139	765	709	24,088 536	35	39,619 35	39,619
Total	68,196	144,190	154,277	118,846	90,585	130,204	39,619
Account 4405 - Interest and Dividend Income	33,.50	,	.0.,2.1	1.0,0.0	33,000	.00,207	30,0.0
Interest on Bank Account	27,332	27,529	41,984	65,405	38,188	38,188	-
Mortgage Interest	552	545	530	421	462	462	-
Miscellaneous Interest	07.00:	137	10.51	05.00-	22.25	22.25	
Total	27,884	28,211	42,514	65,826	38,650	38,650	-
TOTAL OTHER INCOME AND DEDUCTIONS	581,002	627,319	703,830	(859,406)	534,253	606,872	72,619

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX F

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX F

2014 Revenue Requirement Work Form

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX F Filed: April 4, 2014 Page 1 of 9



Revenue Requirement Workform



Version 4.00

Utility Name	Haldimand County Hydro Inc.	
Service Territory	Haldimand County	
Assigned EB Number	EB-2013-0134	
Name and Title	Jacqueline A. Scott, Finance Manager	
Phone Number	905-765-5211 ext.2237	
Email Address	jscott@hchydro.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

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX F Filed: April 4, 2014 Page 2 of 9



Revenue Requirement Workform

6. Taxes_PILs

2. Table of Contents 7. Cost_of_Capital

3. Data Input Sheet 8. Rev Def Suff

4. Rate_Base 9. Rev_Reqt

5. Utility Income

Notes:

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



Revenue Requirement Workform

Data Input (1)

		Initial Application	(2)	Adjustments	Settlement Agreement				(6)	Adjustments	Per Board Decision	
1	Rate Base											
	Gross Fixed Assets (average) Accumulated Depreciation (average)	\$78,029,080 (\$31,344,380)	(5)	(\$1,158,565) \$169,891	\$	76,870,515 (\$31,174,489)			\$76,870,515 (\$31,174,489)			
	Allowance for Working Capital: Controllable Expenses Cost of Power	\$8,706,492 \$46,008,158		(\$1,004,956) \$1,632,415	\$	7,701,536 47,640,573			\$7,701,536 \$47,640,573			
	Working Capital Rate (%)	13.00%	(9)	ψ1,032,413	φ	12.00%	(9)		12.00%	(9)		
2	Utility Income Operating Revenues:											
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$12,847,288 \$12,874,552		(\$11,015) (\$854,006)		\$12,836,273 \$12,020,546		\$0 \$0	\$12,836,273 \$12,020,546			
	Specific Service Charges	\$27,730		\$0		\$27,730		\$0	\$27,730			
	Late Payment Charges	\$310,717		\$18,000		\$328,717		\$0	\$328,717			
	Other Distribution Revenue	\$144,374		\$0		\$144,374		\$0	\$144,374			
	Other Income and Deductions	\$655,240		\$72,619		\$727,859		\$0	\$727,859			
	Total Revenue Offsets	\$1,138,061	(7)	\$90,619		\$1,228,680		\$0	\$1,228,680			
	Operating Expenses:											
	OM+A Expenses	\$8,658,382		(\$489,417)	\$	8,168,965			\$8,168,965			
	Depreciation/Amortization	\$2,113,988		(\$46,023)	\$	2,067,965			\$2,067,965			
	Property taxes	\$48,110			\$	48,110			\$48,110			
	Other expenses											
3	Taxes/PILs											
	Taxable Income:											
	Adjustments required to arrive at taxable income	(\$1,391,417)	(3)			(\$1,381,076)			(\$1,381,076)			
	Utility Income Taxes and Rates: Income taxes (not grossed up)	\$80.363				\$90,283			\$90.283			
	Income taxes (grossed up)	\$100,492				\$113,490			\$113,490			
	Federal tax (%)	15.00%				15.00%			15.00%			
	Provincial tax (%)	5.03%				5.45%			5.45%			
	Income Tax Credits	(\$28,000)				(\$28,000)			(\$28,000)			
4	Capitalization/Cost of Capital Capital Structure:											
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%			56.0%			
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)		4.0%	(8)		
	Common Equity Capitalization Ratio (%)	40.0%				40.0%			40.0%			
	Prefered Shares Capitalization Ratio (%)	400.00/			_	400.00/			400.00/			
		100.0%				100.0%			100.0%			
	Cost of Capital											
	Long-term debt Cost Rate (%)	3.70%				2.89%			2.89%			
	Short-term debt Cost Rate (%)	2.07%				2.11%			2.11%			
	Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	8.98%				9.36%			9.36%			
	Freiered Shares Cost Rate (%)											

Notes:

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). General 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
- (3) (4) (5) Net of addbacks and deductions to arrive at taxable income.
- Average of Gross Fixed Assets at beginning and end of the Test Year

 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- 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 (6) outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- 4.0% unless an Applicant has proposed or been approved for another amount.

 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 (9) approved WCA factor for another distributor, with supporting rationale.



Rate Base and Working Capital

Rate Base

	Nate Base						
Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$78,029,080 (\$31,344,380) \$46,684,700	(\$1,158,565) \$169,891 (\$988,674)	\$76,870,515 (\$31,174,489) \$45,696,026	\$ - \$ - \$ -	\$76,870,515 (\$31,174,489) \$45,696,026
4	Allowance for Working Capital	(1)	\$7,112,905	(\$471,851)	\$6,641,053	\$-	\$6,641,053
5	Total Rate Base		<u>\$53,797,605</u>	(\$1,460,525)	\$52,337,079	\$ -	\$52,337,079

(1) Allowance for Working Capital - Derivation

Controllable Expenses		\$8,706,492	(\$1,004,956)	\$7,701,536	\$ -	\$7,701,536
Cost of Power		\$46,008,158	\$1,632,415	\$47,640,573	\$ -	\$47,640,573
Working Capital Base		\$54,714,650	\$627,459	\$55,342,109	\$ -	\$55,342,109
Working Capital Rate %	(2)	13.00%	-1.00%	12.00%	0.00%	12.00%
Working Capital Allowance	:	\$7.112.905	(\$471,851)	\$6.641.053	<u> </u>	\$6.641.053

10 <u>Notes</u> (2) (3)

6 7 8

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.

(3) Average of opening and closing balances for the year.



Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$12,874,552	(\$854,006)	\$12,020,546	\$ -	\$12,020,546
2	Other Revenue (1)\$1,138,061_	\$90,619	\$1,228,680	\$ -	\$1,228,680
3	Total Operating Revenues	\$14,012,613	(\$763,387)	\$13,249,226	\$ -	\$13,249,226
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$8,658,382 \$2,113,988 \$48,110 \$ - \$ -	(\$489,417) (\$46,023) \$ - \$ - \$ -	\$8,168,965 \$2,067,965 \$48,110 \$-	\$ - \$ - \$ - \$ -	\$8,168,965 \$2,067,965 \$48,110 \$-
9	Subtotal (lines 4 to 8)	\$10,820,480	(\$535,440)	\$10,285,040	\$ -	\$10,285,040
10	Deemed Interest Expense	\$1,159,231	(\$268,035)	\$891,196	\$ -	\$891,196
11	Total Expenses (lines 9 to 10)	\$11,979,711	(\$803,475)	\$11,176,236	\$-	\$11,176,236
12	Utility income before income taxes	\$2,032,902	\$40,088	\$2,072,990	\$-	\$2,072,990
13	Income taxes (grossed-up)	\$100,492	\$12,998	\$113,490	\$ -	\$113,490
14	Utility net income	\$1,932,410	\$27,090	\$1,959,500	\$ -	\$1,959,500
<u>Notes</u>	Other Revenues / Revenue	e Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$27,730 \$310,717 \$144,374 \$655,240	\$ - \$18,000 \$ - \$72,619	\$27,730 \$328,717 \$144,374 \$727,859	\$ - \$ - \$ - \$ - \$ -	\$27,730 \$328,717 \$144,374 \$727,859
	Total Revenue Offsets	\$1,138,061	\$90,619	\$1,228,680	\$ -	\$1,228,680



Taxes/PILs

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
	Determination of Taxable Income						
1	Utility net income before taxes	\$1,932,410		\$1,959,500		\$1,959,500	
2	Adjustments required to arrive at taxable utility income	(\$1,391,417)	(1)	(\$1,381,076)	(1)	(\$1,381,076)	
3	Taxable income	\$540,993		\$578,424		\$578,424	
	Calculation of Utility income Taxes						
4	Income taxes	\$80,363	(2)	\$90,283	(2)	\$90,283	
6	Total taxes	\$80,363	;	\$90,283		\$90,283	
7	Gross-up of Income Taxes	\$20,129	,	\$23,208		\$23,208	
8	Grossed-up Income Taxes	\$100,492	;	\$113,490		\$113,490	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$100,492	:	\$113,490		\$113,490	
10	Other tax Credits	(\$28,000)	(3)	(\$28,000)	(3)	(\$28,000)	
	Tax Rates						
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 5.03% 20.03%		15.00% 5.45% 20.45%		15.00% 5.45% 20.45%	

Notes

ATTC - Adjustments include 2 apprentices at \$10,000 maximum each for a total of \$20,000; plus CETC - 2 co-op students for a maximum of \$3,000 each for a total of \$6,000; plus ITC - adjustment for apprenticeship job creation of \$2,000 maximum.

Income taxes not grossedup include deduction for other tax credits detailed in note 1.

- in note 1
- Other tax credits detailed
- 3 in note 1



Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial A	Application		
	Dobt	(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	56.00%	\$30,126,659	3.70%	\$1,114,686
2	Short-term Debt	4.00%	\$2,151,904	2.07%	\$44,544
3	Total Debt	60.00%	\$32,278,563	3.59%	\$1,159,231
	Equity				
4	Common Equity	40.00%	\$21,519,042	8.98%	\$1,932,410
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$21,519,042	8.98%	\$1,932,410
7	Total	100.00%	\$53,797,605	5.75%	\$3,091,641
		Settlemen	nt Agreement		
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$29,308,764	2.89%	\$847,023
2	Short-term Debt	4.00%	\$2,093,483	2.11%	\$44,172
3	Total Debt	60.00%	\$31,402,247	2.84%	\$891,196
	Equity				
4	Common Equity	40.00%	\$20,934,832	9.36%	\$1,959,500
5	Preferred Shares	0.00%	\$-	0.00%	\$-
6	Total Equity	40.00%	\$20,934,832	9.36%	\$1,959,500
7	Total	100.00%	\$52,337,079	5.45%	\$2,850,696
		Per Boa	rd Decision		
		(%)	(\$)	(%)	(\$)
_	Debt	50.000/	****************	0.000/	00.47.000
8 9	Long-term Debt Short-term Debt	56.00% 4.00%	\$29,308,764 \$2,093,483	2.89%	\$847,023
10	Total Debt	60.00%	\$31,402,247	2.11%	\$44,172 \$891,196
10	Total Debt	00.0070	ψ31,402,241	2.0470	ψ031,130
	Equity	40.000/	000 004 000	0.000/	A4 050 500
11 12	Common Equity Preferred Shares	40.00%	\$20,934,832	9.36%	\$1,959,500
12	Total Equity	0.00% 40.00%	\$ - \$20,934,832	9.36%	\$ - \$1,959,500
13	. Juli Equity	40.0070	Ψ20,007,002	3.3070	ψ1,303,300
14	Total	100.00%	\$52,337,079	5.45%	\$2,850,696

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 colimn M and Adjustments in column I



Revenue Deficiency/Sufficiency

		Initial Appli	ication	Settlement A	greement	Per Board	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2	Revenue Deficiency from Below Distribution Revenue	\$12.847.288	\$27,264 \$12.847.288	\$12.836.273	(\$815,727) \$12,836,273	\$12.836.273	(\$815,727)
3	Other Operating Revenue Offsets - net	\$1,138,061	\$1,138,061	\$12,836,273	\$1,228,680	\$1,228,680	\$12,836,273 \$1,228,680
4	Total Revenue	\$13,985,349	\$14,012,613	\$14,064,953	\$13,249,226	\$14,064,953	\$13,249,226
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$10,820,480 \$1,159,231 \$11,979,711	\$10,820,480 \$1,159,231 \$11,979,711	\$10,285,040 \$891,196 \$11,176,236	\$10,285,040 \$891,196 \$11,176,236	\$10,285,040 \$891,196 \$11,176,236	\$10,285,040 \$891,196 \$11,176,236
	Total Goot and Expenses	\$11,979,711	\$11,979,711	\$11,170,230	\$11,170,230	\$11,170,230	\$11,170,230
9	Utility Income Before Income Taxes	\$2,005,638	\$2,032,902	\$2,888,717	\$2,072,990	\$2,888,717	\$2,072,990
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$1,391,417)	(\$1,391,417)	(\$1,381,076)	(\$1,381,076)	(\$1,381,076)	(\$1,381,076)
11	Taxable Income	\$614,221	\$641,485	\$1,507,641	\$691,914	\$1,507,641	\$691,914
12 13	Income Tax Rate Income Tax on Taxable Income	20.03% \$123,031	20.03% \$128,492	20.45% \$308,299	20.45% \$141,490	20.45% \$308,299	20.45% \$141,490
14	Income Tax Credits	(\$28,000)	(\$28,000)	(\$28,000)	(\$28,000)	(\$28,000)	(\$28,000)
15	Utility Net Income	\$1,910,607	\$1,932,410	\$2,608,418	\$1,959,500	\$2,608,418	\$1,959,500
16	Utility Rate Base	\$53,797,605	\$53,797,605	\$52,337,079	\$52,337,079	\$52,337,079	\$52,337,079
17	Deemed Equity Portion of Rate Base	\$21,519,042	\$21,519,042	\$20,934,832	\$20,934,832	\$20,934,832	\$20,934,832
18	Income/(Equity Portion of Rate Base)	8.88%	8.98%	12.46%	9.36%	12.46%	9.36%
19	Target Return - Equity on Rate Base	8.98%	8.98%	9.36%	9.36%	9.36%	9.36%
20	Deficiency/Sufficiency in Return on Equity	-0.10%	0.00%	3.10%	0.00%	3.10%	0.00%
21	Indicated Rate of Return	5.71%	5.75%	6.69%	5.45%	6.69%	5.45%
22	Requested Rate of Return on Rate Base	5.75%	5.75%	5.45%	5.45%	5.45%	5.45%
23	Deficiency/Sufficiency in Rate of Return	-0.04%	0.00%	1.24%	0.00%	1.24%	0.00%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$1,932,410 \$21,803 \$27,264 (1)	\$1,932,410 \$0	\$1,959,500 (\$648,918) (\$815,727) (1)	\$1,959,500 (\$0)	\$1,959,500 (\$648,918) (\$815,727) (1)	\$1,959,500 (\$0)

Notes: (1)

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



Revenue Requirement

Line No.	Particulars	Application		Agreement		Per Board Decision	
1	OM&A Expenses	\$8,658,382		\$8,168,965		\$8,168,965	
2	Amortization/Depreciation	\$2,113,988		\$2,067,965		\$2,067,965	
3	Property Taxes	\$48,110		\$48,110		\$48,110	
5	Income Taxes (Grossed up)	\$100,492		\$113,490		\$113,490	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$1,159,231		\$891,196		\$891,196	
	Return on Deemed Equity	\$1,932,410		\$1,959,500		\$1,959,500	
_	Service Revenue Requirement						
8	(before Revenues)	044 040 040		# 40.040.000		# 40.040.000	
	(before Revenues)	\$14,012,613		\$13,249,226		\$13,249,226	
9	Revenue Offsets	\$1,138,061		\$1,228,680		\$1,228,680	
10	Base Revenue Requirement	\$12,874,552		\$12,020,546		\$12,020,546	
10	(excluding Tranformer Owership Allowance credit adjustment)	ψ.Σ,σ. 1,σσΣ		ψ.2,020,0.10		Ψ.2,020,0.10	
11	Distribution revenue	\$12,874,552		\$12,020,546		\$12,020,546	
12	Other revenue	\$1,138,061		\$1,228,680		\$1,228,680	
						-	
13	Total revenue	\$14,012,613		\$13,249,226		\$13,249,226	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	(\$0)	(1)	(\$0)	(1)
Notes (1)	Line 11 - Line 8						

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX G

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134

Dated: November 15, 2013

APPENDIX G

Summary of Changes

		RATE BASE				
			Original - 2014 COS Rate Application Filing	Updated - 2014 COS Interrogatory Responses	Updated - 2014 COS Settlement Proposal	Rate Base Change
	Items Updated	Interrogatory Number				
Cost of Capital Parameter Updates						
Weighted Debt Rate	Long-Term Debt Rate (Updates to HCHI's Long-term financing)	EP # 23	3.70%	2.89%	2.89%	,
weignled Debt Rate	Short-Term Debt Rate (OEB Letter dated November 25, 2013)	Staff # 26	2.07%	2.11%	2.11%	
			3.59%	2.84%	2.84%	(0.75)%
Regulated Rate of Return	Return on Equity Rate (OEB Letter dated November 25, 2013)	Staff # 26	8.98%	9.36%	9.36%	
	Weighted Average Cost of Capital		5.75%	5.45%		(0.30)%
Working Capital Allowance						
Operations, Maintenance, & Administration Expenses	own load - increase of \$8,584 (HONI Sub-transmission rates updated to January 1, 2014 rate order, EB-2013-	1. EP # 6 b., Staff # 36 a., and VECC # 41;	\$ 8,706,491	\$ 8,617,075	\$ 8,217,075	\$ (489,41
	0141); 2. Regulatory Expenses - reduction of \$44,000 (OEB Cost Awards spread over 5-years); and	2. EP # 8; and				
	Miscellaneous Expenses - reduction of \$54,000 (Removal of Management Fee).	3. EP # 21 a.				
	4. Further reduction of \$400,000.	Settlement				
Cost of Power Expenses Note: 2010 Board-Approved does not included Embedded Distributor - HONI	Updated for the following: 1. Commodity and Global Adjustment ("GA") rates updated to November 1, 2013 OEB RPP pricing report issued October 17, 2013;	1. Staff # 27 and EP # 27;	46,008,158	47,402,229	47,640,574	1,632,41
	2. Non-RPP consumption updated to HCHI's 2013 actual % allocation (applies to GA);	2. Staff # 27 and EP # 27;				
	3. Retail Transmission Service rates (Network & Connection) updated to incorporate January 1, 2014 Uniform Transmission Rates (EB-2012-0031) and HONI Distribution Rates (EB-2013-0141) utilizing OEB's RTSR	3. Staff # 36 b., Staff # 27, EP # 27, and VECC #41;				
	models: 4. Rural Rate Assistance rate updated to new rate effective May 1, 2014 (EB-2013-0396);	4. Staff # 27 and EP # 27;				
	5. Low Voltage updated to incorporate HONI sub- transmission rates effective January 1, 2014 (EB-2013- 0141);	5. Staff # 36 a., EP # 6 b., Staff # 27, EP # 27, and VECC # 41; and				
	Smart Meter Entity charge updated to incorporate customer numbers from revised Load Forecast; and Load Forecast as noted below.	6. Staff # 27, Staff # 30, and EP # 27.				

		RATE BASE				
			Original - 2014 COS Rate Application Filing	Updated - 2014 COS Interrogatory Responses	Updated - 2014 COS Settlement Proposal	Rate Base Change
	Items Updated	Interrogatory Number				
Load Forecast	1. Updated with 2013 actual data as follows: (i) Customer numbers, (ii) Energy Billed/Unbilled (kWh), (iii) Demand Billed/Unbilled (kW), (iv) Purchases, (v) Heating & Cooling Degree Days, (vi) Employment Variable, and (vii) CDM Variable; 2. CDM allocation by customer class updated to include "Final 2012 OPA-CDM Verified Results"; 3. Manual Adjustment to CDM deducted from Billed Energy revised to exclude 2012 CDM energy savings; and 4. Loss Factor updated to 5-year average of 2009 to 2013 (@ 1.0655) (previously calculated on 2008 to 2012 @ 1.0663).		347,873,523 kWh (without HONI) 420,503,464 kWh (with HONI)	343,888,727 kWh (without HONI) 416,518,668 kWh (with HONI)	345,997,301 kWh (without HONI) 416,518,668 kWh (with HONI)	(1,876,222) kWh
	 2014 LRAMVA baseline adjusted for removal of the 2012 OPA-CDM energy savings; Employment variable for 2014 adjusted by 0.6% average (2003 to 2013) from the December 2013 number; and Loss Factor for Load Forecast purposes only the average of 2003 to 2013 - 1.0629. 	5. Settlement6. Settlement7. Settlement				
			\$ 54,714,649	\$ 56,019,304	\$ 55,857,649	\$ 1,143,000
Working Capital Calculation Only	OM&A Costs related to Water & Wastewater billing to be removed for purposes of calculating Working Capital Allowance	EP # 25 d. and Settlement			\$ (515,539)	\$ (515,539)
Working Capital Rate			13%	13%	12%	
Working Capital Allowance		(a)	\$ 7,112,904	\$ 7,282,510	\$ 6,641,053	\$ (471,851)
Average Capital Asset Balance for 201	1					
2014 Capital Asset Opening Balance Average NBV Change	2013 capital additions updated to actual spend	VECC # 19 and EP # 12 a.	\$ 44,754,221	\$ 43,615,106	\$ 43,585,271	\$ (1,168,950)
2014 Capital Asset Closing Balance Average NBV Change	2014 capital additions updated to now include 2013 capital project carryover Removal of capital contribution to Hydro One for Dunnville TS breaker position in the amount of \$441,675 - not in service until 2015; and Reduction of \$750,000 inclusive of \$441,675 resulting in additional reduction of 2014 capital spend in the amount of \$308,325.	VECC # 19 and EP # 12 b. 2. Settlement 3. Settlement	48,615,181	48,653,321	47,883,734	(731,447)
2014 Average Capital Asset Balance	Reduce average NBV of capital assets for those assets attributed to OPA-CDM programs at allocation factor of 1.77% (same as depreciation allocation) in the amount of \$38,476	(b)	\$ 46,684,701	\$ 46,134,213	\$ 45,734,502 \$ (38,476)	
Rate Base		EP#22 (c)	\$ 53,797,605	\$ 53,416,723	\$ 52,337,079	\$ (1,460,526)
Regulated Return on Capital		. ,				
Deemed Interest Expense			\$ 1,159,231	\$ 909,580	\$ 891,196	\$ (268,035)
Deemed Return on Equity			1,932,410		1,959,500	27,090
1		EP # 22	\$ 3,091,641	\$ 2,909,502	\$ 2,850,696	\$ (240,945)

	REVEN	UE REQUIREMENT	•				
				nal - 2014 COS e Application Filing	Updated - 2014 COS Interrogatory Responses	Updated - 2014 COS Settlement Proposal	Revenue Requirement Change
	Items Updated	Interrogatory Number					
Total Distribution Expenses							
	HONI Sub-Transmission Charges attributed to HONI's own load - increase of \$8,584 (HONI Sub-transmission rates updated to January 1, 2014 rate order, EB-2013-	1. EP # 6 b., Staff # 36 a., and VECC # 41;	\$	8,706,491	\$ 8,617,075	\$ 8,217,075	\$ (489,41
	0141); 2. Regulatory Expenses - reduction of \$44,000 (OEB Cost Awards spread over 5-years); and	2. EP # 8; and					
	Miscellaneous Expenses - reduction of \$54,000 (Removal of Management Fee).	3. EP # 21 a.					
	4. Further reduction of \$400,000.	4. Settlement					
Depreciation Expense	2014 capital additions updated to now include 2013 capital project carryover	1. VECC # 19 and EP # 12 b.		2,113,988	2,078,190	2,067,965	(46,023
	2. 2014 capital additions revised to reflect removal of capital contribution to Hydro One for the Dunnivlle TS breaker position and the additional reduction in capital of \$308,825.	2. Settlement					
	 		\$	10,820,479	\$ 10,695,265	\$ 10,285,040	\$ (535,439
Regulated Return on Capital		EP # 22	\$	3,091,641	\$ 2,909,502	\$ 2,850,696	\$ (240,945
Payment in Lieu of Taxes	Reduce 2014 Cumulative Eligible Capital calculation based on removal of 2014 capital for Dunnville TS breaker position; and	Settlement		100,492	143,748	113,490	12,998
	Move Computer Software 2013 and 2014 additions to Class 12 from Class 50 for Capital Cost Allowance calculations - per Auditors Class 50 is for systems software only.	2. Settlement					
Service Revenue Requirement			\$	14,012,612	\$ 13,748,515	\$ 13,249,226	\$ (763,386
Revenue Offsets							
Other Operating Revenue	Water & Wastewater billing revenue increase by 7.5% to a total of 92.5% with only 7.5% allocated to HCEI; results in an increase of \$33,000; Increase Late Payment Charges revenue by \$18,000 for a total of \$328,717 - represents an average of the 4	Settlement VECC IR # 45s and Settlement	\$	1,138,061	\$ 1,138,061	\$ 1,228,680	\$ 90,619
	historical years 2010 to 2013; and 3. Increase Miscellaneous revenue by \$39,619 on account of a Cost Contribution Agreement management fee to continue into 2014 only - spread over 5-years of rate term (\$198,095 / 5 years).	3. VECC IR # 45s and Settlement					
Base Revenue Requirement			\$	12,874,551	\$ 12,610,454	\$ 12,020,546	\$ (854,0

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX H

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134

Dated: November 15, 2013

APPENDIX H

OEB Appendix 2-I

"Load Forecast CDM Work Form"

	4 Year (2011-2014) kWh Target:									
		13,300,000								
	2011	2012	2013	2014	Tota					
2011 CDM Programs	11.72%	11.71%	11.71%	11.40%	46.54%					
2012 CDM Programs		7.61%	7.59%	7.59%	22.79%					
2013 CDM Programs			10.23%	10.23%	20.45%					
2014 CDM Programs			\ <u></u>	10.23%	10.23%					
Total in Year	11.72%	19.32%	29.52%	39.44%	100.00%					
		kWh								
2011 CDM Programs	1,558,701.00	1,557,464.00	1,557,464.00	1,515,688.00	6,189,317.00					
2012 CDM Programs		1,012,284.00	1,009,115.00	1,009,114.00	3,030,513.00					
2013 CDM Programs			1,360,056.67	1,360,056.67	2,720,113.33					
2014 CDM Programs				1,360,056.67	1,360,056.67					
Total in Year	1,558,701.00	2,569,748.00	3,926,635.67	5,244,915.33	13,300,000.00					

From each of the 2006-2010 CDM Final Report, 2011 CDM Final Report, and the 2012 CDM Final Report, issued by the OPA for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2014 into cells D31 to E33. The model will calculate the cumulative savings for all programs from 2006 to 2012 and determine the "net" to "gross" factor "g".

The Board has determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the Board in other 2013 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis.

	Net-to-Gross Conversion									
Is CDM adjustment being dor	s CDM adjustment being done on a "net" or "gross" basis?									
					"Net-to-Gross"					
		"Gross"	"Net"	Difference	Conversion Factor					
Persistence of Historical CDM	programs to 2014	kWh	kWh	kWh	('g')					
2006-2010 CDM programs		10125000	6135000							
2011 CDM program		Not Available	1515688							
2012 CDM program		Not Available	1009114							
2006 to 2011 OPA CDM programs: Persistence to		10125000	8659802	1465198	0.00%					
	•			·						

The default values represent the factor that each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from the drop-down menu for each cell, but must support its alternatives.

These factors do not mean that CDM programs are excluded, but also reflect the assumption that impacts of 2011 and 2012 programs are already implicitly reflected in the actual data for those years that are the basis for the load forecast prior to any manual CDM adjustment.

Weight Factor for Inclusion in CDM Adjustment to 2014 Load Forecast						
	2011	2012	2013	2014		
Weight Factor for each year's CDM program impact on 2014 load forecast	0	0	1	0.5	Utility can select "0", "0.5", or "1" from drop-down list	
Default Value selection rationale.	Persistence of 2011 CDM programs for the full year of 2012 means that all of 2011 CDM impact is assumed to be in the base forecast before the CDM Adjustment	•	Full year impact of 2013 CDM programs on adjustment for 2014 load forecast	Only 50% of 2014 CDM impact is used based on a half year rule		

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX H Filed: April 4, 2014 Page 2 of 2

The Amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2014, for assessing performance against the four-year target. The base amount for 2011-2013 is 0 (zero) for 2014 Cost of Service applications, as the utility rebased prior to the 2011-2014 CDM programs, and there was no adjustment to reflect the impacts of the 2011-2014 programs on the load forecast used to determine their last cost of service-based rates.

The proposed loss factor should correspond with the loss factor calculated in Appendix 2-R

The Manual Adjustment for the 2014 Load Forecast is the amount manually subtracted from the load forecast derived from the base forecast from historical data, and is intended to reflect the further CDM savings that the distributor needs to achieve assuming that they meet 100% of the 2011-2014 CDM target that is a condition of their target.

If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner, for both the LRAMVA and for the load forecast adjustment.

	2011	2012	2013 kWh	2014	Total for 2014
Amount used for CDM threshold for LRAMVA (2014)	1,515,688.00	1,009,114.00	1,360,056.67	1,360,056.67	5,244,915.33
Manual Adjustment for 2014 Load Forecast (billed basis)	-	-	1,360,057.00	680,028.00	2,040,085.00
Proposed Loss Factor (TLF)	1.0655%	Format: X.XX%			
Manual Adjustment for 2014 Load Forecast (system purchased basis)	-	-	1,374,548.41	687,273.70	2,061,822.11
Manual adjustment uses "gross	" versus "net" (i.e. nun	nbers multiplied by (1	l+g). The Weight fa	ctor is also used calcu	ulate the impact of

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX I

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX I

Cost Allocation Model Output Sheets "O1 Revenue to Cost_RR" and

"O2 Fixed Charge Floor_Ceiling"

EB-2013-0134

Sheet OI Revenue to Cost Summary Worksheet - 2014 Cost of Service Rate Application

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

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	8	9	10
Rate Base Assets		Total	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load	Embedded Distributor - Hydro One Networks Inc.
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$12,836,273 \$1,228,680	\$8,595,514 \$921,481	\$1,922,985 \$165,237 ue Input equals Ou	\$1,725,957 \$92,129	\$319,861 \$23,909	\$107,225 \$13,939	\$17,694 \$2,000	\$147,037 \$9,985
	Total Revenue at Existing Rates	\$14,064,953	\$9,516,995	\$2,088,223	\$1,818,087	\$343,770	\$121,164	\$19,693	\$157,022
	Factor required to recover deficiency (1 + D)	0.9365							
	Distribution Revenue at Status Quo Rates	\$12,020,547 \$1,228,680	\$8,049,282 \$921,481	\$1,800,782 \$165,237	\$1,616,275 \$92,129	\$299,534 \$23,909	\$100,411	\$16,569 \$2,000	\$137,693 \$9.985
	Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$1,228,680 \$13,249,227	\$8,970,763	\$1,966,020	\$1,708,404	\$23,909 \$323,443	\$13,939 \$114,350	\$2,000 \$18,569	\$9,985 \$147,678
			45,515,155	4 1,555,525	4 1,122,121	¥===,	7,	V.10,000	4 111,010
_	Expenses								
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$3,708,900 \$1,956,106	\$2,572,832 \$1,567,366	\$494,161 \$247,406	\$443,278 \$92,416	\$143,322 \$1,526	\$48,392 \$29,142	\$6,915 \$3,757	\$0 \$14,493
ad	General and Administration (ad)	\$2,309,014	\$1,618,299	\$290,953	\$211,319	\$57,431	\$30,239	\$4,167	\$96,606
dep	Depreciation and Amortization (dep)	\$2,067,182	\$1,428,989	\$304,306	\$234,344	\$61,960	\$20,921	\$2,989	\$13,673
INPUT	PILs (INPUT)	\$113,399	\$78,415	\$15,802	\$13,242	\$4,030	\$1,361	\$194	\$355
INT	Interest Total Expenses	\$890,480 \$11,045,081	\$615,766 \$7,881,667	\$124,087 \$1,476,715	\$103,984 \$1,098,582	\$31,645 \$299,914	\$10,685 \$140,739	\$1,527 \$19,548	\$2,787 \$127,915
	Total Expenses	\$11,043,001	\$1,001,001	\$1,470,713	φ1,030,302	\$255,514	\$140,733	\$15,540	\$127,513
	Direct Allocation	\$246,220	\$0	\$0	\$0	\$0	\$0	\$0	\$246,220
NI	Allocated Net Income (NI)	\$1,957,926	\$1,353,903	\$272,833	\$228,632	\$69,580	\$23,493	\$3,357	\$6,128
	Revenue Requirement (includes NI)	\$13,249,227 Revenue Re	\$9,235,570 quirement Input e	\$1,749,549 quals Output	\$1,327,214	\$369,494	\$164,233	\$22,904	\$380,263
			·	·					
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	\$71,705,826	\$49,612,118	\$9,972,254	\$8,404,956	\$2,576,008	\$869,775	\$124,307	\$146,407
gp accum dep	General Plant - Gross Accumulated Depreciation	\$10,471,421 (\$31,154,225)	\$7,247,179 (\$21,494,601)	\$1,454,528 (\$4,337,282)	\$1,215,471 (\$3,702,940)	\$374,089 (\$1,123,101)	\$126,309 (\$379,209)	\$18,042 (\$54,244)	\$35,803 (\$62,848)
co	Capital Contribution	(\$5,360,151)	(\$3,763,350)	(\$723,790)	(\$584,514)	(\$202,253)	(\$68,290)	(\$9,727)	(\$8,227)
	Total Net Plant	\$45,662,871	\$31,601,346	\$6,365,711	\$5,332,972	\$1,624,743	\$548,586	\$78,378	\$111,135
	Directly Allocated Net Fixed Assets	\$33,157	\$0	\$0	\$0	\$0	\$0	\$0	\$33,157
СОР	Cost of Power (COP)	\$47.125.034	\$22,660,547	\$7.174.933	\$15,866,868	\$326.794	\$47.383	\$47.165	\$1,001,343
001	OM&A Expenses	\$7,974,020	\$5,758,497	\$1,032,520	\$747,013	\$202,279	\$107,773	\$14,838	\$111,099
	Directly Allocated Expenses	\$243,055	\$0	\$0	\$0	\$0	\$0	\$0	\$243,055
	Subtotal	\$55,342,109	\$28,419,044	\$8,207,454	\$16,613,881	\$529,073	\$155,157	\$62,003	\$1,355,497
	Working Capital	\$6,641,053	\$3,410,285	\$984,894	\$1,993,666	\$63,489	\$18,619	\$7,440	\$162,660
	Total Rate Base	\$52,337,081	\$35,011,632	\$7,350,605	\$7,326,638	\$1,688,232	\$567,205	\$85,818	\$306,952
		Rate E	Base Input equals	Output					
	Equity Component of Rate Base	\$20,934,832	\$14,004,653	\$2,940,242	\$2,930,655	\$675,293	\$226,882	\$34,327	\$122,781
	Net Income on Allocated Assets	\$1,967,270	\$1,089,096	\$489,304	\$609,822	\$23,529	(\$26,390)	(\$979)	(\$217,113)
	Net Income on Direct Allocation Assets	\$1,574	\$0	\$0	\$0	\$0	\$0	\$0	\$1,574
	Net Income	\$1,968,844	\$1,089,096	\$489,304	\$609,822	\$23,529	(\$26,390)	(\$979)	(\$215,539)
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	97.13%	112.37%	128.72%	87.54%	69.63%	81.07%	38.84%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$815,726	\$281,425	\$338,674	\$490,872	(\$25,724)	(\$43,069)	(\$3,211)	(\$223,241)

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX I Filed: April 4, 2014 Page 2 of 2



2014 Cost Allocation Model

EB-2013-0134

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - 2014 Cost of Service Rate Application

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

Ī	1	2	3	7	8	9	10
	Residential	General Service Less Than 50 kW	General Service 50 to 4,999 kW	Street Lighting	Sentinel Lighting	Unmetered Scattered Load	Embedded Distributor - Hydro One Networks Inc.
	\$6.48	\$9.81	\$65.74	\$0.03	\$3.83	\$3.52	\$332.38
	\$8.93	\$13.20	\$87.13	\$0.07	\$5.35	\$4.98	\$412.33
	\$29.49	\$32.55	\$107.51	\$20.91	\$27.39	\$24.72	\$413.14
	\$18.17	\$29.04	\$104.06	\$6.09	\$12.99	\$20.83	\$184.32

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX J

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX J

Proposed 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-2013-0134

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to a customer's main place of abode and may include additional buildings served through the same meter, provided they are not rental income units. Residential includes Urban, Suburban and Farm customer's premises which can be occupied on a year-round and seasonal basis. Farm applies to properties actively engaged in agricultural production as defined by Statistics Canada. These premises must be supplied from a single phase primary line. The farm definition does not include tree, sod, or pet farms. Services to year-round pumping stations or other ancillary services remote from the main farm shall be classed as farm. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

Service Charge	\$	17.01
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0248
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015	*******	
Applicable only for Non-RPP Customers	\$/kWh	0.0043
Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015	\$/kWh	(0.0014)
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$/kWh	0.0021
Rate Rider for Application of CGAAP Accounting Changes – effective until April 30, 2019	\$/kWh	(0.0015)
Funding Adder for Renewable Energy Generation – effective until April 30, 2019	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
	**	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052
MONTHLY DATES AND SHADOES. Develor of Second		
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (II applicable)	J	0.23

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

General Service does include farms supplied from polyphase primary lines. General Service includes commercial, industrial, educational, administrative, auxiliary and government services. It also includes combination services where a variety of uses are made of the service by the owner of one property. This classification applies to a non-residential account 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.

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

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

Service Charge Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018 Distribution Volumetric Rate Low Voltage Service Rate	\$ \$ \$/kWh \$/kWh	26.94 0.79 0.0190 0.0004
Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kWh	0.0043
Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015	\$/kWh	(0.0020)
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$/kWh	Ò.0019 ´
Rate Rider for Application of CGAAP Accounting Changes – effective until April 30, 2019	\$/kWh	(0.0010)
Funding Adder for Renewable Energy Generation – effective until April 30, 2019	\$/kWh	0.0002 ´
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

General Service does include farms supplied from polyphase primary lines. General Service includes commercial, industrial, educational, administrative, auxiliary and government services. It also includes combination services where a variety of uses are made of the service by the owner of one property. 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. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

Service Charge	\$	83.61
Distribution Volumetric Rate	\$/kW	3.9339
Low Voltage Service Rate	\$/kW	0.1550
Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015	·	
Applicable only for Non-RPP Customers	\$/kW	1.5370
Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015	\$/kW	(0.9731)
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$/kW	0.0582
Rate Rider for Application of CGAAP Accounting Changes – effective until April 30, 2019	\$/kW	(0.1394)
Funding Adder for Renewable Energy Generation – effective until April 30, 2019	\$/kW	0.0195
Retail Transmission Rate – Network Service Rate	\$/kW	2.6016
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0329
Retail Transmission Rate – Line and Transformation Connection Service Rate	φ/κνν	2.0329
MONTHLY PATES AND SHAPOES. Burnleton Community		
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
	**	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

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.

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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

Service Charge (per connection) Distribution Volumetric Rate	\$ \$/kWh	19.51 0.0025
Low Voltage Service Rate Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015	\$/kWh	0.0004
Applicable only for Non-RPP Customers	\$/kWh	0.0043
Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015 Rate Rider for Application of CGAAP Accounting Changes – effective until April 30, 2019	\$/kWh \$/kWh	(0.0004) (0.0015)
Funding Adder for Renewable Energy Generation – effective until April 30, 2019 Retail Transmission Rate – Network Service Rate	\$/kWh \$/kWh	0.0002 0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account that is an unmetered lighting load supplied to a sentinel light. (Metered sentinel lighting is captured under the consumption of the principal service.) The consumption for these customers is assumed to have the same hourly consumption load profile as for Street Lighting. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	14.23
Distribution Volumetric Rate	\$/kW	36.7261
Low Voltage Service Rate	\$/kW	0.1099
Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kW	1.5531
Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015	\$/kW	5.9194
Rate Rider for Application of CGAAP Accounting Changes – effective until April 30, 2019	\$/kW	(4.1655)
Funding Adder for Renewable Energy Generation – effective until April 30, 2019	\$/kW	0.6224
Retail Transmission Rate – Network Service Rate	\$/kW	1.8886
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4910

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

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

Wholesale Market Service Rate

Rural or Remote Electricity Rate Protection Charge (RRRP)

Standard Supply Service – Administrative Charge (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.

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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection) Distribution Volumetric Rate	\$ \$/kW	5.70 14.5882
Low Voltage Service Rate Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015	\$/kW	0.1130
Applicable only for Non-RPP Customers	\$/kW	1.5488
Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015	\$/kW	(1.5592)
Rate Rider for Application of CGAAP Accounting Changes – effective until April 30, 2019 Funding Adder for Renewable Energy Generation – effective until April 30, 2019	\$/kW \$/kW	(1.4430) 0.2152
Retail Transmission Rate – Network Service Rate	\$/kW	1.8791
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4604
MONTHLY RATES AND CHARGES – Regulatory Component		

0.0044

0.0013

0.25

\$/kWh

\$/kWh

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION FOR HYDRO ONE NETWORKS INC.

This classification applies to Hydro One Networks Inc., an electricity distributor licensed by the Board, and provided electricity by means of Haldimand County Hydro Inc.'s distribution 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.

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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

Service Charge Distribution Wheeling Service Rate	\$ \$/kW	464.17 1.4304
Rate Rider for Disposition of Global Adjustment Account (2014) – effective until April 30, 2015 Applicable only for Non-RPP Customers Rate Rider for Disposition of Deferral/Variance Accounts (2014) – effective until April 30, 2015 Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW \$/kW \$/kW \$/kW	(0.0465) 0.5729 2.9566 2.3933
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural or Remote Electricity Rate Protection Charge (RRRP) Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

microFIT GENERATOR SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.40

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration		
Legal letter charge	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$ \$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect Charge at meter – during regular hours	\$	65.00
Disconnect/Reconnect Charge at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$ \$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Bell Canada Pole Rentals	\$	18.08
Norfolk Pole Rentals – Billed	\$	28.61

Effective and Implementation Date May 1, 2014

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

EB-2013-0134

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0655
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0548
Total Loss Factor – Embedded Distributor – Hydro One Networks Inc.	1.0288

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX K

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX K

OEB Appendix 2-FB
"Calculation of REG Improvement"
and

OEB Appendix 2-FC "Calculation of REG Expansion"

Enabling Improvement Inves	stments													1			
Linabiling improvement inves													1	1			
	I	I		2014 Test Year	-		2015			2016		1	2017			2018	
				Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
			Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
Net Fixed Assets (average) Incremental OM&A (on-going, N/A for Prov	ringial Daggrand		\$ 110,700 \$0		\$ 104,058	\$ 196,800 \$0	\$ 11,808 \$ -	\$ 184,992		•	\$ 138,744	\$ 98,400 \$0		\$ 92,496	\$ 49,200 \$0		\$ 46,248
Incremental OM&A (on-going, N/A for Prov Incremental OM&A (start-up, applicable for		\	\$0 \$0	\$ -	\$ -	\$0 \$0	\$ -	\$ -		\$ -	\$ -	\$0 \$0	7	\$ -	\$0 \$0		\$ -
WCA	12%	Jry)	Ψ0		\$ -	ΨΟ	7	\$ -	• • •	\$ -	\$ -	ΨΟ	\$ -	\$ -	ΨΟ		\$ -
Rate Base				\$ 6,642			\$ 11,808	\$ 184,992		\$ 8,856	\$ 138,744		\$ 5,904	\$ 92,496		\$ 2,952	
December 107 Date	40/			6 000	6 4400		A 470	* 7.400		* 054	6 5.550		* 000	A 0.700		A 440	A 4.050
Deemed ST Debt Deemed LT Debt	_ 4% 56%			\$ 266 \$ 3,720	\$ 4,162 \$ 58,272		\$ 472 \$ 6,612	. ,		\$ 354 \$ 4,959			\$ 236 \$ 3,306			\$ 118 \$ 1,653	
Deemed Equity	60%			\$ 3,985	\$ 62,435		\$ 7,085			\$ 5,314			\$ 3,542			\$ 1,771	
				· 0,000	V		1,000	*,		* 5,5	7 25,210		y 5,5	7 20,100		- 1,111	¥ =: ,: .:e
ST Interest	2.11%			\$ 6			\$ 10				\$ 117			\$ 78		\$ 2	
LT Interest	2.89%			\$ 107			\$ 191	. ,		\$ 143				\$ 1,497		\$ 48	
ROE Cost of Conital Total	9.36%			\$ 373 \$ 486			\$ 663 \$ 864			\$ 497 \$ 648			\$ 332 \$ 432			\$ 166 \$ 216	
Cost of Capital Total				\$ 486	\$ 7,010		\$ 864	\$ 13,539		\$ 648	\$ 10,154		Φ 432	\$ 6,770		\$ 216	Φ 3,300
OM&A		J		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Amortization			\$ 24,600	\$ 1,476	\$ 23,124	\$ 49,200	\$ 2,952	\$ 46,248	\$ 49,200	\$ 2,952	\$ 46,248			\$ 46,248	\$ 49,200	\$ 2,952	\$ 46,248
Grossed-up PILs				-\$ 1,994 -	\$ 31,242		-\$ 1,357	-\$ 21,266		\$ 1,244	\$ 19,484		\$ 1,184	\$ 18,547		\$ 1,124	\$ 17,611
Davide Davidson and				0.00	6 500		0.450	£ 00.50:		6 40	6 75.000	-	.	A 74.505		.	.
Revenue Requirement	_			-\$ 32 -	\$ 502		\$ 2,459	\$ 38,521		\$ 4,844	\$ 75,886	-	\$ 4,568	\$ 71,565		\$ 4,292	\$ 67,244
	_										-						
Provincial Rate Protection	-				\$ 502			\$ 38,521			\$ 75,886			\$ 71,565			\$ 67,244
	-				-			,									
Monthly Amount Paid by IESO				-	\$ 42			\$ 3,210			\$ 6,324			\$ 5,964			\$ 5,604
Note 4. The difference between the native					20		The De										
Note 1: The difference between the actual regulatory accounting guidance regarding a						rded in a variance	account. The Box	ard may provide									
Note 2: For the 2014 Test Year, Costs and						Revenues.					1						
PILs Calculation																	
				201	4		20	15		20	016		2	017		20	18
Income Tax				Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
Notice and Document				\$ 373								Total			Total		
Net Income - ROE on Rate Base Amortization (6% DB and 94% P)								A 40 000		A 107	A 7.700		* 000	A 5.405		6 400	Φ 0.507
AITIOITIZATIOIT (0 /0 DD aitu 34 /0 T)							\$ 663			\$ 497 \$ 2,952			\$ 332			\$ 166 \$ 2,952	
CCA (6% DB and 94% P)				\$ 1,476	\$ 23,124		\$ 2,952	\$ 46,248		\$ 2,952			\$ 2,952	\$ 46,248		\$ 2,952	\$ 46,248
CCA (6% DB and 94% P) Taxable income					\$ 23,124 \$ 115,620			\$ 46,248 -\$ 115,620		\$ 2,952	\$ 46,248 \$ -		\$ 2,952	\$ 46,248 \$ -			\$ 46,248 \$ -
Taxable income				\$ 1,476 -\$ 7,380 -\$ 5,531	\$ 23,124 \$ 115,620 \$ 86,652		\$ 2,952 -\$ 7,380 -\$ 3,765	\$ 46,248 -\$ 115,620 -\$ 58,983		\$ 2,952 \$ - \$ 3,449	\$ 46,248 \$ - \$ 54,040		\$ 2,952 \$ - \$ 3,284	\$ 46,248 \$ - \$ 51,443		\$ 2,952 \$ - \$ 3,118	\$ 46,248 \$ - \$ 48,845
,				\$ 1,476 -\$ 7,380	\$ 23,124 \$ 115,620		\$ 2,952 -\$ 7,380	\$ 46,248 -\$ 115,620		\$ 2,952 \$ -	\$ 46,248 \$ -		\$ 2,952 \$ -	\$ 46,248 \$ -		\$ 2,952 \$ -	\$ 46,248 \$ -
Taxable income Tax Rate (to be entered)				\$ 1,476 -\$ 7,380 -\$ 5,531 26.50%	\$ 23,124 \$ 115,620 \$ 86,652 26.50%		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50%	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50%		\$ 2,952 \$ - \$ 3,449 26.50%	\$ 46,248 \$ - \$ 54,040 26.50%		\$ 2,952 \$ - \$ 3,284 26.50%	\$ 46,248 \$ - \$ 51,443 26.50%		\$ 2,952 \$ - \$ 3,118 26.50%	\$ 46,248 \$ - \$ 48,845 26.50%
Tax Rate (to be entered) Income Taxes Payable				\$ 1,476 -\$ 7,380 -\$ 5,531	\$ 23,124 \$ 115,620 \$ 86,652 26.50%		\$ 2,952 -\$ 7,380 -\$ 3,765	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50%		\$ 2,952 \$ - \$ 3,449	\$ 46,248 \$ - \$ 54,040 26.50%		\$ 2,952 \$ - \$ 3,284	\$ 46,248 \$ - \$ 51,443 26.50%		\$ 2,952 \$ - \$ 3,118	\$ 46,248 \$ - \$ 48,845 26.50%
Tax Rate (to be entered) Income Taxes Payable Gross Up				\$ 1,476 -\$ 7,380 -\$ 5,531 26.50%	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50%	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50%		\$ 2,952 \$ - \$ 3,449 26.50%	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56		\$ 2,952 \$ - \$ 3,284 26.50%	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28		\$ 2,952 \$ - \$ 3,118 26.50%	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable				\$ 1,476 -\$ 7,380 -\$ 5,531 26.50%	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50%	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable				\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable				\$ 1,476 -\$ 7,380 -\$ 5,531 -26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs			2014	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets	ortization in waara	5	2014	\$ 1,476 -\$ 7,380 -\$ 5,531 -26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242		\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs	ortization in years:	5	2014	\$ 1,476 -\$ 7,380 -\$ 5,531 -26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242	2017	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am	ortization in years:	5	2014	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016	2017	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Bate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets	ortization in years:	5		\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ -	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ -	2017 \$ 246,000 \$ -	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets	ortization in years:	5	\$ 246,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ - \$ 246,000	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000	2017 \$ 246,000 \$ - \$ 246,000	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ -\$ 246,000	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization		5	\$ 246,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ 246,000 \$ 246,000	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ 73,800	2017 \$ 246,000 \$ -000 \$ 123,000	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before addition		5	\$ 246,000 \$ 246,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ 73,800 \$ 49,200	2017 \$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization		5	\$ 246,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ - \$ 246,000 \$ 24,600 \$ 49,200 \$ -	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ - \$ 246,000 \$ - \$ 246,000	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ -	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ -	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions Additions (half year) Closing Accumulated Amortization		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 \$ 246,000 \$ 246,000 \$ 246,000 \$ 49,200 \$ 73,800	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ - \$ 73,800 \$ 49,200 \$ - \$ 123,000	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ - \$ 221,400	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions Additions (half year) Closing Accumulated Amortization		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ -	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 221,400	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ - \$ 246,000 \$ 1,300 \$ 123,000 \$ 172,200	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200 \$ 123,000	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ - \$ 221,400 \$ 73,800	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ - \$ 221,400	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 221,400 \$ 172,200	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ 246,000 \$ 73,800 \$ 49,200 \$ 123,000 \$ 172,200 \$ 123,000	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200 \$ 123,000 \$ 73,800	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions Additions (half year) Closing Accumulated Amortization		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ -	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 221,400 \$ 172,200	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ 246,000 \$ 73,800 \$ 49,200 \$ 123,000 \$ 172,200 \$ 123,000	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200 \$ 123,000 \$ 73,800	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ - \$ 221,400	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 221,400 \$ 172,200	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ 246,000 \$ 73,800 \$ 49,200 \$ 123,000 \$ 172,200 \$ 123,000	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200 \$ 123,000 \$ 73,800	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Cross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ - \$ 221,400	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 221,400 \$ 172,200	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ 246,000 \$ 73,800 \$ 49,200 \$ 123,000 \$ 172,200 \$ 123,000	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200 \$ 123,000 \$ 73,800	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets UCC for PILs Calculation		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ - \$ 221,400 \$ 110,700	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 221,400 \$ 172,200 \$ 196,800	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ 246,000 \$ 73,800 \$ 49,200 \$ 123,000 \$ 172,200 \$ 123,000 \$ 147,600	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ - \$ 172,200 \$ 73,800 \$ 98,400	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600 \$ 49,200	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets VCC for PILs Calculation Opening UCC		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ - \$ 221,400 \$ 110,700	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 2015 \$ 246,000 \$ 246,000 \$ 246,000 \$ 24,600 \$ 1,465.71 -\$ 1,994 -\$	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ 246,000 \$ 246,000 \$ 123,000 \$ 123,000 \$ 172,200 \$ 123,000 \$ 123,0	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 173,800 \$ 73,800 \$ 98,400	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ -\$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 221,400 \$ 49,200 \$ 246,000	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Taxable income Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Losing Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA)		5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ - \$ 221,400 \$ 110,700	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 -\$ 246,000 \$ 246,000 \$ 246,000 \$ 24,600 \$ 49,200 \$ 73,800 \$ 172,200 \$ 196,800 \$ 123,000 \$ -	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 172,200 \$ 172,200 \$ 172,200 \$ 174,600 \$ 147,600	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 123,000 \$ 73,800 \$ 98,400 \$ - \$ - \$ -	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600 \$ 49,200 \$ 24,000	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before addition Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Volume Assets Volume Assets Verage Net Fixed Assets Verage Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule	S)	5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ 110,700 \$ 2014 \$ 246,000 \$ 246,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 -\$ 246,000 \$ 246,000 \$ 246,000 \$ 246,000 \$ 172,200 \$ 172,200	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ - \$ 123,000 \$ 172,200 \$ 172,200 \$ 172,000 \$ 174,600 \$ 174,600	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 173,800 \$ 98,400 \$ 98,400	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ - \$ 246,000 \$ 172,200 \$ 49,200 \$ - \$ 221,400 \$ 24,600 \$ 24,600 \$ 24,600 \$ - \$ 221,400	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Taxable income Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before addition Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Voening Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals)	S)	5	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ 110,700 \$ 2014 \$ 246,000 \$ 246,000 \$ 123,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 -\$ 246,000 \$ 246,000 \$ 246,000 \$ 246,000 \$ 1,200 \$ 1,200 \$ 1,200 \$ 1,3800 \$ 221,400 \$ 1,200 \$ 1,3800 \$	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ - \$ 123,000 \$ 172,200 \$ 172,200 \$ 172,000 \$ 172,00	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 172,200 \$ 73,800 \$ 98,400 \$ - \$ - \$ - \$ - \$ -	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 221,400 \$ 246,000 \$ -	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Taxable income Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before addition Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Vocamulated Amortization Opening Net Fixed Assets Vocamulated Amortization Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC	S)		\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ 110,700 \$ 2014 \$ 246,000 \$ 246,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 -\$ 246,000 \$ 246,000 \$ 246,000 \$ 246,000 \$ 1,200 \$ 1,200 \$ 1,994 -\$ 1,994 -	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ - \$ 123,000 \$ 172,200 \$ 172,200 \$ 172,000 \$ 172,00	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 172,200 \$ 73,800 \$ 98,400 \$ - \$ - \$ - \$ - \$ -	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 221,400 \$ 246,000 \$ -	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Taxable income Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Net Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before addition Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class (to be entered) CCA Rate (to be entered)	S)	5 12 100%	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ 110,700 \$ 2014 \$ 246,000 \$ 246,000 \$ 123,000 \$ 123,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 -\$ 246,000 \$ 246,000 \$ 246,000 \$ 123,000 \$ 123,000 \$ 123,000 \$ 123,000 12 100%	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 172,200 \$ 172,200 \$ 172,200 \$ 174,600 \$ 174,600	2017 \$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 123,000 \$ 73,800 \$ 78,400 2017 \$ - \$ - \$ - \$ - \$ 12 100%	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 73,800 \$ 24,600 \$ 49,200 \$ -	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00
Tax Rate (to be entered) Income Taxes Payable Gross Up Income Taxes Payable Grossed Up PILs Ret Fixed Assets Enter applicable am Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets VCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class (to be entered)	S)	12	\$ 246,000 \$ 246,000 \$ 24,600 \$ 24,600 \$ 110,700 \$ 2014 \$ 246,000 \$ 246,000 \$ 123,000 \$ 123,000	\$ 1,476 -\$ 7,380 -\$ 5,531 26.50% -\$ 1,465.71 -\$ 1,994.16 -\$ 1,994 -\$ 1,994 -\$ 246,000 \$ 246,000 \$ 246,000 \$ 123,000 \$ 123,000 \$ 123,000 \$ 123,000 \$ 123,000 \$ 123,000 \$ 123,000	\$ 23,124 \$ 115,620 \$ 86,652 26.50% \$ 22,962.81 \$ 31,241.91 \$ 31,242 2016 \$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 172,200 \$ 172,200 \$ 172,200 \$ 174,600 \$ 174,600	\$ 246,000 \$ - \$ 246,000 \$ 123,000 \$ 49,200 \$ 172,200 \$ 172,200 \$ 73,800 \$ 98,400 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 2,952 -\$ 7,380 -\$ 3,765 26.50% -\$ 997.69 -\$ 1,357.40 -\$ 1,357 2018 \$ 246,000 \$ 246,000 \$ 172,200 \$ 49,200 \$ 221,400 \$ 24,600 \$ 24,600 \$ 24,600 \$ 172,200 \$ 17	\$ 46,248 -\$ 115,620 -\$ 58,983 26.50% -\$ 15,630.46 -\$ 21,265.93		\$ 2,952 \$ - \$ 3,449 26.50% \$ 914.08	\$ 46,248 \$ - \$ 54,040 26.50% \$ 14,320.56 \$ 19,483.76		\$ 2,952 \$ - \$ 3,284 26.50% \$ 870.15	\$ 46,248 \$ - \$ 51,443 26.50% \$ 13,632.28 \$ 18,547.32		\$ 2,952 \$ - \$ 3,118 26.50% \$ 826.21 \$ 1,124.10	\$ 46,248 \$ - \$ 48,845 26.50% \$ 12,944.00 \$ 17,610.89

Expansion Investments						I								1		
•		2	014 Test Year			2015			2016			2017			2018	
			rect Benefit	Provincial	D	Direct Benefit	Provincial			rovincial		Direct Benefit	Provincial		Direct Benefit	Provincial
		Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
Net Fixed Assets (average) Incremental OM&A (on-going, N/A for Provincial Recovery)		\$ 452,025 \$ \$0 \$	76,844	\$ 375,181	\$ 1,651,470 \$ \$0	200,700	\$ 1,370,720	\$ 2,790,180 \$0	\$ 474,331 \$	2,315,849	\$ 3,554,760 \$0	\$ 604,309	\$ 2,950,451	\$ 4,283,340 \$0	\$ 728,168 \$ -	\$ 3,555,1
Incremental OM&A (start-up, applicable for Provincial Recovery)		\$0 \$	-	\$ -	\$0 5		\$ -		\$ - \$	_		\$ -	\$ -	\$0		\$ -
WCA 12%		\$		\$ -	90		\$ -	ΨΟ	\$ - \$	-		*	\$ -	ΨΟ		\$ -
Rate Base		\$	76,844	\$ 375,181		\$ 280,750	\$ 1,370,720		\$ 474,331 \$	2,315,849		\$ 604,309	\$ 2,950,451		\$ 728,168	•
Deemed ST Debt 4%		\$	- 1 -	\$ 15,007	:		\$ 54,829		\$ 18,973 \$	92,634		\$ 24,172			\$ 29,127	
Deemed LT Debt 56%		\$.0,000	\$ 210,101		\$ 157,220	\$ 767,603		\$ 265,625 \$	1,296,876		\$ 338,413	\$ 1,652,252		\$ 407,774	. , ,
Deemed Equity 60%		\$	46,107	\$ 225,108		\$ 168,450	\$ 822,432		\$ 284,598 \$	1,389,510		\$ 362,586	\$ 1,770,270		\$ 436,901	\$ 2,133,
ST Interest 2.11%		\$	65	\$ 317		\$ 237	\$ 1,157		\$ 400 \$	1,955		\$ 510	\$ 2,490		\$ 615	\$ 3,0
LT Interest 2.89%		\$:		\$ 22,184		\$ 7,677 \$	37,480		\$ 9,780	\$ 47,750		\$ 11,785	
ROE 9.36%		\$,	* /	:				\$ 26,638 \$	130,058		\$ 33,938			\$ 40,894	*
Cost of Capital Total		\$	5,624	\$ 27,459		\$ 20,548	\$ 100,320		\$ 34,715 \$	169,492		\$ 44,228	\$ 215,938		\$ 53,293	\$ 260,
OM&A		•	_	\$ -		<u> </u>	\$ -		\$ - 9	-		\$ -	\$ -		\$ -	\$
Amortization		\$ 18,450 \$	3,137	\$ 15,314			\$ 56,573	\$ 117,420	\$ 19,961 \$	97,459	\$ 153,420	\$ 26,081		\$ 189,420	\$ 32,201	Ψ
Grossed-up PILs		\$	425		Ψ 00,100		\$ 8,241	,	\$ 3,242 \$	15,830		\$ 4,752	\$ 23,202		\$ 6,405	\$ 31,3
Downwa Downing and			0.400	A 44040		20.000	0 405.401		₱ F7.040 Å	202 724		6 75.000	e 200 470		. 04.000	Φ 442
Revenue Requirement	1	\$	9,186	\$ 44,848	5	\$ 33,823	\$ 165,134		\$ 57,919 \$	282,781	-	\$ 75,062	\$ 366,478		\$ 91,899	\$ 448,6
										000 = 7 :						
Provincial Rate Protection				\$ 44,848			\$ 165,134		\$	282,781			\$ 366,478			\$ 448,6
Monthly Amount Paid by IESO				\$ 3,737			\$ 13,761		\$	23,565			\$ 30,540			\$ 37,3
No. 4 The Fifth and the state of the state o		16	111		The December											
Note 1: The difference between the actual costs of approved eligible investments and			uld be recorded	in a variance accou	unt. The Board may	provide										
regulatory accounting guidance regarding a variance account either in an individual p Note 2: For the 2014 Test Year, Costs and Revenues of the Direct Benefit are to be in			Base and Reve	nues.												
Trade 21 Total Rice 20 T Total Total, Goode and Revenues of Rice 2 Hook 20 Hook are to 50 H	11014404 111 1110 100		Dado ana Horo													
PILs Calculation																
In a company Tank		D:	20 rect Benefit	14 Provincial		201 Direct Benefit	5 Provincial		2016 Direct Benefit P	rovincial		201 Direct Benefit	7 Provincial		20 ⁻ Direct Benefit	18 Provincial
Income Tax		Di	rect benefit	Provincial		nrect benefit	Provincial		Direct Benefit P	TOVITICIAI	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial
Net Income - ROE on Rate Base		\$,			\$ 15,767	\$ 76,980		\$ 26,638 \$	130,058		\$ 33,938	\$ 165,697		\$ 40,894	. ,
Amortization (17% DB and 83% P)		\$							\$ 19,961 \$	97,459		\$ 26,081			\$ 32,201	
CCA (17% DB and 83% P) Taxable income		-\$ \$			-5				-\$ 37,607 -\$ \$ 8,993 \$	183,611 43,905		\$ 46,839 - \$ 13,181	\$ 228,682 \$ 64,353		-\$ 55,331 \$ 17,764	
		Ť	.,	\$ 0,707	_	,,002	<u> </u>		Ψ 0,000 Ψ	10,000		ψ,	ψ 0.,000		Ų,	Ψ 00,
Tax Rate (to be entered)			26.50%	26.50%		26.50%	26.50%		26.50%	26.50%		26.50%	26.50%		26.50%	26.50%
Income Taxes Payable		\$	312.45	\$ 1,525.51								20.5070	20.0070		20.5070	
Gross Up		-	0.20		1.9	1 240 61	\$ 6.057.11		\$ 2,383,05 \$	11 634 90						\$ 22.983
Income Taxes Payable				φ 1,525.51	3	1,240.61	\$ 6,057.11		\$ 2,383.05 \$	11,634.90		\$ 3,492.92			\$ 4,707.41	\$ 22,983
Grossed In DII s		\$	425.11			\$ 1,240.61 \$ 1,687.91			\$ 2,383.05 \$ \$ 3,242.25 \$	11,634.90			\$ 17,053.66			
Grossed Up PILs		\$	425.11 425	\$ 2,075.53								\$ 3,492.92	\$ 17,053.66		\$ 4,707.41	\$ 31,269
Olyased of Lips		\$		\$ 2,075.53		1,687.91	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
		\$	425	\$ 2,075.53 \$ 2,076		\$ 1,687.91 \$ 1,688	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets	: 25	2014		\$ 2,075.53		1,687.91	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years	: 25	\$	2015	\$ 2,075.53 \$ 2,076	2017	\$ 1,687.91 \$ 1,688	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include	s 2013 and 2014	2014	2015 922,500	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500	2017 \$ 3,385,500 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include REG Expansion		2014 \$ \$ 922,500 \$	2015 922,500 1,563,000	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000	2017 \$ 3,385,500 \$ \$ 900,000	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include REG Expansion	s 2013 and 2014	2014	2015 922,500 1,563,000	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000	2017 \$ 3,385,500 \$ \$ 900,000	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include	s 2013 and 2014	2014 \$ \$ 922,500 \$	2015 922,500 1,563,000 2,485,500	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500	2017 \$ 3,385,500 \$ \$ 900,000 \$ 4,285,500 \$	1,687.91 1,688 2018 4,285,500 \$ 900,000 \$ 5,185,500	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Oross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions)	s 2013 and 2014	\$ 922,500 \$ 922,500 \$ \$ 922,500 \$	2015 922,500 1,563,000 2,485,500 18,450 36,900	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420	\$ 3,385,500 \$ 900,000 \$ 4,285,500 \$ 204,030 \$ \$ 135,420 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 357,450 \$ 171,420	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include REG Expansic Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year)	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ \$ 18,450 \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 357,450 \$ 171,420 \$ 18,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include REG Expansic Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year)	s 2013 and 2014	\$ 922,500 \$ 922,500 \$ \$ 922,500 \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 357,450 \$ 171,420 \$ 18,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Copening Gross Fixed Assets Note: Include REG Expansion Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ \$ 18,450 \$	922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030	\$ 3,385,500 \$ \$ 900,000 \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$	\$ 1,687.91 \$ 1,688 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Oress Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Opening Net Fixed Assets Closing Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870 \$ 3,928,050 \$ 4,638,630	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ \$ 18,450 \$ \$ \$ 18,450 \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870 \$ 3,928,050 \$ 4,638,630	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Closing Gross Fixed Assets Copening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Copening Accumulated Amortization Closing Accumulated Amortization Closing Accumulated Amortization Closing Accumulated Amortization Copening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870 \$ 3,928,050 \$ 4,638,630	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Closing Gross Fixed Assets Copening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Copening Accumulated Amortization Closing Accumulated Amortization Closing Accumulated Amortization Closing Accumulated Amortization Copening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470	2017 \$ 3,385,500 \$ \$ 900,000 \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 3,7450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$ \$ 3,554,760 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870 \$ 3,928,050 \$ 4,638,630	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ \$ \$ 18,450 \$ \$ \$ 18,450 \$ \$ \$ 904,050 \$ \$ 452,025 \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 90,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 18,000 \$ 3,928,050 \$ 4,638,630 \$ 4,283,340	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Copening Gross Fixed Assets Copening Gross Fixed Assets Copening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Opening Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 2,315,232	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ \$ 2017	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870 \$ 4,283,340 2018 \$ 3,618,492	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Copening Gross Fixed Assets Copening Gross Fixed Assets Copening Gross Fixed Assets Copening Accumulated Amortization Courrent Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Copening Net Fixed Assets Closing Net Fixed Assets	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ \$ 922,500 \$ \$ \$ \$ 18,450 \$ \$ \$ 452,025 \$ \$ \$ 922,500 \$	425 2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015 885,600 1,563,000	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 2,315,232 \$ 900,000	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,928,050 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ 2017 \$ 2,994,013 \$ \$ 900,000 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 546,870 \$ 4,283,340 2018 \$ 3,618,492 \$ 900,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Gross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Verage Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 18,450 \$ \$ 452,025 \$ \$ 922,500 \$	425 2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015 885,600 1,563,000 2,448,600	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 90,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 2,315,232 \$ 900,000 \$ 3,215,232	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 3,745,450 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ 2017 2017 \$ 2,994,013 \$ \$ 900,000 \$ \$ 3,894,013 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 14,638,630 \$ 4,283,340 2018 \$ 3,618,492 \$ 900,000 \$ 4,518,492	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include REG Expansio Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals)	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 18,450 \$ \$ 18,450 \$ \$ \$ 452,025 \$ \$ \$ 922,500 \$ \$ 92	425 2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015 885,600 1,563,000 2,448,600 781,500	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 900,000 \$ 3,215,232 \$ 900,000 \$ 3,215,232 \$ 450,000	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ 2017 \$ 2,994,013 \$ \$ 900,000 \$ \$ 3,894,013 \$ \$ 450,000 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 357,450 \$ 171,420 \$ 18,000 \$ 546,870 \$ 3,928,050 \$ 4,638,630 \$ 4,283,340 2018 \$ 3,618,492 \$ 4,518,492 \$ 450,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Copening Gross Fixed Assets Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC	s 2013 and 2014	\$ 922,500 \$ \$ 922,500 \$ \$ 18,450 \$ \$ 452,025 \$ \$ 922,500 \$	425 2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015 885,600 1,563,000 2,448,600 781,500	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 90,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 2,315,232 \$ 900,000 \$ 3,215,232	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 357,450 \$ \$ 3,181,470 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ 2017 \$ 2,994,013 \$ \$ 900,000 \$ \$ 3,894,013 \$ \$ 450,000 \$	\$ 1,687.91 \$ 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 357,450 \$ 171,420 \$ 18,000 \$ 546,870 \$ 3,928,050 \$ 4,638,630 \$ 4,283,340 2018 \$ 3,618,492 \$ 4,518,492 \$ 450,000	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Oross Capital Additions Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Closing Net Fixed Assets Verage Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class (to be entered) CCA Rate (to be entered)	s 2013 and 2014 on Capital Assets	\$ 922,500 \$ 922,500 \$ \$ 922,500 \$ \$ \$ 18,450 \$ \$ \$ 452,025 \$ \$ \$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ 922,500 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ 461,250 \$ \$ \$ \$ \$ 461,250 \$ \$ \$ \$ \$ 461,250 \$ \$ \$ \$ \$ 461,250 \$ \$ \$ \$ \$ \$ \$ 461,250 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015 885,600 1,563,000 2,448,600 781,500 1,667,100 47 8%	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 900,000 \$ 3,385,500 \$ 86,610 \$ 99,420 \$ 18,000 \$ 204,030 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 2,315,232 \$ 900,000 \$ 3,215,232 \$ 450,000 \$ 2,765,232 47 8%	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 135,045 \$ \$ 3,781,470 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ 2017 \$ 2,994,013 \$ \$ 900,000 \$ \$ 3,894,013 \$ \$ 47 8%	\$ 1,687.91 1,688 2018 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 146,38,630 \$ 4,638,630 \$ 4,283,340 2018 \$ 3,618,492 \$ 900,000 \$ 4,518,492 \$ 450,000 \$ 4,068,492 47 8%	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269
Net Fixed Assets Enter applicable amortization in years Opening Gross Fixed Assets Note: Include REG Expansic Closing Gross Fixed Assets Opening Accumulated Amortization Current Year Amortization (before additions) Additions (half year) Closing Accumulated Amortization Opening Net Fixed Assets Closing Net Fixed Assets Closing Net Fixed Assets Average Net Fixed Assets UCC for PILs Calculation Opening UCC Capital Additions (from Appendix 2-FA) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class (to be entered)	s 2013 and 2014 on Capital Assets	\$ 922,500 \$ \$ 922,500 \$ \$ 18,450 \$ \$ 18,450 \$ \$ \$ 452,025 \$ \$ \$ 922,500 \$ \$ 922,500 \$ \$ 461,250 \$ \$ 461,250 \$ \$ 47	425 2015 922,500 1,563,000 2,485,500 18,450 36,900 31,260 86,610 904,050 2,398,890 1,651,470 2015 885,600 1,563,000 2,448,600 781,500 1,667,100 47 8% 133,368	\$ 2,075.53 \$ 2,076 2016 \$ 2,485,500 \$ 90,000 \$ 3,385,500 \$ 86,610 \$ 18,000 \$ 18,000 \$ 2,398,890 \$ 3,181,470 \$ 2,790,180 2016 \$ 2,315,232 \$ 900,000 \$ 3,215,232 \$ 450,000 \$ 2,765,232 47 87 8	2017 \$ 3,385,500 \$ \$ 900,000 \$ \$ 4,285,500 \$ \$ 204,030 \$ \$ 135,420 \$ \$ 18,000 \$ \$ 3,928,050 \$ \$ 3,554,760 \$ 2017 2017 \$ 2,994,013 \$ \$ 900,000 \$ \$ 3,894,013 \$ \$ 450,000 \$ \$ 3,444,013 \$ 47 8% \$ 275,521 \$	\$ 1,687.91 \$ 1,688 \$ 1,688 \$ 4,285,500 \$ 900,000 \$ 5,185,500 \$ 171,420 \$ 18,000 \$ 14,638,630 \$ 4,638,630 \$ 4,283,340 \$ 3,618,492 \$ 900,000 \$ 4,518,492 \$ 450,000 \$ 4,068,492 47 8% \$ 325,479	\$ 8,240.96		\$ 3,242.25 \$	15,829.80		\$ 3,492.92 \$ 4,752.27	\$ 17,053.66 \$ 23,202.26		\$ 4,707.41 \$ 6,404.64	\$ 31,269

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX L

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX L

2014 EDDVAR Continuity Schedule – Regular Customers

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX L Filed: April 4, 2014 Page 1 of 11



Deferral/Variance Account Workform for 2014 Filers

Version 2.2

Utility Name	Haldimand County Hydro Inc.	
Service Territory	(if applicable)	
Assigned EB Number	EB-2013-0134	
Name of Contact and Title	Jacqueline A. Scott, Finance Manager	
Phone Number	905-765-5211 ext.2237	
Email Address	jscott@hchydro.ca	

General Notes

- 1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)
- 2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.
- 3. Please provide information in this model since the last time your balances were disposed.
- 4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

Pale green cells represent input cells.
Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values, automatically generated values or formulae.

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



Deferral/Variance Account Workform for 2014 Filers

		[2005										2006					
Acc	ount Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec- 31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board- Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05	Opening Principal Amounts as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board- Approved Disposition during 2006 ^{1,1,}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06
Gre	oup 1 Accounts																					
	ariance Account	1550					\$0.00					\$0.00	\$0.00				\$0.00					\$0.0
	A - Wholesale Market Service Charge A - Retail Transmission Network Charge	1580 1584					\$0.00 \$0.00					\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00					\$0. \$0.
	A - Retail Transmission Network Charge A - Retail Transmission Connection Charge	1586					\$0.00					\$0.00	\$0.00				\$0.00					\$0.
5 RSV	A - Power (excluding Global Adjustment)	1588					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.
	A - Global Adjustment very of Regulatory Asset Balances	1589 1590					\$0.00 \$0.00					\$0.00	\$0.00 \$0.00				\$0.00 \$0.00					\$0. \$0.
	sition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$0.00					\$0.00 \$0.00	\$0.00				\$0.00					\$0.
	sition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0.00					\$0.00	\$0.00				\$0.00					\$0.
	sition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$0.00					\$0.00	\$0.00				\$0.00					\$0.
0 Dispo	sition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.
Grou	p 1 Sub-Total (including Account 1589 - Global Adjustment) p 1 Sub-Total (excluding Account 1589 - Global Adjustment) A - Global Adjustment	1589	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00		\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00		\$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00	\$0.0	\$0.00	0 \$0.
Gre	oup 2 Accounts																					
	Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					\$0.00					\$0.00	\$0.00				\$0.00					\$0.
	Regulatory Assets - Sub-Account - Pension Contributions Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508 1508					\$0.00 \$0.00					\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00					\$0.0 \$0.0
	Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0.00					\$0.00	\$0.00				ψ0.00	ψ0.00				40.
	Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -																					4
	io Clean Energy Benefit Act ⁸ Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508																				4
6 Char		1508																				
	Regulatory Assets - Sub-Account - Other ⁴	1508					\$0.00					\$0.00	\$0.00				\$0.00					\$0.0
	Cost Variance Account - Retail	1518					\$0.00					\$0.00	\$0.00				\$0.00					\$0.0 \$0.0
	Deferred Debits wable Generation Connection Capital Deferral Account	1525 1531					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.0
	wable Generation Connection OM&A Deferral Account	1532					i i															i .
	wable Generation Connection Funding Adder Deferral Account	1533																				4
	t Grid Capital Deferral Account t Grid OM&A Deferral Account	1534 1535																				4
	t Grid Funding Adder Deferral Account	1536																				i .
	Cost Variance Account - STR	1548					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.0
	d-Approved CDM Variance Account Ordinary Event Costs	1567 1572					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.0
	red Rate Impact Amounts	1574					\$0.00					\$0.00	\$0.00				\$0.00					\$0.0
	A - One-time	1582					\$0.00					\$0.00	\$0.00				\$0.00					
	Deferred Credits	2425		_			\$0.00					\$0.00	\$0.00				\$0.00					\$0.0
	p 2 Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			\$0.00		
	red Payments in Lieu of Taxes and Tax Variance for 2006 and Subsequent Years	1562					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.
	ides sub-account and contra account below)	1592					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.
	and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Tax Credits (ITCs)	1592					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.
	of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.0	\$0.00	
	or order i and order 2 / accounts (mondaing root and root)		\$0.00	ψο.σο	\$0.00	ψ0.00	\$0.00	\$0.00	ψο.σσ	Q 0.00	Q 0.00	\$0.00	ψ0.00	ψ0.00	.	ψ0.00	ψ0.00	ψ0.00	ψ0.00	Q 0.01	, 40.00	ψο
LRAI	Il Variance Account	1568																				
Total	including Account 1568		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 \$0.
	t Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555					\$0.00					\$0.00	\$0.00				\$0.00					\$0.
	t Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555					\$0.00					\$0.00	\$0.00				\$0.00					\$0.
	t Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰ t Meter OM&A Variance ¹⁰	1555 1556					\$0.00 \$0.00					\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00					\$0. \$0.
IFRS	CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575																				4
	unting Changes Under CGAAP Balance + Return Component ⁹	1576																				I .
	ollowing is not included in the total claim but are included on a memo basis: red PILs Contra Account ⁵	4500					40.0-					***	***				***	**				
	red PILs Contra Account - and Tax Variance for 2006 and Subsequent Years -	1563					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.
Sub-	Account HST/OVAT Contra Account	1592					\$0.00					\$0.00	\$0.00				\$0.00					\$0.0
	sition and Recovery of Regulatory Balances ⁷	1595					\$0.00					\$0.00	\$0.00				\$0.00	\$0.00				\$0.0



						2007										2008					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board- Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07	Opening Principal Amounts as of Jan- 1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board- Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08
Group 1 Accounts																					
LV Variance Account	1550	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
RSVA - Wholesale Market Service Charge	1580	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00					\$0.00 \$0.00
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588	\$0.00				\$0.00					\$0.00					\$0.00					\$0.00
RSVA - Global Adjustment	1589	\$0.00				\$0.00					\$0.00					\$0.00					\$0.00
Recovery of Regulatory Asset Balances	1590	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00				\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00 \$0.00 \$0.00		\$0.00	\$0.00		\$0.00	
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00					\$0.00
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508 1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -		l i																			
Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508																				
Charges	1508																				
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Retail Cost Variance Account - Retail	1518	\$0.00				\$0.00					\$0.00	\$0.00			\$313,278.71					\$34,474.23	
Misc. Deferred Debits	1525	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Renewable Generation Connection Capital Deferral Account	1531																				
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532 1533											l :									
Smart Grid Capital Deferral Account	1534	l i										l i									
Smart Grid OM&A Deferral Account	1535	l i										i									
Smart Grid Funding Adder Deferral Account	1536															_					_
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00			\$3,780.54	\$3,780.54	\$0.00			\$1,014.52	\$1,014.52
Extra-Ordinary Event Costs	1572	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Deferred Rate Impact Amounts	1574	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
RSVA - One-time	1582	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Other Deferred Credits	2425	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Group 2 Sub-Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$317,059.25	\$317,059.25	\$0.00	\$0.00	\$0.00	\$35,488.75	\$35,488.75
Deferred Payments in Lieu of Taxes	1562	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592																				\$0.00
Input Tax Credits (ITCs)		\$0.00	#0.00	\$0.00	en no	\$0.00	\$0.00	60.00	60.00	60.00	\$0.00	\$0.00 \$0.00	eo or		\$317,059.25	\$0.00			60.00	60F 400 7F	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 \$0.00	\$317,059.25	\$317,059.25	\$0.00	\$0.00	\$0.00	\$35,488.75	\$35,488.75
LRAM Variance Account	1568																				
Total including Account 1568		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$317,059.25	\$317,059.25	\$0.00	\$0.00	\$0.00	\$35,488.75	\$35,488.75
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00					\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0.00				\$0.00					\$0.00					\$0.00					\$0.00
Smart Meter OM&A Variance ¹⁰	1556	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576																				
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account 5	4500	00.00				en	80.00				80.00	60.00				60.00	60.00				#0.00
PILs and Tax Variance for 2006 and Subsequent Years -	1563	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Sub-Account HST/OVAT Contra Account	1592	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0.00				\$0.00					\$0.00					\$0.00					\$0.00
	1333	φυ.υυ				φυ.00	φυ.00				φυ.00	φυ.υυ				φυ.00	φυ.00				φ0.0



						2009										2010					
						2009										2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board- Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09	Opening Principal Amounts as of Jan- 1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board- Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts																					
LV Variance Account	1550	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	\$0.00 \$0.00				\$0.00	\$0.00 \$0.00				\$0.00	\$0.00 \$0.00				\$0.00	\$0.00 \$0.00				\$0.00
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584	\$0.00				\$0.00 \$0.00	\$0.00				\$0.00 \$0.00	\$0.00				\$0.00 \$0.00					\$0.00 \$0.00
RSVA - Power (excluding Global Adjustment)	1588	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00					\$0.00
RSVA - Global Adjustment	1589	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Recovery of Regulatory Asset Balances	1590	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00					\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00		\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00		\$0.00 \$0.00 \$0.00		\$0.00	
Group 2 Accounts																					l
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00					\$0.00
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508 1508	\$0.00 \$0.00	\$5,231.74			\$0.00 \$5,231.74	\$0.00 \$0.00	\$7.86			\$0.00 \$7.86	\$0.00 \$5,231.74	\$707.24			\$0.00 \$5,938.98	\$0.00 \$7.86	\$46.80			\$0.00 \$54.66
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1306	\$0.00	\$3,231.74			\$5,231.74	\$0.00	\$1.00			\$1.00	\$5,231.74	\$101.24			φ3,930.90	\$7.00	\$40.00			\$54.00
Ontario Clean Energy Benefit Act ⁸	1508																				
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying		i i					i					i i					İ				
Charges	1508																				
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	\$313,278.71 \$0.00	\$80,543.43			\$393,822.14 \$0.00	\$34,474.23 \$0.00	\$3,822.19			\$38,296.42 \$0.00	\$393,822.14 \$0.00	\$77,554.98	\$313,278.71		\$158,098.41 \$0.00	\$38,296.42 \$0.00	\$1,556.29	\$38,612.00		\$1,240.71 \$0.00
Renewable Generation Connection Capital Deferral Account	1531	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Renewable Generation Connection OM&A Deferral Account	1532					\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Smart Grid Capital Deferral Account	1534					\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536					\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00
Retail Cost Variance Account - STR	1548	\$3,780.54	\$1,729.40			\$5,509.94	\$1,014.52	\$49.07			\$1,063.59	\$5,509.94	\$1,185.90	\$3,780.54		\$2,915.30		\$25.21	\$1,065.00		\$23.80
Board-Approved CDM Variance Account	1567	40,	*1,120110			40,0000	*1,01110	7.000			\$0.00	44,000.01	**,******	44,1 4414		\$0.00	\$0.00	V	4 ·,		\$0.00
Extra-Ordinary Event Costs	1572	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Deferred Rate Impact Amounts	1574	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
RSVA - One-time Other Deferred Credits	1582 2425	\$0.00				\$0.00	\$0.00 \$0.00				\$0.00	\$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00
	2425	\$0.00	\$07.504.57	60.00	60.00	\$0.00		60.070.40	60.00	60.00	\$0.00	\$0.00	\$70.440.40	\$247.0F0.0F	60.00			£4 000 00	\$20.077.00	60.00	\$0.00 \$1,319.17
Group 2 Sub-Total Deferred Payments in Lieu of Taxes	1562	\$317,059.25 \$0.00	\$87,504.57	\$0.00	\$0.00	\$404,563.82 \$0.00	\$35,488.75 \$0.00	\$3,879.12	\$0.00	\$0.00	\$39,367.87 \$0.00	\$404,563.82 \$0.00	\$79,448.12	\$317,059.25	\$0.00	\$166,952.69 \$0.00	\$39,367.87 \$0.00	\$1,628.30	\$39,677.00	\$0.00	\$1,319.17
PILs and Tax Variance for 2006 and Subsequent Years		\$0.00				\$ 0.00	φυ.00				ŞU.00	\$0.00				φυ.υυ	φυ.υυ				φυ.00
(excludes sub-account and contra account below)	1592	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00	-\$11,153.85			-\$11,153.85	\$0.00				\$0.00
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$317,059.25	\$87,504.57	\$0.00	\$0.00			\$3,879.12	\$0.00	\$0.00	\$39,367.87	\$404,563.82	\$68,294.28	\$317,059.25	\$0.00			\$1,628.30	\$39,677.00	\$0.00	
(***	***,***	*****	*****	****	****	40,01011	*****	*****	***************************************	* 10 1,000.12	****	4 011,000.20	*****	*	****	* 1,0=0.00	***,******	*****	**,******
LRAM Variance Account	1568															\$0.00					\$0.00
Total including Account 1568		\$317,059.25	\$87,504.57	\$0.00	\$0.00	\$404,563.82	\$35,488.75	\$3,879.12	\$0.00	\$0.00	\$39,367.87	\$404,563.82	\$68,294.28	\$317,059.25	\$0.00	\$155,798.85	\$39,367.87	\$1,628.30	\$39,677.00	\$0.00	\$1,319.17
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00					\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
Smart Meter OM&A Variance ¹⁰	1556	\$0.00				\$0.00					\$0.00	\$0.00				\$0.00					\$0.00
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576	- 1										ŀ									
The following is not included in the total claim but are included on a memo basis:		_										_									
Deferred PILs Contra Account ⁵	1563	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00	\$22,307.69			\$22,307.69	\$0.00				\$0.00
Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1595	\$0.00				\$0.00					\$0.00	\$0.00	\$22,307.69			\$22,307.69					\$0.00
Disposition and Recovery of Regulatory balances	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00				\$0.00



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Account Descriptions		2011									2012													
	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Adjustments during 2010 - other ²		Opening Interest 1 Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board- Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan- 1-12	Transactions Debit/ (Credit) during 2012 excluding interest and adjustments ³	Board-Approved Disposition during 2012		Other ² Adjustments during Q2 2012	Other ² Adjustments during Q3 2012		Closing Principal Balance as of Dec-31-12		Interest Jan-1 to Dec-31-12	Board- Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interes Amounts as of Dec-31-12
Group 1 Accounts																								
_V Variance Account	1550	\$0.00			-\$111,053.87	-\$111,053.87	\$0.00			-\$2,371.97	-\$2,371.97	-\$111,053.87	-\$20,778.56	-\$79,821.23					-\$52,011.20	-\$2,371.97	-\$891.69	-\$2,530.49		-\$733.
RSVA - Wholesale Market Service Charge	1580	\$0.00				-\$1,058,927.69	\$0.00			-\$14,311.36	-\$14,311.36	-\$1,058,927.69	-\$621,198.65	-\$516,957.93					-\$1,163,168.41	-\$14,311.36	-\$14,788.57			-\$15,941
RSVA - Retail Transmission Network Charge	1584	\$0.00			-\$49,952.35	-\$49,952.35	\$0.00			\$1,026.34	\$1,026.34	-\$49,952.35	-\$110,935.12	-\$1,813.70					-\$159,073.77	\$1,026.34	-\$1,298.39	\$603.09		-\$875
RSVA - Retail Transmission Connection Charge	1586	\$0.00			-\$227,529.12		\$0.00			-\$2,116.63	-\$2,116.63	-\$227,529.12	-\$92,846.54	-\$214,029.40					-\$106,346.26	-\$2,116.63	-\$1,675.72	-\$4,001.04		\$208
RSVA - Power (excluding Global Adjustment)	1588	\$0.00			-\$17,895.18		\$0.00			-\$1,299.28	-\$1,299.28	-\$17,895.18	-\$61,236.20	\$62,160.91					-\$141,292.29	-\$1,299.28	-\$811.42	\$341.37		-\$2,452
RSVA - Global Adjustment Recovery of Regulatory Asset Balances	1589 1590	\$0.00 \$0.00			-\$539,078.19	-\$539,078.19 \$0.00	\$0.00 \$0.00			-\$9,493.98	-\$9,493.98 \$0.00	-\$539,078.19 \$0.00	\$611,072.09	-\$390,706.61					\$462,700.51 \$0.00	-\$9,493.98 \$0.00	-\$4,371.88	-\$11,829.95		-\$2,035 \$0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0.00			-\$204,091.80		\$0.00			\$118,888.28	\$118,888.28	-\$204,091.80	\$176.74					-\$176.74		\$118.888.28	-\$2,999.27		-\$1,000.93	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0.00	-\$381,854.43		-9204,091.00	-\$381,854.43		-\$18,853.78		φ110,000.20	-\$18,853.78	-\$381,854.43	\$381,131.24					-\$170.74		-\$18,853.78	-\$1,386.49		31,000.93	-\$20,240
	1393																							
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0.00 \$0.00 \$0.00	-\$381,854.43 -\$381,854.43 \$0.00	\$0.00	-\$1,669,450.01	-\$2,590,382.63 -\$2,051,304.44 -\$539,078.19	\$0.00 \$0.00 \$0.00	-\$18,853.78 -\$18,853.78 \$0.00	\$0.00 \$0.00 \$0.00	\$99,815.38	\$71,467.62 \$80,961.60 -\$9,493.98	-\$2,590,382.63 -\$2,051,304.44 -\$539,078.19	\$85,385.00 -\$525,687.09 \$611,072.09	-\$1,141,167.96 -\$750,461.35 -\$390,706.61	\$0.00 \$0.00 \$0.00	\$0.00	\$0.00		-\$1,364,037.78 -\$1,826,738.29 \$462,700.51	\$71,467.62 \$80,961.60 -\$9,493.98	-\$28,223.43 -\$23,851.55 -\$4,371.88		-\$1,000.93	\$74,854
Group 2 Accounts																								
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00								\$0.00				\$0.
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$5,938.98				\$5,938.98	\$54.66	\$87.36			\$142.02	\$5,938.98							\$5,938.98	\$142.02	\$87.36			\$229
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1300	ψ0.00				ψ0.00	ψ0.00				ψ0.00	\$0.00							φ0.00	ψ0.00				ΨΟ
tharges	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
Other Regulatory Assets - Sub-Account - Other 4	1508	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
Retail Cost Variance Account - Retail	1518	\$158,098.41	\$78,678.55			\$236,776.96		\$2,861.07			\$4,101.78	\$236,776.96	\$80,240.87						\$317,017.83	\$4,101.78	\$4,031.67			\$8,133.
Misc. Deferred Debits	1525	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Renewable Generation Connection Capital Deferral Account	1531	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532 1533	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00							\$0.00 \$0.00	\$0.00 \$0.00				\$0. \$0.
Smart Grid Capital Deferral Account	1534	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Smart Grid OM&A Deferral Account	1535	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Smart Grid Funding Adder Deferral Account	1536	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Retail Cost Variance Account - STR	1548	\$2,915.30	\$1,368.16			\$4,283.46	\$23.80	\$53.12			\$76.92	\$4,283.46	\$1,683.49						\$5,966.95	\$76.92	\$74.19			\$151
Board-Approved CDM Variance Account	1567	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00				\$0.00 \$0.00	\$0.00 \$0.00							\$0.00 \$0.00	\$0.00 \$0.00				\$0. \$0.
RSVA - One-time	1574	\$0.00					\$0.00				\$0.00	\$0.00								\$0.00				\$0. \$0.
Other Deferred Credits	2425	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
	2.20							*******	***	***			404.004.00	40.00	40.00	40.00	40.00				A.	***	40.00	
Group 2 Sub-Total		\$166,952.69	\$80,046.71	\$0.00	\$0.00		\$1,319.17	\$3,001.55	\$0.00	\$0.00	\$4,320.72	\$246,999.40	\$81,924.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$4,320.72	\$4,193.22	\$0.00	\$0.00	
Deferred Payments in Lieu of Taxes	1562	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	4500	\$0.00				ψ0.00	\$0.00				\$0.00	ψ0.00							ψ0.00	ψ0.00				φ0.
nput Tax Credits (ITCs)	1592	-\$11,153.85	-\$23,583.32			-\$34,737.16	\$0.00				\$0.00	-\$34,737.16	-\$19,873.11					-\$96,395.88	-\$151,006.15	\$0.00			-\$1,534.82	-\$1,534
otal of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$155,798.85	-\$325,391.04	\$0.00	-\$2,208,528.20	-\$2,378,120.39	\$1,319.17	-\$15,852.23	\$0.00	\$90,321.40	\$75,788.34	-\$2,378,120.39	\$147,436.26	-\$1,141,167.96	\$0.00	\$0.00	\$0.00	-\$96,603.99	-\$1,186,120.17	\$75,788.34	-\$24,030.21	-\$30,575.41	-\$2,535.75	\$79,797.
RAM Variance Account	1568	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00						\$82,207.00	\$82,207.00	\$0.00				\$0.0
Total including Account 1568		\$155,798.85	-\$325,391.04	\$0.00	-\$2,208,528.20	-\$2,378,120.39	\$1,319.17	-\$15,852.23	\$0.00	\$90,321.40	\$75,788.34	-\$2,378,120.39	\$147,436.26	-\$1,141,167.96	\$0.00	\$0.00	\$0.00	-\$14,396.99	-\$1,103,913.17	\$75,788.34	-\$24,030.21	-\$30,575.41	-\$2,535.75	\$79,797.7
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0.
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0.00									\$0.00	\$0.00								\$0.00				
Smart Meter OM&A Variance ¹⁰	1556	\$0.00				\$0.00					\$0.00	\$0.00							\$0.00	\$0.00				\$0.
FRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ ccounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576	ŀ																-\$1,857,468.00	\$0.00 -\$1,857,468.00	\$0.00 \$0.00				\$0 \$0
The following is not included in the total claim but are included on a memo basis:																								
Deferred PILs Contra Account 5	1563	\$0.00				\$0.00	\$0.00				\$0.00	\$0.00							\$0.00	\$0.00				\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592	\$00.007.00	647.400.00			\$60 474 CC	60.00				60.00	\$60.474.00	600.740.04					6400 704 70	\$200.040.00	60.00			\$2.000.c.	en nee
Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1595	\$22,307.69 \$0.00	\$47,166.63			\$69,474.32 \$0.00					\$0.00 \$0.00	\$69,474.32 \$0.00	\$39,746.21 -\$900.504.87					\$192,791.76	\$302,012.29 -\$900.504.87	\$0.00	-\$146,792.22		\$3,069.64	\$3,069. -\$146,792.
						Φ U.UU	30.00																	

Haldimand County Hydro Inc.
EB-2013-0134
Settlement Proposal
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			2013 Projected Interest on Dec-31-12 Bala						2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Adjusted for Dispositions during	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -12 balance adjusted for disposition during 2013	Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balance (Principal + Interest)
Group 1 Accounts										
LV Variance Account	1550	-\$31,232.64	-\$453.64	-\$20,778.56	-\$279.53	-\$305.44	-\$101.81	-\$21,465.34	-\$52,744.37	\$0.00
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	-\$541,969.75 -\$48,048.65	-\$11,775.57 -\$518.51	-\$621,198.66 -\$111,025.12	-\$4,165.97 -\$356.63	-\$9,131.62 -\$1,632.07	-\$3,043.87 -\$544.02	-\$637,540.12 -\$113,557.84	-\$1,179,109.95 -\$159,948.91	\$0.00 \$0.00
RSVA - Retail Transmission Network Charge	1586	-\$13,429.79	\$1,621.18	-\$111,025.12	-\$336.63	-\$1,032.07	-\$344.02	-\$113,557.64	-\$159,946.91	\$0.00
RSVA - Power (excluding Global Adjustment)	1588	-\$80,056.07	-\$3,209.74	-\$61,236.22	\$757.67	-\$900.17	-\$300.06	-\$61,678.78	-\$143,744.36	\$0.00
RSVA - Global Adjustment	1589	-\$148,371.88	-\$572.11	\$611,072.39	-\$1,463.80	\$8,982.76	\$2,994.25	\$621,585.60		\$0.00
Recovery of Regulatory Asset Balances Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1590 1595			\$0.00 \$0.00	\$0.00 \$0.00			\$0.00 \$0.00		\$0.00 \$0.00
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595			\$0.00	\$0.00			\$0.00		\$0.00
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$204,091.80	\$114,888.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$88,026.05	\$1,177.67
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595			-\$754.56	-\$20,240.27	-\$11.09	-\$3.70	-\$21,009.62	-\$20,963.46	\$31.37
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$1,067,200.58	\$99,979.69	-\$296.837.20	-\$27,161.02	-\$4,363.50	-\$1,454.50	-\$329,816.22	-\$1,290,010,07	\$1,209.04
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$918,828.70	\$100,551.80	-\$907,909.59	-\$25,697.22	-\$13,346.26	-\$4,448.75	-\$951,401.82	-\$1,750,674.67	\$1,209.04
RSVA - Global Adjustment	1589	-\$148,371.88	-\$572.11	\$611,072.39	-\$1,463.80	\$8,982.76	\$2,994.25	\$621,585.60	\$460,664.60	\$0.00
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$0.00	\$0.00			\$0.00		\$0.00
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$0.00	\$0.00			\$0.00		\$0.00
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508 1508			\$0.00 \$5,938.98	\$0.00 \$229.38	\$87.30	\$29.10	\$0.00 \$6,284.76	\$6,168.36	\$0.00 \$0.00
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1306			\$3,936.96	\$229.30	\$07.30	\$29.10	\$0,204.70	\$6,166.30	\$0.00
Ontario Clean Energy Benefit Act ⁸	1508			\$0.00	\$0.00			\$0.00		\$0.00
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	4500			60.00	60.00			***		60.00
Charges Other Regulatory Assets - Sub-Account - Other ⁴	1508 1508			\$0.00 \$0.00	\$0.00 \$0.00			\$0.00 \$0.00		\$0.00 \$0.00
Retail Cost Variance Account - Retail	1518			\$317,017.83	\$8,133.45	\$4,660.16	\$1,553.39	\$331,364.83	\$325,151.28	\$0.00
Misc. Deferred Debits	1525			\$0.00				\$0.00		\$0.00
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account	1531 1532			\$0.00 \$0.00	\$0.00 \$0.00			\$0.00 \$0.00		\$0.00 \$0.00
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0.00	\$0.00			\$0.00		\$0.00
Smart Grid Capital Deferral Account	1534			\$0.00	\$0.00			\$0.00		\$0.00
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536			\$0.00 \$0.00	\$0.00 \$0.00			\$0.00 \$0.00		\$0.00 \$0.00
Retail Cost Variance Account - STR	1548			\$5,966.95	\$151.11	\$87.71	\$29.24	\$6,235.01	\$6,118.06	\$0.00
Board-Approved CDM Variance Account	1567			\$0.00	\$0.00			\$0.00		\$0.00
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574			\$0.00 \$0.00	\$0.00 \$0.00			\$0.00 \$0.00		\$0.00 \$0.00
RSVA - One-time	1582			\$0.00	\$0.00			\$0.00		\$0.00
Other Deferred Credits	2425			\$0.00	\$0.00			\$0.00		\$0.00
Group 2 Sub-Total		\$0.00	\$0.00	\$328,923.76	\$8,513.94	\$4,835.17	\$1,611.73	\$343,884.60	\$337,437.70	\$0.00
Deferred Payments in Lieu of Taxes	1562			\$0.00	\$0.00			\$0.00		\$0.00
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0.00	\$0.00			\$0.00		\$0.00
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$151,006.15	-\$1,534.82	-\$1,646.12	-\$692.57	-\$154,879.66	\$0.00	\$152,540.97
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$1,067,200.58	\$99,979.69	-\$118,919.59	-\$20,181.90	-\$1,174.45	-\$535.34	-\$140,811.28	-\$952,572.37	\$153,750.01
LRAM Variance Account	1568			\$82,207.00	\$0.00	\$1,208.44	\$402.81	\$83,818.25	\$0.00	-\$82,207.00
Total including Account 1568		-\$1,067,200.58	\$99,979.69	-\$36,712.59	-\$20,181.90	\$33.99	-\$132.53	-\$56,993.03	-\$952,572.37	\$71,543.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555			\$0.00	\$0.00			\$0.00		\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555			\$0.00	\$0.00			\$0.00		\$0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 10	1555			\$0.00				\$0.00		\$0.00
Smart Meter OM&A Variance ¹⁰	1556			\$0.00	\$0.00			\$0.00		\$0.00
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575	I		\$0.00	\$0.00			\$0.00		\$0.00
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576			-\$1,857,468.00	\$0.00			-\$1,857,468.00	\$0.00	\$1,857,468.00
The following is not included in the total claim but are included on a memo basis:				_						
Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years -	1563			\$0.00	\$0.00			\$0.00		\$0.00
Sub-Account HST/OVAT Contra Account	1592			\$302,012.29	\$3,069.64	\$3,292.24	\$1,385.14	\$309,759.31		-\$305,081.93
Disposition and Recovery of Regulatory Balances ⁷	1595			-\$900,504.87	-\$146,792.22			-\$1,047,297.09	-\$1,047,297.09	\$0.00

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Deferral/Variance Account Workform for 2014 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2012 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$ 31.37	Billing adjustment completed July 2013 on account of 2011 attracted the credit rate rider to the customer from rates effective May 1, 2011. To be included in disposition of balance in account.
Group 2 Accounts			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ 152,540.97	Sub-account 1592 and its contra sub-account 1592 net to zero on RRR filings. Also, column "Adjustment during 2012 - Other" includes activity for period January 1, 2013 through to April 30, 2014. (Represents 50% Customer share)
LRAM Variance Account	1568	\$ (82,207.00	The LRAM on account of 2011 programs in 2011, persistence into 2012, and 2012 programs in 2012 was booked into variance account 1568 in 2013.
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576	\$ 1,857,468.00	Useful lives adjustment completed Jan.1/13 resulted in a reduction to net depreciation of \$(1,459,184) booked to a/c 1576. Return calculated at 5.75% is \$(419,515) also included in the calculation of the rate rider but not booked to a/c 1576.
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ (305,081.93	Sub-account 1592 and its contra sub-account 1592 net to zero on RRR filings. Also, column "Adjustment during 2012 - Other" includes activity for period January 1, 2013 through to April 30, 2014.

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Deferral/Variance Account Workform for 2014 Filers

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Residential	kWh	18,825	169,468,358		17,041,738	-	8,046,257				1	40,584
General Service Less Than 50 kW	kWh	2,344	53,958,437		14,831,016	-	1,783,761				0	24,895
General Service 50 to 4,999 kW	kW	158	119,543,613	335,700	109,684,851	308,015	1,479,131				- 0	18,340
Sentinel Lighting	kW	496	320,970	892	53,290	148	117,447				0	
Street Lighting	kW	2	2,355,438	6,564	2,343,661	6,531	299,398				0	
Unmetered Scattered Load	kWh	67	350,485		59,761	•	16,575				0	
						•						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
						-						
Total		21,892	345,997,301	343,156	144,014,317	314,694	\$ 11,742,569	0%	0%	0%	100%	\$ 83,818

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX L Filed: April 4, 2014

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Deferral/Variance Account Workform for 2014 Filers

		Amounts from	Allocator	Residential	General Service Less Than	General Service 50 to	Sentinel Lighting	Street Lighting	Unmetered Scattered Load
		Sheet 2	/ incource	rtooraormai	50 kW	4,999 kW	Container Engineering	Oll Ook Elighting	55.5.5a 55att5.5a 25aa
LV Variance Account	1550	(21,465)	kWh	(10,514)	(3,348)	(7,416)	(20)	(146)	(22)
RSVA - Wholesale Market Service Charge	1580	(637,540)	kWh	(312,265)	(99,425)	(220,273)	(591)	(4,340)	(646)
RSVA - Retail Transmission Network Charge	1584	(113,558)	kWh	(55,620)	(17,709)	(39,235)	(105)	(773)	(115)
RSVA - Retail Transmission Connection Charge	1586	(96,150)	kWh	(47,094)	(14,995)	(33,220)	(89)	(655)	(97)
RSVA - Power (excluding Global Adjustment)	1588	(61,679)	kWh	(30,210)	(9,619)	(21,310)	(57)	(420)	(62)
RSVA - Global Adjustment	1589	621,586	Non-RPP kWh	73,554	64,013	473,415	230	10,116	258
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(21,010)	kWh	(10,290)	(3,276)	(7,259)	(19)	(143)	(21)
Total of Group 1 Accounts (excluding 1589)		(951,402)		(465,994)	(148,372)	(328,714)	(883)	(6,477)	(964)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	6,285	Distribution Rev.	4,306	955	792	63	160	9
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and				•	0	0	•	0	î
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	U	0	Ü	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0
Recovery Carrying Charges	1508	U		U	· ·	U	U	U	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	331,365	# of Customers	284,942	35,480	2,392	7,508	30	1,014
Misc. Deferred Debits	1525	0		0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	0		0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	6,235	# of Customers	5,362	668	45	141	1	19
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0
Total of Group 2 Accounts		343,885		294,610	37,102	3,228	7,712	191	1,042
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years					-			-	,
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(154,880)	Distribution Rev.	(106,127)	(23,527)	(19,509)	(1,549)	(3,949)	(219)
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1002		Distribution (ev.		V - /	* · · · /		V 1	` '
Total of Account 1562 and Account 1592		(154,880)		(106,127)	(23,527)	(19,509)	(1,549)	(3,949)	(219)
LRAM Variance Account (Enter dollar amount for each class)	1568	83.818	ı	40.584	24.895	18,340			
(Account 1568 - total amount allocated to		83,818	l l	70,004	24,033	10,040			
	/ariance	(0)							
Total Balance Allocated to each class (excluding		(678,579)		(236,927)	(109,902)	(326,655)	5,280	(10,235)	(140)
Total Balance Allocated to each class from Accou	ınt 1589	621,586		73,554	64,013	473,415	230	10,116	258
Total Balance Allocated to each class (including	ng 1589)	(56,993)		(163,372)	(45,889)	146,760	5,510	(119)	118
IFDC CCAAD Transition DD0F Amounts Dalesco L Datum Committee	4575	_		0					
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575 1576	(1.857.468)	Distribution Rev.	(1,272,776)	(282.160)	0 (233,973)	(18.578)	(47,360)	(2.622)
Accounting Changes Under CGAAP Balance + Return Component Total Balance Allocated to each class for Accounts 1575 and 1576	15/6		DISTIDUTION REV.		(282,160) (282.160)			(,)	(2,622) (2.622)
Total balance Anocated to each class for Accounts 1575 and 1576		(1,857,468)		(1,272,776)	(202,100)	(233,973)	(18,578)	(47,360)	(2,022)

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Deferral/Variance Account Workform for 2014 Filers

Please indicate the Rate Rider Recovery Period (in years)

1

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	169,468,358	-\$ 236,927	- 0.0014	\$/kWh
General Service Less Than 50 kW	kWh	53,958,437	-\$ 109,902	- 0.0020	\$/kWh
General Service 50 to 4,999 kW	kW	335,700	-\$ 326,655	- 0.9731	\$/kW
Sentinel Lighting	kW	892	\$ 5,280	5.9194	\$/kW
Street Lighting	kW	6,564	-\$ 10,235	- 1.5592	\$/kW
Unmetered Scattered Load	kWh	350,485	-\$ 140	- 0.0004	\$/kWh
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		-	\$ -	-	Ī
Total			-\$ 678,579		

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX L Filed: April 4, 2014 Page 11 of 11

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
Residential	kWh	17,041,738	\$ 73,554	0.0043	\$/k\
General Service Less Than 50 kW	kWh	14,831,016	\$ 64,013	0.0043	\$/k\
General Service 50 to 4,999 kW	kW	308,015	\$ 473,415	1.5370	\$/k\
Sentinel Lighting	kW	148	\$ 230	1.5531	\$/k\
Street Lighting	kW	6,531	\$ 10,116	1.5488	\$/k\
Unmetered Scattered Load	kWh	59,761	\$ 258	0.0043	\$/k\
			\$ -	-	
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		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
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		-	\$ -	-	
Total			\$ 621,586		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 5

Rate Class		kW / kWh / # of	Balance of	Rate Rider for
(Enter Rate Classes in cells below)	Units	Customers	Accounts 1575 and	Accounts 1575
(Liner Nate Classes III Cells below)		Gustomers	1576	and 1576
Residential	kWh	169,468,358	-\$ 1,272,776	- 0.0015
General Service Less Than 50 kW	kWh	53,958,437	-\$ 282,160	- 0.0010
General Service 50 to 4,999 kW	kW	335,700	-\$ 233,973	- 0.1394
Sentinel Lighting	kW	892	-\$ 18,578	- 4.1655
Street Lighting	kW	6,564	-\$ 47,360	- 1.4430
Unmetered Scattered Load	kWh	350,485	-\$ 2,622	- 0.0015
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
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		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
			\$ -	-
		-	\$ -	-
Total			-\$ 1,857,468	

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal Filed: April 4, 2014 APPENDIX M

Settlement Proposal
Haldimand County Hydro Inc. ("HCHI")
2014 Electricity Distribution Rate Application
EB-2013-0134
Dated: November 15, 2013

APPENDIX M

2014 EDDVAR Continuity Schedule – Embedded Distributor – Hydro One

Haldimand County Hydro Inc. EB-2013-0134 Settlement Proposal APPENDIX M Filed: April 4, 2014 Page 1 of 11



Deferral/Variance Account Workform for 2014 Filers

Version

7	7

Utility Name	Haldimand County Hydro Inc.	
Service Territory	(if applicable)	
Assigned EB Number	EB-2013-0134	
Name of Contact and Title	Jacqueline A. Scott, Finance Manager	
Phone Number	905-765-5211 ext.2237	
Email Address	jscott@hchydro.ca	

General Notes

- 1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)
- 2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.
- 3. Please provide information in this model since the last time your balances were disposed.
- 4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

Pale green cells represent input cells.
Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
White cells contain fixed values, automatically generated values or formulae.

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



						2005						Ī				2006					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec- 31-05	Interest	Interest Jan-1 to Dec-31-05	Board- Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05	Opening Principal Amounts as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board- Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts																					
LV Variance Account	1550					\$	0				\$0	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge	1580					\$					\$0	\$0				\$0					\$0
RSVA - Retail Transmission Network Charge	1584					\$					\$0	\$0				\$0					\$0
RSVA - Retail Transmission Connection Charge	1586 1588					\$					\$0	\$0				\$0					\$0
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588 1589					\$ \$					\$0 \$0	\$0 \$0				\$0 \$0					\$(
Recovery of Regulatory Asset Balances	1590					s					\$0	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595					\$	0				\$0	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$	0				\$0	\$0				\$0) \$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$	0				\$0	\$0				\$0	\$0				\$
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$	0				\$0	\$0				\$0	\$0				\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0 \$0	\$	\$0 \$0 \$0 \$0 \$0 \$0	\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0	\$ \$ \$	0 \$0		\$0	\$0	\$0	\$0		0 \$(
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508					s	0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508					\$					\$0	\$0				\$0					\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$	0				\$0	\$0				\$0) \$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508																				
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	4500																				
Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508															l I					
Charges	1508																				
Other Regulatory Assets - Sub-Account - Other ⁴	1508					s	0				\$0	\$0				\$0) \$0				\$0
Retail Cost Variance Account - Retail	1518					\$	0				\$0	\$0				\$0					\$0
Misc. Deferred Debits	1525					\$	0				\$0	\$0				\$0) \$0				\$0
Renewable Generation Connection Capital Deferral Account	1531																				
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532 1533											1 :									
Smart Grid Capital Deferral Account	1534					i						l :									
Smart Grid OM&A Deferral Account	1535					i						l i									
Smart Grid Funding Adder Deferral Account	1536																				
Retail Cost Variance Account - STR	1548					\$	0				\$0	\$0				\$0) \$0				\$0
Board-Approved CDM Variance Account	1567 1572					s	0				60	\$0				\$0) \$0				
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1574					\$ \$					\$0	\$0				\$0					\$0
RSVA - One-time	1582					s					\$0	\$0				\$0					S
Other Deferred Credits	2425					\$					\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$	\$0 \$0	\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$	0 \$0
Deferred Payments in Lieu of Taxes	1562					\$	0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592																				
(excludes sub-account and contra account below)	1002					\$	0				\$0	\$0				\$0) \$0				\$1
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$	0				\$0	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	s	\$0 \$0	\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$	0 \$0
LRAM Variance Account	1568																				
Total including Account 1568		\$0	\$	\$0 \$0) \$0) \$	0 \$0	\$0	\$0	\$0	\$0	\$0	\$	0 \$0	\$0	\$0) \$0	\$0	\$0	\$	o \$c
0 144 0 31 15 07 17 10 0 14 10 3 10							_				_	. 1									
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555					\$	U				\$0	\$0				\$0) \$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555 1555					\$ \$					\$0	\$0 \$0				\$0 \$0					\$0
Smart Meter CM&A Variance 10 Smart Meter OM&A Variance 10	1555						0				\$0	\$0				\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575															ı					
Accounting Changes Under CGAAP Balance + Return Component	1576					i						i				i					i
The following is not included in the total claim but are included on a memo basis:																					
Deferred PILs Contra Account 5	1563					\$	0				\$0	\$0				\$0) \$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years -	1592										_										
Sub-Account HST/OVAT Contra Account						\$	U				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances ⁷	1595					\$	U				\$0	\$0				\$0	J \$0				\$0

	ĺ					2007						<u> </u>				2008					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board- Approved Disposition during 2007	Adjustments during 2007 - other ²	Closing Interest Amounts as of Dec-31-07	Opening Principal Amounts as of Jan- 1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board- Approved Disposition during 2008	Adjustments during 2008 - other ²	Closing Interest Amounts as of Dec-31-08
Group 1 Accounts																					
LV Variance Account	1550	\$0				\$0	\$0				\$0	\$0				\$0	\$()			\$0
RSVA - Wholesale Market Service Charge	1580	\$0				\$0					\$0	\$0				\$0					\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$0	\$0				\$0					\$0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588	\$0 \$0				\$0 \$0					\$0 \$0	\$0 \$0				\$0 \$0					\$0
RSVA - Global Adjustment	1589	\$0				\$0					\$0	\$0				\$0					\$(
Recovery of Regulatory Asset Balances	1590	\$0				\$0					\$0	\$0				\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$0	\$0				\$0					\$(
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$0	\$0				\$0	\$(\$
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$0	\$0				\$0					\$(
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0					\$0	\$0				\$0)			\$(
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$0		\$0	\$0 \$0 \$0	\$0	\$0	\$0 \$0 \$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$	0 \$0
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0	\$0				\$0	\$0				\$0					\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0	\$0				\$0	\$0				\$0					\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$()			\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508																				4
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	4500																				4
Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508																				4
Charges	1508																				
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0	\$0				\$0	S()			\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0					\$0	\$0				\$0					\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0)			\$0
Renewable Generation Connection Capital Deferral Account	1531																				4
Renewable Generation Connection OM&A Deferral Account	1532																				4
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534																				4
Smart Grid OM&A Deferral Account	1535																				i .
Smart Grid Funding Adder Deferral Account	1536																				i .
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0)			\$0
Board-Approved CDM Variance Account	1567																				4
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0	\$0				\$0					\$0
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$0 \$0				\$0 \$0					\$0	\$0 \$0				\$0 \$0					\$0
Other Deferred Credits	2425	\$0				\$0 \$0					\$0 \$0	\$0				\$0 \$0					\$0
Group 2 Sub-Total		\$0	\$0) \$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	s	0 \$0
Deferred Payments in Lieu of Taxes	1562	\$0	-	**		\$0	\$0				¢n	\$0		•••	**	\$0			•		\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592										Ψ										
(excludes sub-account and contra account below)	1332	\$0				\$0	\$0				\$0	\$0				\$0	\$()			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$(\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$	0 \$0
LRAM Variance Account	1568																				
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$	D \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0)			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0				\$0					\$0	\$0				\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0				\$0					\$0	\$0				\$0)			\$0
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0					\$0	\$0				\$0)			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹ Accounting Changes Under CGAAP Balance + Return Component ⁹	1575 1576																				1
The following is not included in the total claim but are included on a memo basis:																					
Deferred PILs Contra Account ⁵	1563	\$n				\$0	\$0				¢n	\$o				\$0	· · · ·				e.
PILs and Tax Variance for 2006 and Subsequent Years -		\$0				\$0	φu				\$0	1				φυ					Φ(
Sub-Account HST/OVAT Contra Account	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$(\$0
Disposition and Recovery of Regulatory Balances ⁷	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$(\$0

	ĺ					2009						<u> </u>				2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ³	Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board- Approved Disposition during 2009	Adjustments during 2009 - other ²	Closing Interest Amounts as of Dec-31-09	Opening Principal Amounts as of Jan- 1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board- Approved Disposition during 2010	Adjustments during 2010 - other ²	
Group 1 Accounts																					
LV Variance Account	1550	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge	1580	\$0				\$0					\$0	\$0				\$0					\$0
RSVA - Retail Transmission Network Charge	1584	\$0				\$0					\$0	\$0				\$0					\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0					\$0	\$0 \$0				\$0					\$0
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588 1589	\$0 \$0				\$0 \$0					\$0	\$0				\$0 \$0) \$(
Recovery of Regulatory Asset Balances	1599	\$0 \$0				\$0					\$0	\$0				\$0					3
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$0				\$0					\$0	\$0				\$0					s
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0					\$0	\$0				\$0					Š
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0					\$0	\$0				\$0					•
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0 \$0				\$0					\$0	\$0				\$0					9
	1595										φυ *										
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$0		\$0	\$0 \$0 \$0	\$0	\$0	\$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0	\$0	0 \$0
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$0				\$0					\$0	\$0				\$0					\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$0				\$0					\$0	\$0				\$0					\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0					\$0	\$0				\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -																					
Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508																				4
Charges	1508																				
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0					\$0	\$0				\$0					\$0
Misc. Deferred Debits	1525	\$0				\$0					\$0	\$0				\$0					\$0
Renewable Generation Connection Capital Deferral Account	1531					\$0					\$0	\$0				\$0					\$0
Renewable Generation Connection OM&A Deferral Account	1532					\$0					\$0	\$0				\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0	\$0				\$0					\$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535					\$0 \$0					\$0	\$0 \$0				\$0					\$0
Smart Grid Funding Adder Deferral Account	1535					\$0 \$0					\$0	\$0				\$0 \$0					\$0
Retail Cost Variance Account - STR	1548	\$0				\$0					\$0	\$0				\$0					\$0
Board-Approved CDM Variance Account	1567	***				*-	**				\$0)				\$0					\$0
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0	\$0				\$0					\$0
Deferred Rate Impact Amounts	1574	\$0				\$0					\$0	\$0				\$0					\$0
RSVA - One-time	1582	\$0				\$0					\$0	\$0				\$0					\$0
Other Deferred Credits	2425	\$0				\$0					\$0	\$0				\$0					\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$0
Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				sc
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592																				i I
Input Tax Credits (ITCs)		\$0				\$0	\$0				\$0	\$0				\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LRAM Variance Account	1568															\$0					\$0
Total including Account 1568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$0				\$0	\$0				\$0) \$0				\$c
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555	\$0				\$0					\$0	\$0				\$0					so
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555	\$0				\$0					\$0	\$0				\$0					S
Smart Meter OM&A Variance ¹⁰	1556	\$0				\$0					\$0	\$0				\$0					\$6
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575																				
Accounting Changes Under CGAAP Balance + Return Component ⁹	1576																				İ
The following is not included in the total claim but are included on a memo basis:												1									
Deferred PILs Contra Account 5	1563	\$0				\$0	\$0				\$0	\$0				\$0	\$0				So
PILs and Tax Variance for 2006 and Subsequent Years -	1592											1									i '
Sub-Account HST/OVAT Contra Account		\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery of Regulatory Balances	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0

The state of the							2011											201	2						
The second secon	Account Descriptions		Principal Amounts as of Jan-	(Credit) during 2011 excluding interest and	Disposition during		Principal Balance as of	Interest In Amounts as of	Dec-31-11	Approved Disposition	during 2011 -	Amounts as of	Principal Amounts as of Jan-	(Credit) during 2012 excluding interest and	Disposition during					Principal Balance as of	Interest In Amounts as of		Approved Disposition	during 2012 -	Amounts as of
Comment of the Comm	Group 1 Accounts																								
## 15 AND PARTIES	LV Variance Account	1550	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
15. A Marine from protections of the control of the	RSVA - Wholesale Market Service Charge		\$0			-\$176,253					-\$2,577		-\$176,253									-\$2,587	-\$2,265		-\$2,900
The first of the property of t	RSVA - Retail Transmission Network Charge																								\$369
The Continue of the Continue o																									
The second formation of the control																									
Marie Mari						-\$03,809								-\$9,509	-\$101,441							-\$150	-\$2,644		
Note the Content of Marce of Marce (1987) 140 15												\$0													90
Commonwealth Comm								**				\$0													90
Second Content of Co												\$0													\$0
Part Part			**	\$122.224			**	**	\$7 227			\$0 \$7.227	**	\$105.691								\$702			\$0 \$9.120
The part of the pa		1393										I													
The Templater And Control Assessment 100	Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	\$0	\$133,224	\$0	-\$256,978	-\$123,754	\$0	\$7,337	\$0	-\$2,355	\$4,982	-\$123,754	-\$14,023	-\$79,320	\$0	\$0	\$0	0 \$0	-\$58,458	\$4,982	-\$2,073	-\$1,139	\$0	\$4,048
The Registry Agents of Section 1997 (1997) (Group 2 Accounts																								
The Registry Agents of Section 1997 (1997) (•	1508	\$n				\$n	\$0				su.	¢n.							¢n.	\$0				\$0
The Signature Association of Street S			7.									\$0													\$0
The Ringshare And Control Cont	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs											\$0													\$0
The Company Bender of the Section 1998 199	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
The Street Annual Process Control Process Cont												I													
Property Property		1508	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
The Program Control Co		4500	ro.				60	60				60	60							r.o.	eo.				60
Case Secretaries Associated Secretaries (16)	- · · · · · · · · · · · · · · · · · · ·		**					**				\$0													\$0
The Timer Part Minister State			7.									\$0	7.												\$0
For execution Control			7-									\$0	***												\$0
For exemption (Control Control												\$0													\$0
The Confederation of Co	Renewable Generation Connection OM&A Deferral Account		\$0				\$0	\$0				\$0	\$0												\$0
The control of the following in the control of the	Renewable Generation Connection Funding Adder Deferral Account		7-									\$0	***												\$0
The Conference of Conference o			7-									\$0													\$0
Total Cost National - Account - STR 144 15			7-									\$0													\$0
Contact Agriculture Account 1972 1970 1970 1970 1970 1970 1970 1970 1970			7-									\$0													**
See Contain year Coase 1572 1582 1583 1584 1585	Board-Approved CDM Variance Account		7-									\$0													\$0
SW. One me. 1922 50 50 50 50 50 50 50	Extra-Ordinary Event Costs											\$0													\$0
Second Polyment Class 150 50 50 50 50 50 50 5	Deferred Rate Impact Amounts						**	**				\$0													
From p 2 8ub- Total	RSVA - One-time											\$0													\$0
Internal Payments in Line of Taxes 1562 50 50 50 50 50 50 50 50 50 5	Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
Land Tax Valence for 2008 and oblives per-free visions and obstractive from 2008 and oblives per-free visions and obstractive from 2008 and oblives per-free visions and obstractive from 2008 and obs	Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
Second S	Deferred Payments in Lieu of Taxes	1562	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
La and Tax Variance for 2006 and Subsequent Years - Sub-Account HS/TOVAT 1982 50 50 50 50 50 50 50 5		1592	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
So S133,224 S0 \$50,57,337 \$0 \$5,912 \$3,424 \$167,623 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		4500	**				*-	**				* 1	*-							-	**				
RAM Variance Account 1868 50 50 50 50 50 50 50 50 50 5	Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
50 \$133.224 \$0 \$3.0847 \$187.623 \$0 \$7.337 \$0 \$3.912 \$3.424 \$187.623 \$2.259 \$3.782 \$0 \$4.97 \$1.00 \$0 \$0 \$0 \$0 \$0.00 \$0 \$0.00 \$0 \$0.00 \$0 \$0.00 \$0 \$0.00 \$0 \$0.00 \$0	Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$133,224	\$0	-\$320,847	-\$187,623	\$0	\$7,337	\$0	-\$3,912	\$3,424	-\$187,623	-\$23,532	-\$180,761	\$0	\$0	\$0	0 \$0	-\$30,394	\$3,424	-\$2,229	-\$3,782	\$0	\$4,978
mart Meter Capital and Recovery Offset Variance - Sub-Account - Capital of Recovery Offset Variance - Sub-Account - Capital of Recovery Offset Variance - Sub-Account - Stranded Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Capital of Recovery Offset Variance - Sub-Account - Stranded Meter Capital of Recovery Offset Variance - Sub-Account - Stranded Meter Capital of Recovery Offset Variance - Sub-Account - Stranded Meter Capital of Recovery Offset Variance - Sub-Account - Stranded Meter Capital of Sub-Account - Stranded Meter Capital of Sub-Account - Stranded Meter Capital of Sub-Account - Stranded Meter Capital of Sub-Account - Stranded Meter Capital of Sub-Account - Capital of Sub-Ac	LRAM Variance Account	1568	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
Mart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 50 50 50 50 50 50 50 5	Total including Account 1568		\$0	\$133,224	\$0	-\$320,847	-\$187,623	\$0	\$7,337	\$0	-\$3,912	\$3,424	-\$187,623	-\$23,532	-\$180,761	\$0	\$0	\$0	0 \$0	-\$30,394	\$3,424	-\$2,229	-\$3,782	\$0	\$4,978
Mart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 50 50 50 50 50 50 50 5	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 10	1555	\$0				\$0	\$0				\$n	\$0							\$0	\$0				\$0
mart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 1555 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0									\$0	\$0												\$0
Second Parametric Seco			***									\$0	**												
1576 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Smart Meter OM&A Variance ¹⁰		\$0				\$0	\$0				\$0	\$0												\$0
he following is not included in the total claim but are included on a memo basis: leferred PILs Contra Account 1563 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹																			\$0	\$0				\$0
leferred PILs Contra Account 5	Accounting Changes Under CGAAP Balance + Return Component ⁹	1576																		\$0	\$0				. \$0
ILs and Tax Variance for 2006 and Subsequent Years - 1592	The following is not included in the total claim but are included on a memo basis:																								
1992 \$0 \$0 \$0 \$0 \$0		1563	\$0				\$0	\$0				\$0	\$0							\$0	\$0				\$0
		1592	en.				en.	¢n.				en.	en.							¢n.	¢n.				en.
	Disposition and Recovery of Regulatory Balances ⁷	1595	φ0 ¢n				şu en	¢n.				90	\$0	-\$71.415								-\$5,129			-\$5.129



			2	2013		Projected Inte	rest on Dec-31-3	12 Balances	2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -12 balance adjusted for disposition during 2013 ⁶	Total Claim	As of Dec 31-12	Variance RRR vs. 2012 Balance (Principal + Interest)
Group 1 Accounts							during 2010			
LV Variance Account	1550			\$0	\$0			\$0		\$0
RSVA - Wholesale Market Service Charge	1580	-\$85,025	-\$1,979			-\$1,752	-\$584	-\$122,441	-\$207,109	\$0
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	-\$24,761 -\$22,517	-\$797 -\$669	\$137,894	\$1,166 \$682	\$2,027 \$1,317	\$676 \$439	\$141,763 \$92,030	\$113,502 \$67,088	2 \$0 3 \$0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588	-\$45,516	-\$1,256			-\$242	-\$81	-\$17,114	-\$63,563	\$ \$0
RSVA - Global Adjustment	1589	\$37,572	\$1,823			-\$140	-\$47	-\$10,588	\$28,994	\$0
Recovery of Regulatory Asset Balances	1590			\$0				\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			\$0				\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595			\$0				\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595 1595			\$0 \$27,543		\$405	\$135	\$0 \$36,212	\$35,672	\$0
	1595									ì
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	-\$140,247 -\$177,819 \$37,572	-\$2,879 -\$4,701 \$1,823	\$119,361	\$8,749	\$1,615 \$1,755 -\$140	\$538 \$585 -\$47	\$119,862 \$130,450 -\$10,588	-\$25,416 -\$54,410 \$28,994	\$(5) \$(6) \$(7) \$(7) \$(7) \$(7) \$(7) \$(7) \$(7) \$(7
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$0	\$0			\$0		\$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$0	\$0			\$0		\$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0				\$0		\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1508			\$0	\$0			\$0		\$0
Ontario Clean Energy Benefit Act ⁸	1508			\$0	\$0			\$0		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying										i
Charges	1508			\$0				\$0		\$0
Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail	1508 1518			\$0 \$0				\$0 \$0		\$0
Misc. Deferred Debits	1525			\$0				\$0		\$0
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0			\$0		\$0
Renewable Generation Connection OM&A Deferral Account	1532			\$0				\$0		\$0
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534			\$0 \$0				\$0 \$0		\$0
Smart Grid OM&A Deferral Account	1535			\$0				\$0		\$0
Smart Grid Funding Adder Deferral Account	1536			\$0				\$0		\$0
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567			\$0 \$0				\$0 \$0		\$0
Extra-Ordinary Event Costs	1572			\$0				\$0		\$0
Deferred Rate Impact Amounts	1574			\$0	\$0			\$0		\$0
RSVA - One-time	1582			\$0				\$0		\$0
Other Deferred Credits	2425			\$0				\$0		\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Deferred Payments in Lieu of Taxes	1562			\$0	\$0			\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0			\$0		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592									i
input Tax Credits (ITCs)	1392			\$0	\$0			\$0		\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$140,247	-\$2,879	\$109,853	\$7,857	\$1,615	\$538	\$119,862	-\$25,416	\$0
LRAM Variance Account	1568	l I		\$0	\$0			\$0		\$0
Total including Account 1568		-\$140,247	-\$2,879	\$109,853	\$7,857	\$1,615	\$538	\$119,862	-\$25,416	\$6
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹⁰	1555			\$0	\$0			\$0		Sc
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹⁰	1555			\$0	\$0			\$0		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹⁰	1555			\$0				\$0		\$0
Smart Meter OM&A Variance ¹⁰	1556			\$0	\$0			\$0		\$0
500 0044DT - W 50054 - 4 D 4 - D 4 - D 4 - D	1575	·								
FRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575 1576			\$0 \$0				\$0		s s
ccounting Changes Under CGAAP Balance + Return Component ⁹	13/6	ı		\$0	\$0			\$0		3
he following is not included in the total claim but are included on a memo basis:		I				1			I	
eferred PILs Contra Account 5	1563			\$0	\$0			\$0		s
PILs and Tax Variance for 2006 and Subsequent Years -	1592			•				•		
ub-Account HST/OVAT Contra Account	1595			\$0 -\$71,415				\$0 -\$76.544	-\$76.544	s s



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Accounts that produced a variance on the 2014 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2012 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
Group 2 Accounts			



Deferral/Variance Account Workform for 2014 Filers

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the

Rate Class (Enter Rate Classes in cells below)		# of Customers		Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Embedded Distributor - Hydro One Networks Inc.	kW	8	72,629,941	227,715	72,629,941	227,715	370,278					100%	
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
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						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
Total		8	72,629,941	227,715	72,629,941		\$ 370,278	0%	0%	0%	0%	100%	\$ -

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

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Balance as per Sheet 2 \$

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



Deferral/Variance Account Workform for 2014 Filers

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		Amounts from Sheet 2	Allocator	Embedded Distributor - Hydro One Networks Inc.	
LV Variance Account	1550	0		0	0
RSVA - Wholesale Market Service Charge	1580	(122,441)	kWh	(122,441)	0
RSVA - Retail Transmission Network Charge	1584	141,763	kWh	141,763	0
RSVA - Retail Transmission Connection Charge	1586	92,030	kWh	92,030	0
RSVA - Power (excluding Global Adjustment)	1588	(17,114)	kWh	(17,114)	0
RSVA - Global Adjustment	1589	(10,588)	Non-RPP kWh	(10,588)	0
Recovery of Regulatory Asset Balances	1590	0		0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	36,212	kWh	36,212	0
Total of Group 1 Accounts (excluding 1589)		130,450		130,450	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0		0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0
Recovery Carrying Charges Other Regulatory Assets - Sub-Account - Other	1508 1508	0		0	0
Retail Cost Variance Account - Retail	1518	0		0	0
Misc. Deferred Debits	1525	0		0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0
Smart Grid Capital Deferral Account	1534	0		0	0
Smart Grid OM&A Deferral Account	1535	0		0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0
Retail Cost Variance Account - STR	1548	0		0	0
Board-Approved CDM Variance Account	1567	0		0	0
Extra-Ordinary Event Costs	1572	0		0	0
Deferred Rate Impact Amounts	1574	0		0	0
RSVA - One-time	1574	0		0	0
Other Deferred Credits	2425	0		0	0
Total of Group 2 Accounts	2425	0		0	0
	1			 	· · · · · ·
Deferred Payments in Lieu of Taxes	1562	0		0	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	0		0	0
(excludes sub-account and contra account)	1332	Ü		0	Ŭ
PILs and Tax Variance for 2006 and Subsequent Years -	1592	0		0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)				-	_
Total of Account 1562 and Account 1592		0		0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0			
(Account 1568 - total amount allocated to	classes)	0			
	Variance	0			
Total Balance Allocated to each class (excludi		130,450		130,450	0
Total Balance Allocated to each class from Acco		(10,588)		(10,588)	0
Total Balance Allocated to each class (includi	ng 1589)	119,862		119,862	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0		0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		Ö		0	0

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Deferral/Variance Account W for 2014 Filers

Please indicate the Rate Rider Recovery Period (in years)	1
i lease maleate the reate react recovery i criod (in years)	-

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
Embedded Distributor - Hydro One Network	kW	227,715	\$ 130,450	0.5729 \$/k
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	-	-
		-	\$ -	-
		-	\$ -	-
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		-	\$ - \$ -	-
		_	\$ -	-
			\$ -	
		-	\$ -	
Total			\$ 130,450	

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Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
Embedded Distributor - Hydro One Network	kW	227,715	-\$ 10,588	- 0.0465	\$/kW
· i		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
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		-	\$ -	-	
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		-	\$ -	-	
		-	\$ -	-	
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		-	-	-	
		-	-	-	
		-	-	-	
		-	\$ - \$ -	-	
		-	\$ -	-	
Total		-	-\$ 10,588	-	