



August 12, 2015

Via RESS and Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario
M4P 1E4

Dear Ms. Walli,

**Re: Electricity Distribution Licence ED-2006-0031
Annual Filing for Electricity Distribution Rates (EB-2015-0075)**

Horizon Utilities Corporation ("Horizon Utilities") is submitting its first Annual Filing (the "Filing") to its 5 year Custom Incentive Rate-making ("Custom IR") Application (EB-2014-0002) to the Ontario Energy Board ("OEB") for electricity distribution rates ("EDR") effective January 1, 2016. The Filing has been updated with the annual adjustments as agreed upon in the Settlement Agreement and the Decision to the Custom IR Application. Generic changes, similar to those included in Incentive Regulation Mechanism ("IRM") filings have also been included where applicable, as identified in the Settlement Agreement.

Subsequent to the issuance of the Decision and Final Rate Order in Horizon Utilities' Custom IR Application, the OEB issued the following generic policy changes: i) Distribution Rate Design for Residential Electricity Customers; and ii) New Cost Allocation Policy for Street Lighting Rate Class. These are applicable to all distributors; Horizon Utilities has adopted these policy changes and included them in the Filing.

The Filing includes the Application; the Manager's Summary and live versions of the following models:

- 1) Revenue Requirement Work Form
- 2) PILs Work Form
- 3) Deferral Variance Account Work Form
- 4) RTSR Work Form
- 5) Cost Allocation Model

The Filing and supporting materials are being filed through the Board's RESS system; two hard copies will follow by courier.

Please do not hesitate to contact me if you require anything further.

Yours truly,

Original signed by Indy J. Butany-DeSouza

Indy J. Butany-DeSouza, MBA
Vice-President, Regulatory Affairs
Horizon Utilities Corporation
Tel: (905) 317-4765

Attachments

c: Jamie Sidlofsky, Borden Ladner Gervais

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

AND IN THE MATTER OF an Application by Horizon Utilities Corporation to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2016.

HORIZON UTILITIES CORPORATION

**ANNUAL FILING UNDER BOARD-APPROVED CUSTOM INCENTIVE RATE SETTING
("CIR") PLAN**

FILED: August 12, 2015

Applicant

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ANNUAL FILING APPLICATION

1. The Applicant is Horizon Utilities Corporation (“Horizon Utilities”). Horizon Utilities is a corporation incorporated pursuant to the *Business Corporations Act* (Ontario) with its head office in the City of Hamilton. Horizon Utilities carries on the business of distributing electricity within the Cities of Hamilton and St. Catharines under Ontario Energy Board (“OEB” or the “Board”) Electricity Distributor Licence No. ED-2006-0031.
2. Horizon Utilities filed a Custom Incentive Rate-setting (“Custom IR”) Application (EB-2014-0002) with the OEB on April 16, 2014, for electricity distribution rates effective: January 1, 2015; January 1, 2016; January 1, 2017; January 1, 2018; and January 1, 2019.
3. Horizon Utilities and the Intervenors filed a partial settlement proposal with the OEB (the “Settlement Proposal”) on September 22, 2014. The OEB commenced an oral hearing on September 30, 2014. On October 10, 2014, the OEB advised that it had accepted the Settlement Proposal. The Settlement Proposal specified that the parties to the Settlement Proposal had agreed to the revenue requirement for each of the years 2015-2019, effective January 1st of each year, subject to annual adjustments. The actual effective dates for rates for each of those years would be contingent on the timing of the Annual Filing by Horizon Utilities and the OEB’s approval.
4. The OEB issued its Decision and Order (the “Decision”) on the Custom IR Application on December 11, 2014.
5. Horizon Utilities hereby submits its Annual Filing to the OEB pursuant to section 78 of the *Ontario Energy Board Act, 1998* as amended (the “OEB Act”) and pursuant to the Decision of the Board in its Custom IR Application, for approval of its proposed distribution rates and other charges, effective January 1, 2016.
6. The parties to the Settlement Proposal (the “Parties”) agreed that the proposed off-ramps, reopeners and annual adjustments outside the normal course of business are generally consistent with the current Board policy and practice as provided in the Report of the Board titled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (“RRFE”) and are appropriate. The Parties agreed that the Board’s policy in relation to off-ramps, set out at page 11 of the RRFE, will continue to apply to Horizon Utilities. Each of the off-ramps, reopeners and annual adjustments is discussed in detail in the Manager’s Summary accompanying this Application.

7. The Parties also agreed to three additional adjustments: an Earnings Sharing Mechanism (“ESM”); an Efficiency Adjustment; and a Capital Investment Variance Account. These items are also discussed in the Manager’s Summary.

8. The balance of the proposed changes incorporates the generic policy changes issued by the Board, as well as mandatory changes as a result of Distribution System Code (“DSC”) amendments and changes in legislation. More particularly, this Annual Filing incorporates, or will incorporate, the following guidelines, reports and policy changes, where appropriate:

- OEB Cost of Capital Parameter Update – anticipated November 2015;
- Board Policy – New Cost Allocation Policy for Street Lighting Rate Class (EB-2012-0383), issued June 12, 2015;
- Amendments to the Distribution System Code in relation to billing frequency, the use of estimated billing, and billing accuracy issued April 15, 2015 (EB-2014-0198);
- Amending O.Reg 493/01 Removal of Debt Retirement Charge to Residential customer for implementation January 1, 2016;
- OEB Policy: – *A New Distribution Rate Design for Residential Electricity Customers* (EB-2012-0410) issued April 2, 2015;
- OEB Policy: - Ontario Electricity Support Program (EB-2015-0148);
- *Conservation and Demand Management Requirement Guidelines for Electricity Distributors* - (EB-2014-0278) issued December 19, 2014;
- *Empirical Research in Support of Incentive Rate-Setting: 2014 Benchmarking Update* for determination of Stretch Factor Assignments for 2016 dated July 30, 2015;
- *Filing Requirements For Electricity Distribution Rate Applications - 2015 Edition for 2016 Rate Applications - Chapter 3 Incentive Regulation* issued July 16, 2015;
- *Filing Requirements For Electricity Distribution Rate Applications - 2015 Edition for 2016 Rates Applications - Chapter 2 Cost of Service* issued July 16, 2015;
- *Report of the Board on the Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (“RRFE”) issued October 18, 2012;

- 1 • *Guidelines for Electricity Distributor Conservation and Demand Management*
2 (EB-2012-0003) issued April 26, 2012;
- 3 • *Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*,
4 issued December 11, 2009; and
- 5 • *Report of the Board on Electricity Distributors' Deferral and Variance Account*
6 *Review Initiative* ("EDDVAR") issued July 31, 2009.

7 9. Horizon Utilities has calculated adjustments to its 2016 revenue requirement using the Cost
8 of Service Models (i.e., Revenue Requirement Workform, PILS Workform, DVA Continuity
9 Schedule; RTSR and Cost Allocation Models) and directions provided by the Board in July
10 2015 for 2016 filers.

11 10. The Manager's Summary will address the following:

- 12 a. Off-ramps;
- 13 b. Reopeners and Generic Policy Changes;
- 14 c. Annual adjustments;
- 15 d. Models used to calculate the adjustments and any modifications made;
- 16 e. A summary of the adjustments to the Revenue Requirement used for determining
17 Distribution Rates (updated in accordance with the above-mentioned Settlement
18 Agreement);
- 19 f. Distribution and Total Bill Impacts;
- 20 g. A request for approval of an Accounting Order to establish a deferral account to
21 record incremental capital and operating costs related to the Board's initiative to
22 implement monthly billing to residential and small commercial customers by
23 December 31, 2016; and
- 24 h. A request for approval of the disposition of Group 1 Deferral and Variance Account
25 balances and associated carrying charges as per the EDDVAR Report and the
26 updated changes to Chapter 3 Filing Requirements, issued July 25, 2014.

27

Relief Requested:

11. Horizon Utilities applies for an Order or Orders approving the Tariff of Rates and Charges set out in Appendix B to this Annual Filing as just and reasonable rates and charges pursuant to section 78 of the OEB Act, to be effective January 1, 2016.
12. Horizon Utilities is seeking an Accounting Order to establish a new deferral account to record costs to implement the new monthly billing policy as established by the OEB.
13. Horizon Utilities is seeking approval for the update to the Load Profile for the Street Lighting rate class and the inclusion of the Street Lighting Adjustment Factor.
14. Horizon Utilities is seeking approval for the adoption of the New Distribution Rate Design.
15. Horizon Utilities is seeking approval for the inclusion of the OESP rate and will await the Board Decision to implement the final volumetric rate to be recovered by all rate classes.
16. Horizon Utilities is seeking approval for the clearance of the balances recorded in certain deferral and variance accounts by means of class-specific rate riders effective January 1, 2016 to December 31, 2016; and
17. Horizon Utilities requests that its current (i.e., 2015) rates provided in Appendix A be declared interim effective January 1, 2016, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2016.
18. This Annual Filing has been prepared in accordance with the Decision of the Board in Horizon Utilities' Custom IR Application and relevant OEB guidelines and requirements. Specifically, changes to OEB policies on distributor rate design and changes to the revenue allocated to unmetered load customers resulting from changes to the Board's policies on cost allocation for unmetered loads.

Proposed Effective Date of Rate Order

19. Horizon Utilities proposes that the Board make its Rate Order, together with the other relief sought in this Annual Filing, effective January 1, 2016. A list of requested approvals is set out at page 2 of the Manager's Summary. The current Schedule of Rates and Charges is provided as Appendix A.
20. Horizon Utilities requests that the Board declare Horizon Utilities' current (i.e., 2015) rates provided in Appendix B as interim effective January 1, 2016, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates, effective January 1, 2016.

21. Horizon Utilities requests that, in the event that the Board is unable to provide a Decision and Order in this Application for rates effective on January 1, 2016, the Board approve a rate rider that would provide for the recovery of incremental revenue for the period from January 1, 2016 to the implementation date of the 2016 Schedule of Rates and Charges.

Form of Hearing Requested

22. Horizon Utilities requests that this Annual Filing be disposed of by way of a written hearing.

Publication of Notice

23. Upon receipt of the Letter of Direction from the Board, Horizon Utilities will arrange to have the Notice of Application and Hearing posted in newspapers (including the French language newspaper) which have the highest paid circulation in its Hamilton and St. Catharines service areas, in accordance with the schedule established by the Board. More particularly, Horizon Utilities will publish the Notice of Application in the following newspapers:

- For the Hamilton service area, Horizon Utilities will publish the Notice of Application in Horizon Utilities' Hamilton service area in the Hamilton Spectator, the English language newspaper with a readership of 230,000 and a paid circulation of 100,000, according to the best information available.
- For the St. Catharines service area, Horizon Utilities will publish the Notice of Application in Horizon Utilities' St. Catharines service area in the St. Catharines Standard, the English language newspaper with a readership of 70,000 and a paid circulation of 22,000, according to the best information available.
- For its Francophone customers, Horizon Utilities will publish the Notice of Application in Le Regional, the French language newspaper with a weekly circulation of 7,000, according to the best information available.

24. Once the Notice of Annual Filing and Hearing has been published as noted above, Horizon Utilities will file an Affidavit with proof of publication, as directed by the Board. This Application and all documents related to this Application will be made available on Horizon Utilities' website at: www.horizonutilities.com under Regulatory Affairs. It will also be posted through the following social media accounts on Twitter - @HorizonLink and Facebook - /HorizonUtilities.

1 **Contact Information**

- 2 25. Horizon Utilities requests that all documents filed with the Board in this proceeding be
3 served on the undersigned.

All of which is respectfully submitted this 12th day of August, 2015.

Original signed by Indy J. Butany-DeSouza

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MANAGER'S SUMMARY

Horizon Utilities filed a Custom Incentive Rate-setting Application (the "Custom IR Application", Board File No. EB-2014-0002) with the Board on April 16, 2014 under section 78 of the OEB Act, (Schedule B), seeking approval for five years of distribution rates effective on January 1 of each year from 2015 to 2019.

The following eight parties requested and were granted intervenor status in that proceeding:

- Association of Major Power Consumer in Ontario ("AMPCO");
- Building Owners and Managers Association ("BOMA");
- City of Hamilton ("Hamilton");
- Consumers Council of Canada ("CCC");
- Energy Probe Research Foundation ("Energy Probe");
- School Energy Coalition ("SEC");
- Sustainable Infrastructure Alliance of Ontario ("SIA"); and
- Vulnerable Energy Consumers Coalition ("VECC").

A Settlement Conference was held on August 27-29, 2014. All intervenors of record participated at the Settlement Conference except SIA and Hamilton. A partial settlement was reached and a Settlement Proposal was filed with the Board on September 22, 2014. Issues pertaining to Cost Allocation and Rate Design remained unsettled.

An Oral Hearing on the unsettled issues was held on September 30, October 1, October 9, and October 10, 2014. The Board advised that it had approved the Settlement Proposal on October 10, 2014.

The Board issued its Decision and Order on the outstanding matters in the Custom IR Application on December 11, 2014, and its Final Rate Order on the Custom IR Application on January 8, 2015, for rates effective January 1, 2015. Horizon Utilities is now seeking adjustments to 2016 rates in accordance with the Settlement Proposal and the Decision and Order.

Off-ramps, Reopeners and Annual Adjustments

Off-ramps

The Parties to the Settlement Proposal agreed that the Board's policy in relation to off-ramps, set out at page 11 of the RRFE, will continue to apply to Horizon Utilities. As the Board stated in Table 1 on page 13 of the RRFE, "*A regulatory review may be initiated if a distributor's annual reports show performance outside of the ± 300 basis points earnings dead band or if performance erodes to unacceptable levels*". Horizon Utilities will provide an update on its 2015 results in its 2017 CIR Annual Filing to be filed in 2016; this item does not apply to this filing.

Reopeners and Generic Policy Changes

The Parties to the Settlement Proposal agreed to the list of reopeners proposed in the Custom IR Application. Each reopener agreed to is listed below with corresponding relief sought, if applicable:

- *Changes to income tax rates and laws.* At the time of the submission of this Annual Filing, Horizon Utilities is not aware of changes to income tax rates and laws that would impact the calculation of its 2016 revenue requirement. If there are any such changes prior to the Board rendering its Decision on this Annual Filing, Horizon Utilities will advise the OEB and update this Annual Filing, accordingly.
- *Changes to Ontario Market Rules or OEB Codes that would impact costs or revenues.* On April 15, 2015, the OEB announced amendments to the Distribution System Code ("DSC") (EB-2014-0198) that required all electricity distributors in Ontario to commence billing their Residential and General Service < 50kW customers on a monthly basis by no later than December 31, 2016. Horizon Utilities is requesting an Accounting Order that would allow it to use a deferral account to record incremental costs related to this new requirement. This request is discussed in greater detail on page 43 below.
- *Changes to OEB policies on distributor rate design.* In the *Report of the Board: A New Distribution Rate Design for Residential Electricity Customers* (EB-2012-0410), issued April 2, 2015, the OEB has confirmed that rates for Residential customers will be migrated to a fixed monthly distribution charge over a four-year transition period commencing in 2016 and ending in 2019. A letter, issued by the OEB on July 16, 2015, instructed distributors to conduct further analysis on the impact that the new fixed rate design would have on the 10th percentile of energy consuming customers. Horizon

1 Utilities has incorporated the first year transition adjustment in its proposed rates for
2 2016 and conducted the analysis on the 10th consumption percentile of energy
3 consuming customers. This adjustment is discussed in greater detail on page 38 below.

- 4 • *Changes to environmental laws that would impact business requirements and processes*
5 *resulting in increased expenditures.* At the time of this Annual Filing, Horizon Utilities is
6 not aware of changes to environmental laws that would impact business requirements
7 and processes resulting in increased expenditures. If there are any such changes prior
8 to the Board rendering its Decision on this Annual Filing, Horizon Utilities will bring this to
9 the attention of the Board and update this Annual Filing accordingly.
- 10 • *Changes to technical requirements beyond the control of the utility.* At the time of
11 submission of this Annual Filing, Horizon Utilities is not aware of changes to technical
12 requirements beyond its control. If there are any such changes prior to the Board
13 rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the
14 attention of the Board and update this Annual Filing accordingly.
- 15 • *Items that would meet the OEB's Z-Factor criteria as defined in Chapter 3 of the Board's*
16 *Filing Requirements for Transmission and Distribution Applications that are material*
17 *unforeseen events, that have a significant influence on the operation of the distributor.* At
18 the time of submission of this Annual Filing, Horizon Utilities is not aware of any items
19 that would qualify for Z-Factor adjustments. If there are any such items prior to the
20 Board rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the
21 attention of the Board and update this Annual Filing accordingly.
- 22 • *Ministerial Directives or similar required government action to provide a service to*
23 *customers (such as the previous Smart Meter Deployment and CDM Horizon Utilities will*
24 *be implementing the Ontario Energy Support Program ("OESP") on January 1, 2016 and*
25 *will provide targeted support to low-income customers who have been approved. It is to*
26 *be funded through electricity rates as a volumetric charge and delivered as a reduction*
27 *on qualifying customers' bills. Horizon Utilities understands that while the current*
28 *estimation of the charge is \$0.00145/ kWh, the OEB may adjust such prior to the*
29 *finalization of the Decision. If there are any such changes prior to the Board rendering*
30 *its Decision on this Annual Filing, Horizon Utilities will update this Annual Filing*
31 *accordingly.*

- 1 • *Accounting framework changes that have a significant impact on the recording of*
2 *expenses and revenues.* At the time of submission of this Annual Filing, Horizon Utilities
3 is not aware of any such changes. If there are any such changes prior to the Board
4 rendering its Decision on this Annual Filing, Horizon Utilities will bring this to the
5 attention of the Board and update this Annual Filing accordingly.
- 6 • *Changes to amend distributor licences to allow market rates to be charged for wireless*
7 *pole attachments.* On July 30, 2015, the Board issued a letter advising electricity
8 distributors that it intendeds to initiate a proceeding on its own motion to amend rate-
9 regulated distributor licences in the near future. Horizon Utilities will address any
10 directions from the Board arising out of the proceeding at a later date, as may be
11 necessary.
- 12 • *Changes to the revenue allocated to unmetered load customers resulting from changes*
13 *to the Board's policies on cost allocation for unmetered loads.* On June 12, 2015, the
14 Board issued its new Cost Allocation Policy for Street Lighting rate class (the "Cost
15 Allocation Policy"). In the Cost Allocation Policy, the Board advised that, consistent with
16 past practice, it will implement the changes to street lighting cost allocation policy only
17 through cost of service and Custom IR applications. However, where the Board has
18 addressed the matter of adjustments to street lighting cost allocation and/or rate design
19 in a prior decision, adjustments consistent with the decision will be made in subsequent
20 mechanistic incentive rate-setting mechanism ("IRM") applications or as part of a
21 Custom IR annual update.

22 Additionally, the Board advised that it is narrowing the revenue to cost ratio policy range
23 for the Street Lighting rate class from the range of 70%-120% to 80%-120%.

24 In Horizon Utilities' Decision and Order on its Custom IR Application, at page 13, the
25 Board stated:

26 *"The Board is currently undertaking an initiative which will review the physical*
27 *configuration of street-lighting connections (daisy chain) and how costs*
28 *should be appropriately allocated. In the event that there is direction from the*
29 *Board with respect to a new policy concerning the methodology for cost*
30 *allocation related to street lighting which is applicable to Horizon, the Board is*

of the view that the Settlement Agreement provides that Horizon will adjust street lighting rates accordingly.”

Horizon Utilities has made certain adjustments with respect to its Street Lighting class in compliance with the findings of the Board. Specifically, Horizon Utilities has provided an updated 2015 Cost Allocation Model using the revised model to illustrate the impact of the mandatory changes in methodology on the allocated costs and the Revenue to Cost ratios. Horizon Utilities has provided a comparison between the two versions of the 2015 Cost Allocation Model to determine the impact of the Street Lighting Adjustment Factor. Horizon Utilities has derived its 2016 rates using Version 3.3 of the Cost Allocation Model inclusive of the Street Lighting Adjustment Factor and updated the Street Lighting Load Profile. Horizon Utilities has provided updated Cost Allocation Models inclusive of the Street Lighting Adjustment Factor and updated Street Lighting Load Profiles for its 2017 to 2019 costs and Revenue to Cost ratios.

Annual Adjustments

- *Changes in the Cost of Capital.* At the time of submission of this Annual Filing, the Cost of Capital parameters for 2016 are not available. The updated Cost of Capital parameters are expected to be available prior to the Board rendering its Decision on this Annual Filing. When the Board issues the updated values, Horizon Utilities will update this Annual Filing accordingly.
- *Changes to working capital.* Horizon Utilities has made changes to the working capital included in rate base as a result of the following changes to the Cost of Power:
 - Power and Global Adjustment charges have been updated based on the rates published in the Regulated Price Plan (“RPP”) Price Report on April 20, 2015 by the OEB. RPP rates, the Hourly Ontario Energy Price (“HOEP”) and Global Adjustment Rates were updated to the most recent rates effective from May 1, 2015 to April 30, 2016. These charges were previously based on prices effective May 1, 2014. RPP prices are expected to be updated by the OEB in October 2015, effective November 1, 2015. Horizon Utilities will update this Annual Filing for any changes to the working capital allowance included in rate base resulting from the new RPP prices;

- Retail Transmission Service Rates (“RTSRs”) have been updated to incorporate 2014 demand for Horizon Utilities, and 2015 Hydro One Uniform Transmission Rates (“UTRs”) and Sub Transmission Rates (“STRs”) approved by the OEB April 23, 2015. The rates approved in Horizon Utilities’ Custom IR were based on Horizon Utilities’ 2013 demand and 2014 Hydro One UTRs and STRs;
 - The Smart Metering Entity (“SME”) Charge has been updated to incorporate 2014 Residential and GS < 50kW customer counts. The charge approved in Horizon Utilities’ Custom IR was based on Horizon Utilities’ 2013 Residential and GS<50kW customer counts. There was no change to the Rate Rider for the SME Charge; and
 - The ratio of RPP vs. non-RPP volumes has been updated for 2014 actuals. The ratio approved in Horizon Utilities’ Custom IR was based on 2013 actuals.
- *Changes in the tax rates.* At the time of this Annual Filing, Horizon Utilities is not aware of any changes in tax rates; allowable deductions; implementation of surtaxes; or Payments in Lieu of Taxes and other commodity taxes that would impact the calculation of revenue requirement. If there are any such changes prior to the Board rendering its Decision on this Annual Filing, Horizon Utilities will advise the Board and update this Annual Filing, accordingly.
 - *Changes in other third party pass through charges.* Other than the changes to the estimates identified above under “*Changes to working capital*”, Horizon Utilities has not made any changes to third party pass through charges.
 - *CDM results that vary from plan.* Revenue requirement amounts related to differences between actual CDM results and forecasted amounts included in the determination of rates, are recorded in Account 1568 – the LRAM Variance Account (“LRAMVA”). Section 13.4 of the Board’s *Guidelines for Electricity Distributor Conservation and Demand Management* (EB-2012-0003) states that “*At a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of their Incentive Regulation Mechanism applications, if the balance is deemed significant by the applicant*”. While this is not an IRM application, Horizon Utilities confirms that it is not proposing to dispose of its

Account 1568 balance in this Annual Filing. The Board, in its decision on Horizon Utilities' Custom IR Application, approved the disposition of Account 1568 in the amount of (\$244,467). The remaining balance in Account 1568 as at the end of December 31, 2014 was (\$59,871) which Horizon Utilities does not consider significant.

- *Disposition of deferral and variance accounts.* Horizon Utilities confirms that the balance in its Group 1 Deferral and Variance accounts as at December 31, 2014 exceeds the threshold test of \$0.001/kWh; disposition of the balances identified in Table 1 is requested:

Table 1 - Group 1 Total Disposition Balance

Group 1 Balances	Account	\$ Total Disposition
Low Voltage	1550	\$292,953
Smart Meter Entity (Residential and GS<50kW Classes only)	1551	(\$19,107)
Retail Transmission Network Charge	1584	\$3,554,693
Retail Transmission Connection Charge	1586	\$2,650,205
IRM 14	1595	\$72,324
Power	1588	(\$2,944,775)
Wholesale Market Service Charge	1580	(\$1,075,929)
Global Adjustment	1589	\$6,997,092
Total		\$9,527,458

- *Any additional annual adjustments as identified by the Board in developing the Custom IR Application process.* The OEB has not, as of the date of this filing, included any additional annual adjustments to the Custom IR Application process. However, the Settlement Agreement included three additional annual adjustments for: an Earnings-Sharing Mechanism ("ESM"); a Capital Investment Variance Account; and an Efficiency Adjustment.

- Earnings-Sharing Mechanism

The Settlement Agreement provided for the introduction of a deferral account for an ESM (1508 Sub-account "Earnings Sharing Variance Account") where earnings in excess of the Board's annual approved regulatory return on equity ("ROE"), as established by the Board in its Cost of Capital Parameters. For each of the years 2015-2019, earnings in excess of approved ROE would be divided on a 50/50 basis between Horizon Utilities and its ratepayers. The ratepayer share of earnings will be credited to a new deferral account, for clearance at the

1 next applicable annual rate filing. The Settlement Agreement included the
2 following example to illustrate the timing for filing:

3 *“For example: If Horizon Utilities over-earned in 2015, it*
4 *would report the balance in the deferral account in the*
5 *2016 annual adjustment filing, for refund to ratepayers*
6 *over the twelve months commencing January 1, 2017.”*

7 The ESM is not applicable to this Annual Filing.

8 ○ Capital Investment Variance Account

9 The Settlement Agreement provided for the introduction of a deferral account
10 (1508 Sub-account “Capital Additions Variance Account”, referred to in the
11 Settlement Proposal as the Capital Investment Variance Account, or “CIVA”¹) to
12 refund to ratepayers any difference in the revenue requirement should in-service
13 capital additions be lower than, or the pacing of capital additions be slower than,
14 forecast over the 2015-2019 period.

15 The Parties agreed to track variances in the revenue requirement due to
16 variances in the capital budget. Over the term of the plan, if Horizon Utilities
17 spends less than its capital forecast, the reduced revenue requirement impact of
18 this will be returned to customers. The Parties agreed, and the OEB approved,
19 that the CIVA balance would be disposed of following the end of the five-year
20 Custom IR term, if applicable.

21 The results of the 2015 Fiscal Year, i.e., the first year of rates issued by the OEB
22 in this Custom IR rate plan term are not yet available; the CIVA provision is not
23 applicable to this Annual Filing.

24 ○ Efficiency Adjustment

25 The Settlement Agreement included an Efficiency Adjustment which is intended
26 to incent Horizon Utilities to maintain or improve its cohort position based on the

¹ Referred to as the Capital Expenditure Variance Account in the Decision of the Board dated December 11, 2015.

1 *Board's Empirical Research in Support of Incentive Rate-Setting: 2013*
2 *Benchmarking Update for determination of Stretch Factor Assignments for 2015*
3 dated August 14, 2014 (August 14, 2014 Report). The Efficiency Adjustment
4 applies in the event that Horizon Utilities is placed in a less efficient cohort than
5 the Starting Point in any year during the Custom IR term.

6 The August 14, 2014 Report placed Horizon Utilities in Group III among Ontario
7 distributors for the purpose of calculating stretch factors for 2015. The Group III
8 Cohort is therefore the Starting Point for the rate plan. The Efficiency Factor is
9 calculated by the difference between the Stretch Factor of the Starting Point and
10 the Stretch Factor of the Ending Point. This Efficiency Factor is multiplied by the
11 given rate year plan revenue requirement to provide a dollar adjustment for the
12 purpose of calculating rates for that year as explained on page 31 of the
13 Settlement Agreement:

14 *"As an example, if Horizon Utilities' Starting Point cohort is Group III and*
15 *it moves to Group IV (Ending Point) in 2016, the Efficiency Adjustment for*
16 *2016 would be determined as (0.30% less 0.45%) * \$113,484,693 =*
17 *\$170,227. If Horizon Utilities subsequently returns to the Starting Point*
18 *cohort, no adjustment is made for that subsequent year. If Horizon*
19 *Utilities remains in a lower cohort than the Starting Point, there will be an*
20 *Efficiency Factor adjustment in each year that continues to be true".*

21 The OEB issued the *Board's Empirical Research in Support of Incentive Rate-*
22 *Setting: 2014 Benchmarking Update for determination of Stretch Factor*
23 *Assignments for 2016* dated July 30, 2015 (July 30, 2015 Report). The July 30,
24 2015 Report placed Horizon Utilities in Group III among Ontario distributors for
25 the purposes of calculating stretch factors for 2016. Horizon Utilities' Starting
26 Point is Cohort III; the Ending Point is also Cohort III. No Efficiency Adjustment
27 should be made to the revenue requirement for the 2016 Rate Year as per the
28 Settlement Agreement.

- 29 ○ The Settlement Agreement provided for the creation of a deferral account (1508
30 Sub-account "Special Studies") to record costs related to the development
31 (including related intervenor costs) of a Specific Service Charge study to
32 determine the appropriateness of, and any necessary changes to Horizon

Utilities' Specific Service Charges. Horizon Utilities confirms that at this time no studies have commenced; there are no costs recorded in this account to date.

- Horizon Utilities confirms that there are no additional annual adjustments identified by the Board in the Custom IR Application process.

Models

Horizon Utilities has included the following models with this Annual Filing:

- Revenue Requirement Workform Model filed as Appendix D – Horizon Utilities has updated the 2016 Revenue Requirement Workform v 6.0, as approved by the Board in the Decision on its Custom IR Application, to include the updates as the result of changes to the Cost of Power flow-through costs;
- Cost Allocation Model filed as Appendix G – Horizon Utilities has updated the 2016 Cost Allocation Model using the Board's v 3.3 Cost Allocation Model issued on July 7, 2015, to include the updates as the result of changes to the Cost of Power flow-through costs. Appendix K provides a summary of the proposed Fixed and Variable percentages for 2016;
- RTSR Adjustment Work Form - Horizon Utilities has updated the RTSR Adjustment Workform v 4.0, filed as Appendix L, to incorporate i) Hydro One 2015 UTRs and STRs approved by the OEB on April 23, 2015; and ii) an update to Horizon Utilities' demand from 2013 to 2014 actual values;
- Payments in Lieu of Taxes ("PILs") Work Form – Horizon Utilities has updated the 2016 PILs Work Form v 1.0, filed as Appendix E, as approved by the Board in the Decision on the Custom IR Application, to include changes to PILs as a result of the changes to the revenue requirement from the update to the Cost of Power flow-through costs; and
- Deferral and Variance Account Work Form – Horizon Utilities has updated version 2.4 of the Board's 2015 Deferral and Variance Account Work Form, filed as Appendix F, to request the approval of the disposition of Group 1 Deferral and Variance Account balances and associated carrying charges.

Horizon Utilities did not make any material changes to the approved Work Forms and Models from the Board's Decision on the Custom IR Application, with the exception of: (i) any updates

to model versions released by the Board; and (ii) any updates as the result of changes to the Cost of Power flow-through costs.

2015 Cost Allocation

For its 2015 Custom IR Application, Horizon Utilities prepared a cost allocation model for each of the five years in the rate plan term using the OEB's v 3.1 Cost Allocation Model ("Board 3.1 CA Model") in accordance with the internal documentation contained in that model. The Board's 3.1 CA Models were used to determine each rate class' proportion of Horizon Utilities' total revenue requirement in each year. The revenue-to-cost ratios for each class for each of the rate plan years were determined using the total revenues over costs in each respective year.

Horizon Utilities engaged Elenchus Research Associates ("Elenchus") to review the cost allocation models for its 2015 Custom IR Application. Based on this review, Horizon Utilities implemented refinements to: i) its definition of customer classes; ii) the methodology used to identify primary and secondary assets; iii) the allocators for customer classes based on more current load profile information; and iv) the ratio of street lighting devices per connection based on a physical count of devices and connections in the Hamilton service area.

The OEB accepted Horizon Utilities' update of the ratio of devices to connections. The Decision stated:

"the evidence provided to the Board in the form of the Audit conducted by Horizon is the best information that the Board has before it. To the extent that Horizon and the City contest connections, this appears to be an issue in only a small number of cases. The Board is concerned that there appears to be confusion between the City and Horizon as to how the current rate order should be interpreted as between a connection and a device. The Board urges Horizon to take the necessary steps to make it clear to the City on what basis they are being billed. The Board is currently undertaking an initiative which will review the physical configuration of street-lighting connections (daisy chain) and how costs should be appropriately allocated. In the event that there is direction from the Board with respect to a new policy concerning the methodology for cost allocation related to street lighting which is applicable to Horizon, the Board is of the view that the Settlement Agreement provides that Horizon will adjust street lighting rates accordingly."

On June 12, 2015, the OEB issued a letter entitled. *Issuance of New Cost Allocation Policy for Street Lighting Rate Class* ("Board Letter") and a study, *Cost Allocation to Different Types of Street Lighting Configurations (the "Navigant Study")*.

The Board Letter summarizing the Board's revised policy states at page 1:

A new "street lighting adjustment factor" will be used to allocate costs to the street lighting rate class for primary and line transformer assets. The street lighting adjustment factor replaces the "number of connections" allocator. The OEB will implement the policy changes during either a distributor's cost of service or custom incentive rate-setting (Custom IR) application, with a few exceptions as discussed below.

As a related matter, effective immediately the OEB is narrowing the revenue to cost ratio policy range for the street lighting rate class from the range of 70%-120% to 80%-120%. This change is consistent with views expressed in the Report of the Board: Review of Cost Allocation for Unmetered Loads (Unmetered Loads Report), issued December 19, 2013.

At page 3, the Board Letter states that *"The OEB adopts the recommendations included in the Navigant study for the allocation of costs associated with the different street lighting configurations."*

The Navigant recommendations are summarized at page 23 of the Navigant Report:

- 1. The allocation of the primary and line transformer assets and related costs to street lighting be calculated using a newly devised "street lighting adjustment factor" instead of the existing allocation that is based on number of street lighting connections.*
- 2. The street lighting adjustment factor is calculated as the ratio of i) the four highest monthly non-coincident peak demands (NCP4) for the residential customer class divided by the number of residential customers, and ii) the NCP4 for the street lighting customer class divided by the number of streetlight devices.*
- 3. No change for the allocation of the secondary assets and related costs, which is based on the number of connections.*

At page 4, the Board Letter states that:

1 *There may be merit in updating load profiles to be more reflective of an individual distributor's*
2 *circumstances.*

3 *The OEB expects individual distributors to be mindful of material changes to load profiles and*
4 *to propose updates in their respective cost of service or Custom IR applications when*
5 *warranted. The OEB does not plan to lead a generic update of distributor load profiles, as it*
6 *did previously.*

7 **Annual Filing Update on Cost Allocation Load Profiles**

8 Horizon Utilities has been informed by the City of Hamilton that it has commenced the
9 conversion to LED street lighting for a portion of its street lights, to be completed before
10 September 30, 2015. The resulting reduction in demand would amount to 1,600 kW.

11 On December 19, 2013, the OEB issued a Report of the Board entitled *Review of the Board's*
12 *Cost Allocation Policy for Unmetered Loads* ("Report of the Board") which stated (on page 12):

13 *Unmetered load customers should be able to determine, and distributors should be able to*
14 *validate, what the appropriate consumption levels and load profiles are for the particular*
15 *devices that will reflect the technology used in street lights and other unmetered loads.*

16 On May 17, 2013, Elenchus Research Associates Inc. produced a report for the OEB entitled
17 *Review of the Board's Cost Allocation Policy for Unmetered Loads* ("Report of the Board"). At
18 page 5, Elenchus recommended:

19 *that the Board directs distributors to update Unmetered Load profiles reflecting energy*
20 *efficiency improvements when they can be supported by evidence presented by Unmetered*
21 *Load customers*

22 Horizon Utilities has updated its Load Profile as provided by Elenchus to include the 1,600 kW
23 reduction to the Street Lighting class. The hourly load profiles prepared by Hydro One for the
24 2006 Cost Allocation Informational Filing ("CAIF") were used for all other rate classes.

25 Horizon Utilities believes that the steps proposed in this Annual Filing align with the Letter of the
26 Board where the OEB stated on page 4 that "*the merit to updating load profiles to be more*

1 *reflective of an individual distributor's circumstances*" is met. Further, the Board also stated at
2 page 4 that:

3 *"Consistent with past practice, the OEB will implement the changes to street lighting*
4 *cost allocation policy only through cost of service and Custom IR applications.*
5 *Where the OEB has addressed the matter of adjustments to street lighting cost*
6 *allocation and/or rate design in a prior decision, adjustments consistent with the*
7 *decision will be made in subsequent mechanistic incentive rate-setting mechanism*
8 *(IRM) applications or as part of a Custom IR annual update."*

9 The Street Lighting kW's have been updated to incorporate the change in forecast consumption
10 levels and load profiles as a result of the City of Hamilton's (the "City") LED conversion program.
11 Horizon Utilities considers this update important as it allows the City to realize the benefits of its
12 conservation program on a timely basis. In the absence of this update, the City would not realize
13 the associated cost allocation benefits of its investment in LED lighting, a significant
14 conservation initiative, until Horizon Utilities' next rebasing year, which is scheduled for 2020.

15 **Cost Allocation Models**

16 For its current application, Horizon Utilities has updated its cost allocation models for the years
17 2016 through 2019 that were based on the 2015–2019 Custom IR Decision to include an update
18 to the Load Profile for the Street Lighting rate class and to include the Street Lighting
19 Adjustment Factor ("SLAF"), consistent with the Board's new Cost Allocation Policy. The
20 updated output from the Cost Allocation model is provided below.

21 **2015 Cost Allocation Re-stated for Comparison Purposes**

22 Horizon Utilities has determined, for comparison purposes, the illustrative 2015 SLAF, based on
23 the methodology provided in the Navigant Report in Table 2, below.

1 **Table 2: 2015 SLAF**

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,472,084	220,565	6.67
Streetlighting	38,104	52,384	0.73
Streelighting Adjustment Factor (for Primary System)			9.18

3 Horizon Utilities has calculated the Street Lighting Adjusted Connections based on the SLAF in
4 Table 3, below.

5 **Table 3: 2015 Street Lighting Adjusted Connections**

Number of Devices (A)	52,384
Streetlighting Adjustment Factor (B)	9.18
Street Lighting Adjusted Connections C=A/B	5,709

7 Horizon Utilities has provided a comparison of the total costs allocated from the Cost Allocation
8 Model as approved in the 2015-2019 Custom IR decision compared to the total costs per the
9 revised Cost Allocation methodology, i.e., inclusive of the SLAF in Table 4 below.

10 **Table 4: Total 2015 Costs Allocated from Cost Allocation Model**

Rate Class	Board Approved ¹	2015 Inclusive of Street Lighting Adjustment Factor	Variance
Residential	\$ 68,174,659	\$ 69,840,099	\$ 1,665,440
GS < 50 kW	\$ 15,595,315	\$ 15,674,517	\$ 79,202
GS > 50 kW	\$ 22,946,709	\$ 22,803,923	\$ (142,786)
Large Use (1)	\$ 2,183,446	\$ 2,165,400	\$ (18,046)
Large Use (2)	\$ 603,156	\$ 603,156	\$ -
Street Lighting	\$ 3,333,642	\$ 1,730,932	\$ (1,602,710)
Sentinel Lighting	\$ 44,626	\$ 47,965	\$ 3,339
Unmetered Scattered Load	\$ 386,778	\$ 411,742	\$ 24,964
Standby	\$ 1,059,109	\$ 1,049,706	\$ (9,403)
TOTAL	\$ 114,327,440	\$ 114,327,440	\$ -

¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

Class Revenue to Cost Ratios

The results of a cost allocation study are typically presented in the form of revenue-to-cost ratios. This is shown by rate class and is the ratio of distribution revenue collected by rate class compared to the costs allocated to the class. A ratio lower than the bottom of the Board range for the revenue-to-cost ratio for that rate class indicates the rate class is under-contributing and is being subsidized by other classes of customers.

A ratio greater than the Board's top end of the range indicates the rate classification is over-contributing and is subsidizing other classes of customers.

Horizon Utilities has provided the illustrative 2015 Revenue to Cost Ratios as a result of the use of the SLAF from the Cost Allocation Model in Table 5 below.

Table 5: 2015 Revenue to Cost Ratios Before Rate Design from Cost Allocation Model

Rate Class	Board Approved ¹ Before Rate Design	2015 Inclusive of SLAF Before Rate Design	OEB Approved Range
Residential	103.11%	100.76%	85%-115%
GS < 50 kW	88.57%	88.15%	80%-120%
GS > 50 kW	83.87%	84.37%	80%-120%
Large Use (1)	123.57%	124.55%	85%-115%
Large Use (2)	726.15%	726.15%	85%-115%
Street Lighting	73.82%	137.78%	70%-120%
Sentinel Lighting	93.37%	87.20%	80%-120%
Unmetered Scattered Load	144.85%	136.35%	80%-120%
Standby	78.64%	79.30%	80%-120%

¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

In order to fully understand the hypothetical impact of the Board's new Cost Allocation Policy on the 2015 revenue to cost ratios for the Street Lighting class, the rate design step is also needed. The purpose of adjusting the 2015 revenue to cost ratios is to facilitate a comparison of 2015, inclusive of the SLAF to subsequent years. Hence, the revenue-to-cost ratios for those Rate Classes that are outside of the Board's Policy Range are adjusted to the upper or lower end of the range, as applicable. The associated revenue shortfall is then allocated to the remaining

rate classes by way of an equal percentage, with the exclusion of the Standby Class. This is consistent with Horizon Utilities' approach in its Custom IR Application. This approach was approved by the OEB in the Decision² on the Application. Further, the OEB also approved setting a standby charge that is equal to the variable charge proposed for the GS > 50 kW class (where most users of standby generation reside), in that Decision.

Similarly, for comparison purposes, the Standby Rate for the LU (1) and LU (2) classes are adjusted, consistent with the Decision of the OEB in the Custom IR Application.

The adjusted 2015 revenue-to-cost ratios, inclusive of the SLAF and the necessary adjustments to move the revenue-to-cost ratios to within the OEB approved ranges are shown below. In the process of setting the standby charge equal to the variable charge for the GS > 50 kW class, the revenue to cost ratio falls outside the Board range, consistent with the methodology as approved in the Decision on the Custom IR Application. These are provided for comparison purposes only.

Table 6: Revenue-to-Cost Ratios after Rate Design

Rate Class	Board Approved ¹ After Rate Design	2015	
		Inclusive of SLAF After Rate Design	OEB Approved Range
Residential	103.11%	100.76%	85%-115%
GS < 50 kW	98.05%	99.55%	80%-120%
GS > 50 kW	93.51%	95.47%	80%-120%
Large Use (1)	115.00%	115.00%	85%-115%
Large Use (2)	115.00%	115.00%	85%-115%
Street Lighting	82.05%	120.00%	70%-120%
Sentinel Lighting	100.00%	98.72%	80%-120%
Unmetered Scattered Load	120.00%	120.00%	80%-120%
Standby	72.35%	73.88%	80%-120%

¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

² Page 10 of Horizon Utilities' Decision & Order, dated December 11, 2014

For comparison purposes, Horizon Utilities has also determined the 2015 revenue requirement by rate class using the new SLAF, with the revenue-to-cost ratios adjusted to be within the OEB approved ranges. These are presented in Table 7 below.

Table 7: Revenue Requirement by Rate Class

Rate Class	Board Approved ¹	2015 Inclusive of Street Lighting Adjustment Factor	Variance
Residential	\$ 66,870,215	\$ 66,870,215	\$ -
GS < 50 kW	\$ 14,629,683	\$ 14,868,943	\$ 239,260
GS > 50 kW	\$ 20,335,944	\$ 20,657,526	\$ 321,582
Large Use (1)	\$ 2,354,726	\$ 2,335,002	\$ (19,724)
Large Use (2)	\$ 673,824	\$ 673,824	\$ -
Street Lighting	\$ 2,595,310	\$ 2,013,057	\$ (582,253)
Sentinel Lighting	\$ 42,526	\$ 45,095	\$ 2,569
Unmetered Scattered Load	\$ 440,560	\$ 469,342	\$ 28,781
Standby	\$ 706,735	\$ 716,521	\$ 9,785
Total Revenue Requirement	\$ 108,649,524	\$ 108,649,524	\$ 0

¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

2016 Cost Allocation Model

Horizon Utilities has completed the OEB's v 3.3 Cost Allocation Model ("Board 3.3 CA Model") for 2016 with the update to the Load Profile for the Street Lighting rate class and the inclusion of the new Street Lighting Adjustment Factor in Table 8 below.

Table 8: 2016 Street Lighting Adjustment Factor

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,478,962	222,272	6.65
Streetlighting	29,972	52,356	0.57
Streelighting Adjustment Factor (for Primary System)			11.62

Horizon Utilities has calculated the Street Lighting Adjusted Connections based on the SLAF in Table 9 below. The Street Lighting Adjustment Factor has increased from 9.18 in 2015

(calculated for comparison purposes) to 11.62 in 2016 as a result of the City of Hamilton's LED conversion program which was completed in September 2015, resulting in a lower NCP4 in 2016 than in 2015.

Table 9: 2016 Street Lighting Adjusted Connections

Number of Devices (A)	52,356
Streetlighting Adjustment Factor (B)	11.62
Street Lighting Adjusted Connections C=A/B	4,504

Horizon Utilities has provided a comparison of the total costs allocated from the Cost Allocation Model as approved in the Custom IR decision compared to the total costs with the SLAF and update to Load Profiles in Table 10 below.

Table 10: Total 2016 Costs Allocated from Cost Allocation Model

	2016 Board Approved¹	2016 Proposed	Variance
Residential	\$ 70,846,654	\$ 72,857,939	\$ 2,011,285
GS < 50 kW	\$ 16,200,466	\$ 16,347,913	\$ 147,447
GS > 50 kW	\$ 23,791,139	\$ 23,747,446	\$ (43,693)
Large Use (1)	\$ 2,305,060	\$ 2,297,147	\$ (7,913)
Large Use (2)	\$ 941,643	\$ 941,926	\$ 284
Street Lighting	\$ 3,441,639	\$ 1,610,965	\$ (1,830,674)
Sentinel Lighting	\$ 45,509	\$ 49,138	\$ 3,629
Unmetered Scattered Load	\$ 395,560	\$ 423,286	\$ 27,726
Standby	\$ 1,102,592	\$ 1,098,246	\$ (4,345)
TOTAL	\$ 119,070,262	\$ 119,374,008	\$ 303,747

¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

As a result of the SLAF and update to SL Load Profile, Horizon Utilities has provided the Revenue to Cost Ratios from the Cost Allocation Model in Table 11 below.

1 **Table 11: 2016 Revenue to Cost Ratios Before Rate Design from Cost Allocation Model**

Rate Class	2016 Board Approved ¹ Before Rate Design	2016 Proposed Before Rate Design	OEB Approved Range
Residential	103.84%	101.47%	85%-115%
GS < 50 kW	98.05%	97.58%	80%-120%
GS > 50 kW	93.14%	93.66%	80%-120%
Large Use (1)	112.63%	113.43%	85%-115%
Large Use (2)	77.36%	77.65%	85%-115%
Street Lighting	81.35%	160.09%	80%-120%
Sentinel Lighting	100.49%	93.69%	80%-120%
Unmetered Scattered Load	121.57%	114.28%	80%-120%
Standby	73.04%	73.58%	80%-120%

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 **Rate Design**

4 The policy for Cost Allocation and in particular the allocation of costs to the Street Lighting class
5 has evolved.

6 Horizon Utilities' Street Lighting class has experienced substantial rate volatility over the years.
7 In 2008, Horizon Utilities' Street Lighting class had revenue to cost ratio of 15.6%.

8 In the OEB Decision on Horizon Utilities' 2008 Cost of Service Application (EB-2007-0697), the
9 Board recommended that the movement of the revenue to cost ratio to the bottom of the
10 Board's recommended range, be phased in over a number of years. As a result, Horizon Utilities
11 Street Lighting class experienced an increase in rates in order to fit within the Board Approved
12 range from 15.6% to 43% and finally at 70% in 2009.

13 On page 6 in the Report of the Board, *Review of the Board's Cost Allocation Policy for*
14 *Unmetered Loads* dated December 19, 2013, the Board's policy remains that distributors should
15 endeavor to move their revenue to cost ratios closer to one or 100% if this is supported by new
16 data.

17 In recognition of this rate volatility, Horizon Utilities is proposing to move the Street Lighting
18 class to 100% revenue to cost ratio. Normally, if the Cost Allocation model produced a result of
19 160.09%, as the current Cost Allocation Model shows for the Street Lighting class, the policy

1 would be to move the Street Lighting class to the top end of the Board Approved range. This
2 would result in 120% revenue to cost ratio for the Street Lighting class. Nevertheless, Horizon
3 Utilities is proposing to move the Street Lighting class to 100% revenue to cost ratio, to
4 recognize that the Street Lighting ratio would have remained at or below 100% if the current
5 policy (June 12, 2015) had been in place in past years.

6 Horizon Utilities used the methodology for Rate Design that it employed and that was approved
7 by the OEB in its Custom IR Application in preparing this Annual Filing for the remaining rate
8 classes. A description of those steps follows below. Horizon Utilities has included copies of
9 input sheets I-6, I-8, output O-1 and O-2 are included as Appendices G-J. Horizon Utilities has
10 also filed a live excel version of the 2016 CA model with this Annual Filing.

11 **Rate Design Steps as approved by the OEB**

12 The OEB approved Horizon Utilities' proposal to bring those customer classes whose revenue-
13 to-cost ratios were above the upper boundaries of the OEB's ranges down to the upper
14 boundary and to allocate the associated revenue shortfall to rate classes whose ratios were
15 under 100 percent in the Custom IR decision. In its 2015-2019 Custom IR Application, Horizon
16 Utilities proposed to achieve this by way of an allocation of the revenue requirement deficiency
17 by an equal percentage to all classes that were below 100 percent revenue to cost ratio, with
18 the exclusion of the Standby class; such was approved by the Board³ Horizon Utilities is guided
19 by this Rate Design approach to derive the revenue-to-cost ratios for the allocation of Horizon
20 Utilities' revenue requirement, as presented in Table 12 below.

³ Page 10 of Horizon Utilities' Decision and Order, dated December 11, 2014

1 **Table 12: 2016 Revenue-to-Cost Ratios After Rate Design**

Rate Class	2016 Board Approved' After Rate Design	2016 Proposed After Rate Design	OEB Approved Range
Residential	103.77%	101.33%	85%-115%
GS < 50 kW	98.05%	100.00%	80%-120%
GS > 50 kW	93.13%	96.05%	80%-120%
Large Use (1)	112.47%	113.27%	85%-115%
Large Use (2)	85.00%	87.40%	85%-115%
Street Lighting	81.30%	100.00%	80%-120%
Sentinel Lighting	100.42%	96.03%	80%-120%
Unmetered Scattered Load	119.91%	114.13%	80%-120%
Standby	72.66%	74.85%	80%-120%

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 Tables 13 provides information on calculated class revenues. The resulting 2016 proposed base
4 revenue amounts are used in the section below on Rate Design to derive the proposed
5 distribution charges in this Annual Filing.

6 **Table 13: Revenue Requirement by Rate Class**

Rate Class	2016 Board Approved'	2016 Proposed	Variance
Residential	\$ 69,770,682	\$ 70,023,919	\$ 253,237
GS < 50 kW	\$ 15,213,218	\$ 15,671,801	\$ 458,583
GS > 50 kW	\$ 21,199,670	\$ 21,851,153	\$ 651,483
Large Use (1)	\$ 2,455,100	\$ 2,463,903	\$ 8,803
Large Use (2)	\$ 779,906	\$ 802,733	\$ 22,827
Street Lighting	\$ 2,693,206	\$ 1,572,332	\$ (1,120,874)
Sentinel Lighting	\$ 42,905	\$ 44,270	\$ 1,366
Unmetered Scattered Load	\$ 446,214	\$ 454,065	\$ 7,852
Standby	\$ 752,852	\$ 773,322	\$ 20,471
Total Revenue Requirement	\$ 113,353,752	\$ 113,657,498	\$ 303,747

7 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

8

9

2017 Cost Allocation Model

Horizon Utilities has completed the Board's 3.3 CA Model for 2017 with the update to the Load Profile for the Street Lighting rate classes and the inclusion of the new SLAF in Table 14 below.

Table 14: 2017 Street Lighting Adjustment Factor

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,480,965	224,088	6.61
Streetlighting	29,966	52,328	0.57
Streelighting Adjustment Factor (for Primary System)			11.54

Horizon Utilities has calculated the Street Lighting Adjusted Connections based on the Street Lighting Adjustment Factor in Table 15 below.

Table 15: 2017 Street Lighting Adjusted Connections

Number of Devices (A)	52,328
Streetlighting Adjustment Factor (B)	11.54
Street Lighting Adjusted Connections C=A/B	4,534

Horizon Utilities has provided a comparison of the total costs allocated from the Cost Allocation Model as approved in the Custom IR Decision compared to the total costs with the SLAF and update to the SL Load Profile in Table 16 below.

1 **Table 16: Total 2017 Costs Allocated from Cost Allocation Model**

Rate Class	2017 Board Approved ¹	2017 Board Approved W/ SLAF & Update to Load Profile	Variance
Residential	\$ 72,230,861	\$ 74,063,505	\$ 1,832,644
GS < 50 kW	\$ 16,393,592	\$ 16,496,717	\$ 103,125
GS > 50 kW	\$ 23,897,415	\$ 23,788,280	\$ (109,135)
Large Use (1)	\$ 2,351,753	\$ 2,336,792	\$ (14,961)
Large Use (2)	\$ 1,240,719	\$ 1,232,931	\$ (7,788)
Street Lighting	\$ 3,438,328	\$ 1,612,711	\$ (1,825,617)
Sentinel Lighting	\$ 45,644	\$ 49,066	\$ 3,422
Unmetered Scattered Load	\$ 397,174	\$ 423,507	\$ 26,333
Standby	\$ 1,167,256	\$ 1,159,233	\$ (8,023)
TOTAL	\$ 121,162,742	\$ 121,162,742	\$ -

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 As a result of the SLAF and update to the Load Profile, Horizon Utilities has provided the
4 Revenue to Cost Ratios from the Cost Allocation Model in Table 17 below.

5 **Table 17: 2017 Revenue to Cost Ratios Before Rate Design from Cost Allocation Model**

Rate Class	2017 Board Approved ¹ Before Rate Design	2017 Board Approved W/ SLAF & Update to Load Profile Before Rate Design	OEB Approved Range
Residential	103.61%	101.32%	85%-115%
GS < 50 kW	98.38%	100.33%	80%-120%
GS > 50 kW	94.32%	97.21%	80%-120%
Large Use (1)	112.36%	114.95%	85%-115%
Large Use (2)	66.17%	68.28%	85%-115%
Street Lighting	82.43%	94.97%	80%-120%
Sentinel Lighting	98.77%	94.55%	80%-120%
Unmetered Scattered Load	119.88%	114.26%	80%-120%
Standby	71.72%	73.80%	80%-120%

6 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

1 The adjusted 2017 revenue-to-cost ratios, inclusive of the new SLAF, the update to the Load
2 Profiles and the necessary adjustments to move the revenue-to-cost ratios to within the OEB
3 approved ranges are shown below.

4 **Table 18: 2017 Revenue-to-Cost Ratios after Rate Design**

Rate Class	2017 Board Approved ¹ After Rate Design	2017 Board Approved W/ SLAF & Update to Load Profile After Rate Design	OEB Approved Range
Residential	103.30%	101.05%	85%-115%
GS < 50 kW	98.38%	100.00%	80%-120%
GS > 50 kW	94.32%	97.29%	80%-120%
Large Use (1)	112.02%	111.76%	85%-115%
Large Use (2)	85.00%	85.00%	85%-115%
Street Lighting	81.35%	100.66%	80%-120%
Sentinel Lighting	98.77%	94.65%	80%-120%
Unmetered Scattered Load	119.52%	113.96%	80%-120%
Standby	71.62%	73.76%	80%-120%

5 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

6 Table 19 provides 2017 comparative information on calculated base revenue amounts used to
7 derive proposed distribution charges.

8 **Table 19: 2017 Revenue Requirement by Rate Class**

Rate Class	2017 Board Approved ¹	2017 Board Approved W/ SLAF & Update to Load Profile	Variance
Residential	\$ 70,851,214	\$ 71,010,413	\$ 159,199
GS < 50 kW	\$ 15,452,825	\$ 15,832,040	\$ 379,215
GS > 50 kW	\$ 21,574,566	\$ 22,180,490	\$ 605,924
Large Use (1)	\$ 2,492,992	\$ 2,470,896	\$ (22,096)
Large Use (2)	\$ 1,033,805	\$ 1,027,175	\$ (6,630)
Street Lighting	\$ 2,727,914	\$ 1,584,643	\$ (1,143,271)
Sentinel Lighting	\$ 42,312	\$ 43,544	\$ 1,232
Unmetered Scattered Load	\$ 446,764	\$ 453,733	\$ 6,969
Standby	\$ 784,412	\$ 803,870	\$ 19,458
Total Revenue Requirement	\$ 115,406,804	\$ 115,406,804	\$ 0

9 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

2018 Cost Allocation Model

Horizon Utilities has completed the Board's 3.3 CA Model for 2018 with the update to the Load Profile for the Street Lighting rate class and the inclusion of the new SLAF in Table 20 below.

Table 20: 2018 Street Lighting Adjustment Factor

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,487,324	225,981	6.58
Streetlighting	29,961	52,300	0.57
Streelighting Adjustment Factor (for Primary System)			11.49

Horizon Utilities has calculated the Street Lighting Adjusted Connections based on the Street Lighting Adjustment Factor in Table 21 below.

Table 21: 2018 Street Lighting Adjusted Connections

Number of Devices (A)	52,300
Streetlighting Adjustment Factor (B)	11.49
Street Lighting Adjusted Connections C=A/B	4,552

Horizon Utilities has provided a comparison of the total costs allocated from the Cost Allocation Model as approved in the Custom IR Decision compared to the total costs with the SLAF in Table 22 below.

1 **Table 22: Total 2018 Costs Allocated from Cost Allocation Model**

Rate Class	2018 Board Approved ¹	2018 Board Approved W/ SLAF & Update to Load Profile	Variance
Residential	\$ 72,001,565	\$ 73,836,752	\$ 1,835,187
GS < 50 kW	\$ 16,149,690	\$ 16,256,829	\$ 107,139
GS > 50 kW	\$ 24,998,731	\$ 24,885,439	\$ (113,292)
Large Use (1)	\$ 2,386,689	\$ 2,371,506	\$ (15,183)
Large Use (2)	\$ 1,174,754	\$ 1,168,139	\$ (6,615)
Street Lighting	\$ 3,432,781	\$ 1,604,511	\$ (1,828,270)
Sentinel Lighting	\$ 44,986	\$ 48,312	\$ 3,326
Unmetered Scattered Load	\$ 391,436	\$ 417,377	\$ 25,941
Standby	\$ 1,198,889	\$ 1,190,656	\$ (8,233)
TOTAL	\$ 121,779,520	\$ 121,779,520	\$ 0

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 As a result of the SLAF and update to the Load Profile, Horizon Utilities has provided the
4 Revenue to Cost Ratios from the Cost Allocation Model in Table 23 below.

5 **Table 23: 2018 Revenue to Cost Ratios Before Rate Design from Cost Allocation Model**

Rate Class	2018 Board Approved ¹ Before Rate Design	2018 Board Approved W/ SLAF & Update to Load Profile Before Rate Design	OEB Approved Range
Residential	104.21%	102.03%	85%-115%
GS < 50 kW	100.06%	101.93%	80%-120%
GS > 50 kW	90.62%	93.45%	80%-120%
Large Use (1)	111.08%	110.80%	85%-115%
Large Use (2)	90.84%	90.76%	85%-115%
Street Lighting	82.60%	95.03%	80%-120%
Sentinel Lighting	97.59%	93.52%	80%-120%
Unmetered Scattered Load	120.24%	114.61%	80%-120%
Standby	71.86%	73.99%	80%-120%

6 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

1 The adjusted 2018 revenue-to-cost ratios, inclusive of the new SLAF, the update to the SL Load
2 Profile and the necessary adjustments to move the revenue-to-cost ratios to within the OEB
3 approved ranges are shown below.

4 **Table 24: 2018 Revenue-to-Cost Ratios after Rate Design**

Rate Class	2018 Board Approved ¹ After Rate Design	2018 Board Approved W/ SLAF & Update to Load Profile After Rate Design	OEB Approved Range
Residential	104.21%	101.95%	85%-115%
GS < 50 kW	100.06%	101.85%	80%-120%
GS > 50 kW	90.63%	93.37%	80%-120%
Large Use (1)	111.08%	110.72%	85%-115%
Large Use (2)	90.84%	90.69%	85%-115%
Street Lighting	82.60%	100.91%	80%-120%
Sentinel Lighting	97.59%	93.44%	80%-120%
Unmetered Scattered Load	120.00%	114.52%	80%-120%
Standby	71.86%	73.93%	80%-120%

5 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

6 Table 25 provides 2018 comparative information on calculated base revenue amounts used to
7 derive proposed distribution charges.

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1 **Table 25: 2018 Revenue Requirement by Rate Class**

Rate Class	2018 Board Approved ¹	2018 Board Approved W/ SLAF & Update to Load Profile	Variance
Residential	\$ 71,214,078	\$ 71,388,397	\$ 174,319
GS < 50 kW	\$ 15,473,997	\$ 15,867,986	\$ 393,989
GS > 50 kW	\$ 21,656,752	\$ 22,241,277	\$ 584,525
Large Use (1)	\$ 2,505,533	\$ 2,480,741	\$ (24,792)
Large Use (2)	\$ 1,045,806	\$ 1,037,943	\$ (7,863)
Street Lighting	\$ 2,727,080	\$ 1,579,345	\$ (1,147,735)
Sentinel Lighting	\$ 41,135	\$ 42,253	\$ 1,118
Unmetered Scattered Load	\$ 441,753	\$ 449,057	\$ 7,304
Standby	\$ 807,187	\$ 826,322	\$ 19,136
Total Revenue Requirement	\$ 115,913,322	\$ 115,913,322	\$ (0)

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 **2019 Cost Allocation Model**

4 Horizon Utilities has completed the Board's 3.3 CA Model for 2019 with the update to the Load
5 Profile for the Street Lighting rate classes and the inclusion of the new SLAF in Table 26 below.

6 **Table 26: 2019 Street Lighting Adjustment Factor**

Primary System	NCP4	Customers or Devices	Average NCP4 (per Customer or Device)
Residential	1,492,703	227,762	6.55
Streetlighting	29,956	52,273	0.57
Streelighting Adjustment Factor (for Primary System)			11.44

8 Horizon Utilities has calculated the Street Lighting Adjusted Connections based on the SLAF in
9 Table 27 below.

10 **Table 27: 2019 Street Lighting Adjusted Connections**

Number of Devices (A)	52,273
Streetlighting Adjustment Factor (B)	11.44
Street Lighting Adjusted Connections C=A/B	4,571

11

1 Horizon Utilities has provided a comparison of the total costs allocated from the Cost Allocation
2 Model as approved in the Custom IR decision compared to the total costs with the Street
3 Lighting Adjustment Factor in Table 28 below.

4 **Table 28: Total 2019 Costs Allocated from Cost Allocation Model**

Rate Class	2019 Board Approved ¹	2019 Board Approved W/ SLAF & Update to Load Profile	Variance
Residential	\$ 74,896,902	\$ 76,756,364	\$ 1,859,462
GS < 50 kW	\$ 16,942,996	\$ 17,045,290	\$ 102,294
GS > 50 kW	\$ 24,455,048	\$ 24,343,941	\$ (111,107)
Large Use (1)	\$ 2,477,961	\$ 2,462,188	\$ (15,773)
Large Use (2)	\$ 1,154,214	\$ 1,148,494	\$ (5,720)
Street Lighting	\$ 3,515,372	\$ 1,665,332	\$ (1,850,040)
Sentinel Lighting	\$ 45,428	\$ 48,748	\$ 3,320
Unmetered Scattered Load	\$ 397,736	\$ 423,944	\$ 26,208
Standby	\$ 1,259,659	\$ 1,251,018	\$ (8,642)
TOTAL	\$ 125,145,317	\$ 125,145,317	\$ 0

5 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

6 As a result of the SLAF and update to the SL Load Profile, Horizon Utilities has provided the
7 Revenue to Cost Ratios from the Cost Allocation Model in Table 29 below.

8

1 **Table 29: 2019 Revenue to Cost Ratios Before Rate Design from Cost Allocation Model**

Rate Class	2019 Board Approved ¹ Before Rate Design	2019 Board Approved W/ SLAF & Update to Load Profile Before Rate Design	OEB Approved Range
Residential	103.03%	100.93%	85%-115%
GS < 50 kW	97.81%	99.73%	80%-120%
GS > 50 kW	95.07%	98.02%	80%-120%
Large Use (1)	110.01%	109.73%	85%-115%
Large Use (2)	95.64%	95.49%	85%-115%
Street Lighting	82.44%	93.68%	80%-120%
Sentinel Lighting	96.08%	92.09%	80%-120%
Unmetered Scattered Load	119.76%	114.39%	80%-120%
Standby	71.94%	74.06%	80%-120%

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 The adjusted 2019 revenue-to-cost ratios, inclusive of the new SLAF, the update to the Load
4 Profiles and the necessary adjustments to move the revenue-to-cost ratios to within the OEB
5 approved ranges are shown below.

6

1 **Table 30: 2019 Revenue-to-Cost Ratios after Rate Design**

	2019 Board Approved' After Rate Design	2019 Board Approved W/ SLAF & Update to Load Profile After Rate Design	OEB Approved Range
Residential	103.03%	100.85%	85%-115%
GS < 50 kW	97.81%	99.66%	80%-120%
GS > 50 kW	95.08%	97.95%	80%-120%
Large Use (1)	110.01%	109.64%	85%-115%
Large Use (2)	95.64%	95.41%	85%-115%
Street Lighting	82.44%	99.45%	80%-120%
Sentinel Lighting	96.08%	92.02%	80%-120%
Unmetered Scattered Load	119.76%	114.30%	80%-120%
Standby	71.77%	74.02%	80%-120%

2 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

3 Table 31 provides 2019 comparative information on calculated base revenue amounts used to
4 derive proposed distribution charges.

5 **Table 31: 2019 Revenue Requirement by Rate Class**

	2019 Board Approved'	2019 Board Approved W/ SLAF & Update to Load Profile	Variance
Residential	\$ 73,287,722	\$ 73,456,491	\$ 168,769
GS < 50 kW	\$ 15,872,472	\$ 16,282,911	\$ 410,439
GS > 50 kW	\$ 22,248,812	\$ 22,845,100	\$ 596,288
Large Use (1)	\$ 2,576,170	\$ 2,550,468	\$ (25,702)
Large Use (2)	\$ 1,082,205	\$ 1,074,064	\$ (8,141)
Street Lighting	\$ 2,787,936	\$ 1,615,579	\$ (1,172,357)
Sentinel Lighting	\$ 40,881	\$ 41,967	\$ 1,086
Unmetered Scattered Load	\$ 448,326	\$ 455,597	\$ 7,271
Standby	\$ 846,894	\$ 869,241	\$ 22,347
Total Revenue Requirement	\$ 119,191,418	\$ 119,191,418	\$ 0

6 ¹Appendix I of Horizon Utilities' Draft Rate Order, dated December 18, 2014

7 Horizon Utilities seeks OEB approval of: i) the steps outlined above on the implementation of
8 the Street Lighting Adjustment Factor; ii) the update to the Load Profile of the Street Lighting

1 class in the Cost Allocation process; iii) the resulting Rate Design and just and reasonable rates.
2 The updated cost allocation information for the years 2017, 2018 and 2019 have been provided
3 to serve as updated reference points that incorporate the new Cost Allocation Policy for the
4 Street Lighting class for future annual updates to Horizon Utilities' Custom IR Application.

5 **New Distribution Rate Design**

6 As identified above, the OEB has confirmed that rates for Residential customers will be
7 migrated to a fixed monthly distribution charge over a four-year transition period commencing in
8 2016 and ending in 2019. Horizon Utilities has incorporated the first year transition adjustment
9 in its proposed rates for 2016.

10 The Board has directed that *"Each distributor will determine its fully fixed charge and will make*
11 *equal increases in the fixed charge over four years to get to the fully fixed charge. At the same*
12 *time, the usage charge will be reduced in order to keep the distributor revenue-neutral."*

13 The Residential portion of the proposed 2016 base revenue requirement to which the new
14 distribution rate design applies is \$70,023,919 as identified in the table below.

15

1 **Table 32 - Base Revenue Requirement by Class**

Rate Class	2016 Proposed Revenue Requirement
Residential	\$ 70,023,919
GS < 50 kW	\$ 15,671,801
GS > 50 kW	\$ 21,851,153
Large Use (1)	\$ 2,463,903
Large Use (2)	\$ 802,733
Street Lighting	\$ 1,572,332
Sentinel Lighting	\$ 44,270
Unmetered Scattered Load	\$ 454,065
Standby	\$ 773,322
Total Revenue Requirement	\$ 113,657,498

2
3 Horizon Utilities has completed the new Appendix 2-PA for 2016, 2017, 2018, and 2019 issued
4 by the Board on July 16th, 2015, as identified in Tables 33, 34, 35, and 36 below. As identified in
5 Table 36 below, Horizon Utilities' fully fixed charge in 2019 for Residential customers is
6 \$26.88/month, exclusive of other annual adjustments in the ensuing period. This indicative fixed
7 charge is based on Horizon Utilities' 2019 Residential distribution revenue of \$73,456,491 and
8 2019 Residential customer count of 227,762 as approved in Horizon Utilities' Custom IR
9 Application. For purposes of Rate Design, Horizon Utilities has used the fixed/ variable
10 percentage as calculated in 2-PA for the derivation of Residential fixed and variable distribution
11 rates. Horizon Utilities has calculated the 2016 distribution rates for all other rate classes using
12 the normal formulaic derivation.

1 **Table 33 – Appendix 2-PA – 2016 – New Rate Design Policy For Residential Customers**

**Appendix 2-PA - 2016
New Rate Design Policy For Residential Customers**

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	222,272
kWh	1,637,504,596

Proposed Residential Class Specific Revenue Requirement ¹	\$ 70,023,918.87
--	------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	15.72
Distribution Volumetric Rate (\$/kWh)	0.0155

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	15.72	222,272	\$ 41,929,375.71	62.29%
Variable	0.0155	1,637,504,596	\$ 25,381,321.23	37.71%
TOTAL	-	-	\$ 67,310,696.94	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	4
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	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 43,619,503.83	16.35	\$ 43,609,751.46
Variable	\$ 26,404,415.04	0.0161	\$ 26,363,823.99
TOTAL	\$ 70,023,918.87	-	\$ 69,973,575.44

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	71.72%	\$ 50,220,607.59	18.83	\$ 50,224,563.91
Variable	28.28%	\$ 19,803,311.28	0.0121	\$ 19,813,805.61
TOTAL	-	\$ 70,023,918.87	-	\$ 70,038,369.52

Checks ³	
Change in Fixed Rate	\$ 2.48
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 14,450.64
	0.02%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

2

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1 Table 34 – Appendix 2-PA – 2017 – New Rate Design Policy For Residential Customers

Appendix 2-PA - 2017 New Rate Design Policy For Residential Customers

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	224,088
kWh	1,639,722,296

Proposed Residential Class Specific Revenue Requirement ¹	\$ 71,010,413.10
--	------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	18.83
Distribution Volumetric Rate (\$/kWh)	0.0121

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	18.83	224,088	\$ 50,634,984.82	71.85%
Variable	0.0121	1,639,722,296	\$ 19,840,639.78	28.15%
TOTAL	-	-	\$ 70,475,624.60	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	3
---	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 51,019,217.07	18.97	\$ 51,011,453.11
Variable	\$ 19,991,196.04	0.0122	\$ 20,004,612.01
TOTAL	\$ 71,010,413.10	-	\$ 71,016,065.12

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	81.23%	\$ 57,682,949.08	21.45	\$ 57,680,319.93
Variable	18.77%	\$ 13,327,464.02	0.0081	\$ 13,281,750.60
TOTAL	-	\$ 71,010,413.10	-	\$ 70,962,070.53

Checks ³	
Change in Fixed Rate	\$ 2.48
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	-\$ 48,342.57
	-0.07%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

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1 **Table 35 – Appendix 2-PA – 2018 – New Rate Design Policy For Residential Customers**

Appendix 2-PA - 2018
New Rate Design Policy For Residential Customers

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	225,981
kWh	1,646,663,057

Proposed Residential Class Specific Revenue Requirement ¹	\$ 71,388,396.63
--	------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	21.45
Distribution Volumetric Rate (\$/kWh)	0.0081

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	21.45	225,981	\$ 58,167,600.16	81.35%
Variable	0.0081	1,646,663,057	\$ 13,337,970.76	18.65%
TOTAL	-	-	\$ 71,505,570.92	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	2
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	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 58,072,282.44	21.41	\$ 58,059,129.11
Variable	\$ 13,316,114.18	0.0081	\$ 13,337,970.76
TOTAL	\$ 71,388,396.63	-	\$ 71,397,099.87

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	90.67%	\$ 64,730,339.54	23.87	\$ 64,730,098.63
Variable	9.33%	\$ 6,658,057.09	0.004	\$ 6,586,652.23
TOTAL	-	\$ 71,388,396.63	-	\$ 71,316,750.86

Checks ³	
Change in Fixed Rate	\$ 2.46
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	-\$ 71,645.76
	-0.10%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

2

3

1 **Table 36 – Appendix 2-PA – 2019 – New Rate Design Policy For Residential Customers**

**Appendix 2-PA - 2019
New Rate Design Policy For Residential Customers**

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	227,762
kWh	1,652,719,193

Proposed Residential Class Specific Revenue Requirement ¹	\$ 73,456,491.04
--	------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	23.87
Distribution Volumetric Rate (\$/kWh)	0.004

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	23.87	227,762	\$ 65,240,272.71	90.80%
Variable	0.004	1,652,719,193	\$ 6,610,876.77	9.20%
TOTAL	-	-	\$ 71,851,149.48	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	1
---	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 66,697,910.09	24.4	\$ 66,688,841.82
Variable	\$ 6,758,580.95	0.0041	\$ 6,776,148.69
TOTAL	\$ 73,456,491.04	-	\$ 73,464,990.51

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	\$ 73,456,491.04	26.88	\$ 73,467,051.97
Variable	0.00%	\$ -	0	\$ -
TOTAL	-	\$ 73,456,491.04	-	\$ 73,467,051.97

Checks ³	
Change in Fixed Rate	\$ 2.48
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 10,560.93
	0.01%

Notes:

1 The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

2

3 In the New Rate Design, the Board instructed distributors that, for the purposes of
4 implementing the new fixed rate design, a 10% test will be applied to customers who consume
5 much less electricity than the typical residential customers. This will allow any mitigation plans

1 to be tailored to those customers who use the least power and whose bills will likely increase
2 due to the shift in the fixed rates. If a customer at the 10th consumption level of electricity has a
3 bill impact of 10% or higher, the distributor must make a proposal for a rate mitigation plan.

4 Horizon Utilities can confirm that the Residential monthly service charge will not increase by
5 more than \$4 per year. Accordingly, rate mitigation does not appear necessary since a
6 customer at the lowest decile of electricity consumption will not have a bill impact of 10% or
7 higher.

8 Horizon Utilities has completed a Residential class consumption segmentation analysis. The
9 following is a description of the method Horizon Utilities used to derive the 10th consumption
10 percentile.

11 1) Horizon Utilities calculated the number of active residential customers who consumed
12 electricity at the location for a minimum of 12 months during the June 1, 2014 to May 31,
13 2015 period. The query produced 192,828 records.

14 2) Horizon Utilities calculated the customer specific average daily consumption (Total
15 usage for the 12 month period divided by number of billing days in the 12 month period)
16 to obtain the average daily usage

17 3) Horizon Utilities calculated average monthly usage by multiplying the average daily
18 usage by 30 days.

19 4) Horizon Utilities calculated the number of monthly kWhs at the 10th consumption
20 percentile, at 221 kWh.

21 Horizon Utilities has provided in Table 37 below the bill impact for a Residential customer who
22 consumes 221 kWh monthly.

1 **Table 37 – 10th Consumption Percentile Residential Customer Bill Impact (221 kWh)**

Customer Class: **Residential**

TOU / non-TOU: **TOU**

Consumption

221 kWh

May 1 - October 31

Charge		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.8300	\$ 18.83	\$ 3.11	19.78%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	221	\$ 0.0155	\$ 3.43	\$ 0.0121	\$ 2.67	-\$ 0.75	-21.94%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01	\$ -	\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	221	\$ 0.0001	\$ 0.02	\$ -	\$ -	\$ 0.02	-100.00%
Rate Rider for Tax Change	per kWh	221	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 19.93		\$ 22.30	\$ 2.37	11.89%
Deferral/Variance Account	per kWh	221	-\$ 0.0007	\$ 0.15	\$ 0.0012	\$ 0.26	\$ 0.42	-268.32%
Disposition Rate Rider	per kWh	221		\$ -	-\$ 0.0008	-\$ 0.19	-\$ 0.19	
Deferral/Variance Account	per kWh	221	\$ 0.0001	\$ 0.02	\$ -	\$ -	-\$ 0.02	-100.00%
1575	per kWh	221	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	\$ 0.00	0.00%
Low Voltage Service Charge	per kWh	221	\$ 0.1021	\$ 0.86	\$ 0.1021	\$ 0.86	\$ -	0.00%
Line Losses on Cost of Power	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 21.46		\$ 24.04	\$ 2.58	12.01%
RTSR - Network	per kWh	229	\$ 0.0080	\$ 1.83	\$ 0.0078	\$ 1.78	-\$ 0.05	-2.74%
RTSR - Line and Transformation Connection	per kWh	229	\$ 0.0059	\$ 1.35	\$ 0.0059	\$ 1.35	\$ 0.00	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 24.64		\$ 27.17	\$ 2.53	10.26%
Wholesale Market Service Charge (WMSC)	per kWh	229	\$ 0.0044	\$ 1.01	\$ 0.0044	\$ 1.01	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	229	\$ 0.0013	\$ 0.30	\$ 0.0013	\$ 0.30	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	221	\$ 0.0070	\$ 1.55	\$ 0.0070	\$ 1.55	\$ -	0.00%
TOU - Off Peak	per kWh	141	\$ 0.0800	\$ 11.32	\$ 0.0800	\$ 11.32	\$ -	0.00%
TOU - Mid Peak	per kWh	40	\$ 0.1220	\$ 4.85	\$ 0.1220	\$ 4.85	\$ -	0.00%
TOU - On Peak	per kWh	40	\$ 0.1610	\$ 6.40	\$ 0.1610	\$ 6.40	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	FALSE	\$ 0.0940	\$ -	\$ 0.0940	\$ -	\$ -	#DIV/0!
Energy - RPP - Tier 2	per kWh	FALSE	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)				\$ 50.32		\$ 52.85	\$ 2.53	5.03%

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Distribution and Total Bill Impacts

A summary of bill impacts for the typical Residential (800 kWh) and GS < 50 kW (2000 kWh) customer is presented in Table 38. Appendix C provides a detailed summary of the bill impacts for each customer class for 2016.

Table 38 - Residential and GS < 50kW Bill Impacts

Rate Class	kWh	Distribution % (2016 vs 2015)
Residential (on TOU)	800	1.39%
GS < 50 kW (On TOU)	2000	6.89%

Rate Class	kWh	Total Bill % (2016 vs 2015)
Residential (on TOU)	800	0.76%
GS < 50 kW (On TOU)	2000	1.19%

Note: Total Bill Impacts in the above Table are exclusive of HST and the OCEB.

Summary of Adjustments to the Revenue Requirement

The revenue requirement has been adjusted to incorporate changes to the Working Capital Allowance portion of rate base as a result of changes to Cost of Power flow-through costs. The updated Cost of Power amounts incorporate (i) the RPP price increase effective May 1, 2015; (ii) Hydro One 2015 UTRs and STRs approved by the OEB April 23, 2015; (iii) an update to Horizon Utilities' demand from 2013 to 2014 actuals in the RTSR model; (iv) a decrease to the SME charge as a result of an update to the number of customers; and (v) a change in the ratio of RPP to non-RPP volumes.

Horizon Utilities has not incorporated an increase to the Cost of Power as a result of the implementation of the Ontario Electricity Support Program ("OESP") in January 2016. The settlement process and the cost of the program had not been determined at the time of filing. Horizon Utilities will review these components of the OESP, as they become available and update this Annual Filing, as necessary. A summary of the changes to the Cost of Power is provided in Table 39 below.

1 **Table 39 – Cost of Power 2016 Annual Filing vs. Custom IR**

Category	2016 Annual Filing	Custom IR EB-2014-002	Variance	% Variance
Power	\$290,947,660	\$271,124,858	\$19,822,802	7.31%
Global Adjustment	\$191,524,601	\$174,605,458	\$16,919,143	9.69%
Wholesale Market Services	\$27,984,669	\$27,984,669	\$0	0.00%
Network	\$39,466,000	\$40,548,518	(\$1,082,518)	(2.67%)
Connection	\$30,589,433	\$30,554,596	\$34,837	0.11%
Low Voltage	\$310,717	\$310,717	\$0	0.00%
Smart Meter Entity	\$2,250,528	\$2,251,365	(\$837)	(0.04%)
TOTAL	\$583,073,609	\$547,380,181	\$35,693,428	6.52%

2
3 The Cost of Power has increased \$35,693,428 with a corresponding increase of \$303,747 to
4 revenue requirement as identified in Table 40 below.

5 **Table 40 – Impact to Revenue Requirement**

Description	%	Amount
Cost of Power Increase		\$35,693,428
Increase to Working Capital/Rate Base	12.00%	\$4,283,211
Rate Base Breakdown		
Short Term Debt Increase	4.00%	\$171,328
Long Term Debt Increase	56.00%	\$2,398,598
Equity Increase	40.00%	\$1,713,285
Revenue Requirement Components		
Deemed Interest - Short Term Debt	2.16%	\$3,701
Deemed Interest - Long Term Debt	3.47%	\$83,263
Return on Equity	9.30%	\$159,335
PILs Gross-Up	26.50%	\$57,447
Total Revenue Requirement Increase before	7.09%	\$303,747

6
7 Table 41 below identifies the significant changes in the revenue requirement proposed for 2016
8 in this Annual Filing as compared to that which was approved in Horizon Utilities' Custom IR
9 Application.

1 **Table 41 - 2016 Summary of Significant Changes**

Note	Description	Custom IR EB-2014-0002	Annual Filing	Difference vs. Custom IR
Rate Base:				
	Average Net Fixed Assets	\$ 415,389,070	\$ 415,389,070	\$ -
1	Working Capital Base	\$ 608,214,932	\$ 643,908,360	\$ 35,693,428
	Working Capital Factor	12.00%	12.00%	0.00%
2	Working Capital Allowance	\$ 72,985,792	\$ 77,269,003	\$ 4,283,211
	Total Rate Base	\$ 488,374,862	\$ 492,658,074	\$ 4,283,211
Revenue Requirement:				
3	Deemed Interest on Debt	\$ 9,915,655	\$ 10,002,619	\$ 86,964
4	Return on Equity (ROE)	\$ 18,167,545	\$ 18,326,880	\$ 159,335
	Total Return on Rate Base	\$ 28,083,200	\$ 28,329,499	\$ 246,300
	Depreciation	\$ 25,423,900	\$ 25,423,900	\$ -
	OM&A	\$ 60,530,057	\$ 60,530,057	\$ -
	Property Tax	\$ 304,693	\$ 304,693	\$ -
5	PILs	\$ 4,728,411	\$ 4,785,859	\$ 57,447
	Service Revenue Requirement	\$ 119,070,262	\$ 119,374,009	\$ 303,747
	Revenue Offsets	\$ 5,716,510	\$ 5,716,510	\$ -
	Base Revenue Requirement	\$ 113,353,752	\$ 113,657,499	\$ 303,747

Notes	
1	The increase in working capital base is the result of changes to Cost of Power flow-through costs: i) the RPP price increase effective May 1, 2015; ii) Hydro One 2015 UTRs and STRs approved by the OEB April 23, 2015; iii) an update to Horizon Utilities' demand in the RTSR model from 2013 to 2014 actuals; iv) a decrease to the Smart Metering Entity charge as a result of an update to the number of customers; and (v) a change in the ratio of RPP to non-RPP volumes.
2	The increase in working capital allowance is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs.
3	The increase in deemed interest on debt is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs.
4	The increase in return on equity is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs.
5	The increase in PILs is due to the increase in working capital base as a result of changes to Cost of Power flow-through costs.

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Request for an Accounting Order to Establish a New Deferral Account

On April 15, 2015, the OEB announced changes to the Distribution System Code (“DSC”) (EB-2014-0198) that required all electricity distributors in Ontario to commence billing their Residential and General Service < 50kW customers on a monthly basis by no later than December 31, 2016. Horizon Utilities currently bills 218,109 customers on a bi-monthly basis. This mandated change will result in Horizon Utilities issuing 1,308,654 more bills, annually.

As identified in Horizon Utilities’ response to Interrogatory 2-Energy Probe-11 in its 2015 Custom IR Application, the transition to monthly billing *“would require one-time implementation costs that are forecasted to be approximately \$0.5MM. This cost includes: the development of implementation plans; testing; documentation, and training; the provision of necessary programming changes for the Customer Information System; and the development of a customer communications strategy and related materials. Incremental annual operating expenditures are anticipated to be approximately \$1.4MM annually (adjusted for inflation). These costs include: increased paper, printing, and mailing/ postage expenditures corresponding to increased billing volumes and Call Centre requirements. Horizon Utilities estimates it will require an additional five Call Centre staff to manage the increased call volumes arising from monthly billing. Approximately \$0.84MM of this annual expenditure corresponds to additional postage expense; which has increased at super-inflationary levels and may continue to do so”.*

Horizon Utilities did not include the costs of the change to monthly billing for its Residential and General Service < 50kW customers in its Custom IR Application, as the Board had not made a policy decision on billing frequency at that time. Therefore, the costs estimated above are incremental to the revenue requirement calculated in Horizon Utilities’ Custom IR Application. Horizon Utilities is requesting an Accounting Order to establish a *“Deferral Account 1508 – Monthly Billing Costs”* with sub accounts for *“Capital”*; and *“Operations, Maintenance and Administration”* to record incremental costs related to the implementation of monthly billing. Section 2.12.7 of the *“Filing Requirements for Electricity Distribution Rate Applications 2014 Edition for 2015 Rates Applications”*, issued July 18, 2014, sets out the criteria for establishing an accounting order for a deferral/variance account in the context of a cost of service application. While Horizon Utilities’ Annual Filing is not governed by Chapter 2 of the Filing Requirements, Horizon Utilities submits that the criteria are appropriate in the context of Horizon Utilities’ request for a “Monthly Billing Costs” deferral account. Section 2.12.7 states that:

- ***Causation – The forecasted expense must be clearly outside of the base upon which rates were derived.***

The forecasted expense is estimated to be \$1.9MM in the first year of implementation and \$1.4MM as an added operational expense on an ongoing basis, with annual increases due to postage, printing and paper costs; Horizon Utilities indicated in its responses to interrogatories in its Custom IR Application that it had not planned to migrate Residential, much less General Service < 50kW customers to monthly billing.

- ***Materiality – The forecasted amounts must exceed the Board-defined materiality threshold and have a significant influence on the operation of the distributor, otherwise they must be expensed in the normal course and addressed through organizational productivity improvements***

Horizon Utilities' materiality threshold based on 0.5% of Horizon Utilities' 2016 Distribution Revenue of \$113,353,753 as shown on page 6 of the Draft Rate order filed on December 18, 2014 is \$566,769. The expected costs exceed this threshold; and

- ***Prudence – The nature of the costs and forecasted quantum must be reasonably incurred although the final determination of prudence will be made at the time of disposition. In terms of the quantum, this means that the applicant must provide evidence demonstrating as to why the option selected represents a cost-effective option (not necessarily least initial cost) for ratepayers.***

Horizon Utilities submits that the costs will be necessary to implement monthly billing as required by these changes to the DSC.

Horizon Utilities requests that it be permitted to track these costs for future prudence review by the OEB and recovery at the time of its next rebasing application. The entries to the account would consist of a Debit to the deferral account (Capital or Operations, Maintenance and Administration) and a Credit to Cash or Accounts Payable. This account would attract carrying charges.

Deferral and Variance Account Disposition

As discussed in the *Report of the Board on the Electricity Distributors' Deferral and Variance Account Review Initiative* (EB-2008-0046), (the "EDDVAR Report"), issued July 31, 2009, under the Price Cap IR or the Annual IR Index, the distributor's Group 1 account balances will be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is met. Consistent with a letter from the Board on July 25, 2014, distributors may also elect to dispose of Group 1 account balances below the threshold. Additionally, the Board-approved Settlement Proposal in Horizon Utilities' Custom IR Application includes the disposition of Deferral and Variance accounts in the proposed annual recurring adjustments as identified on page 29 of the Settlement Proposal.

Group 1 accounts consist of the following Uniform System of Accounts ("USoA"):

- 1550 - Low Voltage Account;
- 1551 - SME Charge Account;
- 1580 - RSVA Wholesale Market Service Charge Account;
- 1584 - RSVA Retail Transmission Network Charge Account;
- 1586 - RSVA Retail Transmission Connection Charge Account;
- 1588 - RSVA Power Account;
- 1589 - RSVA Global Adjustment Account;
- 1590 - Recovery of Regulatory Asset Balances Account (if applicable); and
- 1595 - Disposition and Recovery/Refund of Regulatory Balances Account.

The Group 1 balances as of December 31, 2014, in the amount of \$7,900,653 have been adjusted for the following items to determine the amount for disposition of \$9,527,458 as identified in Table 42 below:

- Only residual balances in Account 1595 for which rate riders have expired are included (i.e. amounts approved for disposition in Horizon Utilities' Custom IR Application in 2015 are excluded); and

- Projected carrying charges for each Group 1 Account balance to the proposed rate rider implementation date are included (i.e. the amount for disposition includes 2015 projected carrying charges)

Table 42 – Group 1 Account Balances for Disposition

Description	Amount
Group 1 Account Balances as of December 31, 2014	\$7,900,653
2015 Custom IR Application Disposition (EB-2014-0002)	\$1,517,288
Add 2015 Projected Carrying Charges	\$109,517
Adjusted Group 1 Account Balances for Disposition	\$9,527,458

Horizon Utilities has computed the disposition threshold, based on the adjusted Group 1 balances to be \$0.0020/kWh, as identified in the table below. Horizon Utilities requests disposition of its Group 1 account balances in this Annual Filing.

Table 43 - Calculation of Disposition Threshold

Description	Account	Amount
Low Voltage	1550	\$584,063
Smart Meter Entity Charge	1551	(\$37,128)
RSVA - Wholesale Market Service Charge	1580	(\$4,646,786)
RSVA - Retail Transmission Network Charge	1584	\$6,965,681
RSVA - Retail Transmission Connection Charge	1586	\$3,959,035
RSVA - Power	1588	(\$6,757,977)
RSVA - Global Adjustment	1589	\$10,002,627
Disposition and Recovery/Refund of Regulatory Balances	1595	(\$2,168,863)
Group 1 Account Balances as of December 31, 2014		\$7,900,653
2015 Custom IR Application Disposition (EB-2014-0002)		\$1,517,288
Add 2015 Projected Carrying Charges		\$109,517
Adjusted Group 1 Account Balances for Disposition		\$9,527,458
2014 kWhs		4,716,489,427
Threshold Test \$/kWh		\$0.0020

Horizon Utilities has completed the Deferral/Variance Account Work Form (filed as Appendix F), and the continuity schedule for deferral and variance accounts. Horizon Utilities has reconciled the Group 1 balances filed in the 2014 RRR, section 2.1.7 as identified in Table 44 below. Horizon Utilities confirms that the last Board approved balance of \$1,517,288 has been transferred to Account 1595 (as identified in the Custom IR Application). The interest rates used to record carrying charges are 1.47% for Q1 2014 to Q1 2015; and 1.10% for Q2 2015 and Q3 2015. The interest rate used for Q4 2015 is 1.10%. These interest rates are consistent with the Board's prescribed interest rates. No adjustments have been made to any deferral and variance account balances previously approved by the Board on a final basis.

1 **Table 44- Deferral/Variance Account Reconciliation**

Account Description	Account	Principal Amounts as of Dec-31 2014 (EB-2014-0002)	Carrying Charges to Dec 31, 2014 (EB-2014-0002)	Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Projected Carrying Charges to Dec 31, 2015	Principal Adjustment during 2015	Total Disposition in 2016
Group 1 Accounts:								
Low Voltage	1550	\$575,767	\$8,295	(\$288,058)	(\$6,482)	\$3,431		\$292,954
Smart Meter Entity Charge	1551	(\$36,692)	(\$436)	\$17,911	\$334	(\$224)		(\$19,107)
RSVA - Wholesale Market Service Charge	1580	(\$4,579,145)	(\$67,641)	\$3,399,963	\$184,956	(\$14,062)		(\$1,075,928)
RSVA - Retail Transmission Network Charge	1584	\$6,869,850	\$95,832	(\$3,378,169)	(\$74,457)	\$41,638		\$3,554,693
RSVA - Retail Transmission Connection Charge	1586	\$3,916,230	\$42,805	(\$1,314,694)	(\$25,159)	\$31,023		\$2,650,205
RSVA - Power	1588	(\$6,633,933)	(\$124,043)	\$3,744,061	\$103,603	(\$34,462)		(\$2,944,775)
Sub-total not including RSVA Power Global Adjustment		\$112,077	(\$45,188)	\$2,181,013	\$182,795	\$27,345	\$0	\$2,458,042
RSVA - Power Global Adjustment	1589	\$9,817,994	\$184,633	(\$2,999,481)	(\$87,366)	\$81,311		\$6,997,092
Total including RSVA Power Global Adjustment		\$9,930,071	\$139,445	(\$818,468)	\$95,430	\$108,656	\$0	\$9,455,134
Disposition and Recovery/Refund of Regulatory Balances (2008) - (COS08)	1595	(\$265,050)	(\$1,130,134)	\$265,050	\$1,130,134	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) - (IRM10)	1595	\$191,804	(\$1,373,704)	(\$191,804)	\$1,373,704	\$0		(\$0)
Disposition and Recovery/Refund of Regulatory Balances (2010) - (COS11)	1595	(\$303,195)	(\$17,101)	\$303,195	\$17,101	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) - (IRM12)	1595	\$604,756	(\$202,477)	(\$604,756)	\$202,477	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) - (Def PILS)	1595	(\$1,395,380)	\$1,269,617	\$1,395,380	(\$1,269,617)	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) - (IRM 13)	1595	\$475,969	(\$95,431)	(\$475,969)	\$95,431	(\$0)		(\$0)
Disposition and Recovery/Refund of Regulatory Balances (2014) - (IRM 14)	1595	\$72,177	(\$713)	\$0	\$0	\$861		\$72,324
Total 1595		(\$618,920)	(\$1,549,943)	\$691,096	\$1,549,230	\$861	\$0	\$72,324
Total Group 1		\$9,311,151	(\$1,410,498)	(\$127,372)	\$1,644,660	\$109,517	\$0	\$9,527,458
LRAM Variance Account	1568	\$0	\$0	\$0	\$0	\$0		\$0
Total Group 2		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Amount for Disposition		\$9,311,151	(\$1,410,498)	(\$127,372)	\$1,644,660	\$109,517	\$0	\$9,527,458

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Horizon Utilities is seeking a one year disposition period for the Group 1 balances. This approach is consistent with the EDDVAR Report which states on page 6 that “the default disposition period to used to clear the account balances through a rate rider should be one year”.

Horizon Utilities has established separate rate riders to recover the balances in the RSVAs for Wholesale Market Participants (“WMPs”) that are not allocated the RSVA balances related to charges for which the WMPs settle directly with the IESO (e.g. power, global adjustment and wholesale market services). Horizon Utilities has also established a separate rate rider to dispose of the global adjustment (“GA”) account balance. This rate rider is applicable for non-RPP Class B customers only. Horizon Utilities’ Class A customers are invoiced the actual GA and as such none of the variance in the GA account balance should be attributed to these customers. A summary of the rate riders applicable to each group of customers is identified in Tables 45 below.

Table 45 – Rate Riders by Customer Group

Customers	DVA Rate Rider 1	DVA Rate Rider 2	GA Rate Rider
WMPs	x		
Class A and RPP Customers	x	x	
Class B, Non-RPP Customers	x	x	x

WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage charges, retail transmission network charges, retail transmission connection charges and the remaining balance in Account 1595 related to Horizon Utilities’ 2014 Incentive Regulation Mechanism (“IRM”) filing (Board file no. EB-2013-0137). Class A and RPP customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances for power and wholesale market service charges. Class B, non-RPP customers are charged the sum of DVA Rate Riders 1 and 2 and the GA Rate Rider.

1 **Table 46 – Group 1 Disposition \$ by Customer Group**

Group 1 Balances	Account	\$ Total Disposition
Low Voltage	1550	\$292,953
Smart Meter Entity (Residential and GS<50kW Classes only)	1551	(\$19,107)
Retail Transmission Network Charge	1584	\$3,554,693
Retail Transmission Connection Charge	1586	\$2,650,205
IRM 14	1595	\$72,324
All Customers - DVA Rate Rider 1		\$6,551,069
Power	1588	(\$2,944,775)
Wholesale Market Service Charge	1580	(\$1,075,929)
All Customers ex WMPs - DVA Rate Rider 2		(\$4,020,704)
Global Adjustment	1589	\$6,997,092
Class B Non-RPP Customers only - GA Rate Rider		\$6,997,092
Total		\$9,527,458

2

3 All balances claimed are allocated to the rate classes based on the default cost allocation

4 methodology as identified in the EDDVAR report. The 2016 volumetric forecast approved in

5 Horizon Utilities' Custom IR Application has been used to calculate the rate riders.

6 Table 47 identifies the billing determinants used to calculate DVA Rate Rider 1, DVA Rate Rider

7 2 and the GA Rate Rider.

8

1 **Table 47 – Billing Determinants**

2016 Volumetric Forecast By Class	DVA Rate Rider 1		DVA Rate Rider 2		GA Rate Rider	
	kW	kWhs	kW	kWhs	kW	kWhs
RESIDENTIAL CLASS		1,637,504,596		1,637,504,596		1,637,504,596
GENERAL SERVICE <50 KW CLASS		591,826,169		591,826,169		591,826,169
GENERAL SERVICE >50 KW NON TIME OF USE	5,099,311	1,857,725,645	5,078,236	1,850,047,883	4,986,149	1,809,315,381
LARGE USE (1) CLASS	538,661	268,114,275	431,903	228,936,405	48,302	26,958,341
LARGE USE (2) CLASS	2,021,163	1,129,733,027	809,583	381,897,646		
UNMETERED & SCATTERED LOADS		11,174,331		11,174,331		11,174,331
SENTINEL LIGHTS	1,185	418,980	1,185	418,980	1,185	418,980
STREET LIGHTING	109,948	39,602,538	109,948	39,602,538	109,948	39,602,538
STANDBY	300,137		300,137		300,137	
Totals	8,070,407	5,536,099,561	6,730,994	4,741,408,548	5,445,721	4,116,800,335

Allocators	DVA Rate Rider 1		DVA Rate Rider 2		
	kW	kWhs	kW	kWhs	
RESIDENTIAL CLASS		29.58%		34.54%	See Below for Non-RPP Allocators
GENERAL SERVICE <50 KW CLASS		10.69%		12.48%	
GENERAL SERVICE >50 KW NON TIME OF USE	63.19%	33.56%	75.45%	39.02%	
LARGE USE (1) CLASS	6.67%	4.84%	6.42%	4.83%	
LARGE USE (2) CLASS	25.04%	20.41%	12.03%	8.05%	
UNMETERED & SCATTERED LOADS		0.20%		0.24%	
SENTINEL LIGHTS	0.01%	0.01%	0.02%	0.01%	
STREET LIGHTING	1.36%	0.72%	1.63%	0.84%	
STANDBY	3.72%		4.46%		
Totals	100.00%	100.00%	100.00%	100.00%	

Allocators - Non-RPP kWh/kW for GA Rate Rider						
Rate Class	Total kWhs 2013	2013 Non-RPP kWhs	Ratio	Estimated kWh for Non-RPP Customers	Estimated kWh Ratio for Non-RPP	Estimated kWh for Non-RPP Customers
RESIDENTIAL CLASS	1,700,270,470	150,869,883	8.87%	145,300,486	7.65%	-
GENERAL SERVICE <50 KW CLASS	629,553,799	90,958,509	14.45%	85,507,587	4.50%	-
GENERAL SERVICE >50 KW NON TIME OF USE	1,924,335,277	1,701,939,370	88.44%	1,600,212,352	84.24%	4,409,899
LARGE USE (1) CLASS	591,430,714	591,430,714	100.00%	26,958,341	1.42%	48,302
LARGE USE (2) CLASS	-	-	0.00%	-	0.00%	-
UNMETERED & SCATTERED LOADS	12,268,078	2,413,429	19.67%	2,198,262	0.12%	-
SENTINEL LIGHTS	501,074	4,608	0.92%	3,853	0.00%	11
STREET LIGHTING	41,110,837	40,873,996	99.42%	39,374,387	2.07%	109,315
STANDBY	-	-	0.00%	-	0.00%	-
Total	4,899,470,249	2,578,490,510		1,899,555,269	100.00%	4,567,526

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3 Tables 48-50 identify the calculations for DVA Rate Rider 1, DVA Rate Rider 2 and the GA Rate

4 Rider respectively.

5

1 **Table 48 – Calculation of DVA Rate Rider 1**

	OEB	Allocator	Amount	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby	Totals
Group 1 Accounts:													
Low Voltage	1550	kWh	292,954	86,652	31,318	98,305	14,188	59,782	591	22	2,096	0	292,954
Smart Metering Entity Charge Variance Account	1551	kWh	(19,107)	(14,034)	(5,072)	0	0	0	0	0	0	0	(19,107)
RSVA - Wholesale Market Service Charge	1580	kWh											0
RSVA - Retail Transmission Network Charge	1584	kWh	3,554,693	1,051,431	380,008	1,192,833	172,154	725,394	7,175	269	25,429	0	3,554,693
RSVA - Retail Transmission Connection Charge	1586	kWh	2,650,205	783,896	283,315	889,318	128,350	540,818	5,349	201	18,958	0	2,650,205
RSVA - Power	1588	kWh											0
Sub-Total Group One RSVA Accounts (Excluding 1589 & 1595)			6,478,746	1,907,944	689,568	2,180,457	314,692	1,325,995	13,116	492	46,482	0	6,478,746
RSVA - Power Global Adjustment	1589	non-RPP kWh											0
Sub-Total 1589			0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008) - (COS08)	1595	kWh	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) - (IRM10)	1595	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2010) - (COS11)	1595	kWh	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011) - (IRM12)	1595	kWh	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) - (Def PILS)	1595	kWh	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013) - (IRM 13)	1595	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2014) - (IRM 14)	1595	kWh	72,324	21,392	7,732	24,269	3,503	14,759	146	5	517	0	72,324
Sub-Total 1595			72,324	21,393	7,732	24,269	3,503	14,759	146	5	517	0	72,324
Total			6,551,070	1,929,336	697,300	2,204,726	318,195	1,340,754	13,262	497	47,000	0	6,551,070

Class	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby
Billing Determinants	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW
All Customers - Group One RSVA Accounts Recovery Rate Riders (excluding Power, GA and WMS)	0.0012	0.0012	0.4324	0.5907	0.6634	0.0012	0.4195	0.4275	-

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1 **Table 49 – Calculation of DVA Rate Rider 2**

	OEB	Allocator	Amount	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby	Totals
Group 1 Accounts:													
Low Voltage	1550	kWh											0
Smart Metering Entity Charge Variance Account	1551	kWh											0
RSVA - Wholesale Market Service Charge	1580	kWh	(1,075,928)	(371,585)	(134,298)	(419,816)	(51,951)	(86,661)	(2,536)	(95)	(8,987)	0	(1,075,928)
RSVA - Retail Transmission Network Charge	1584	kWh											0
RSVA - Retail Transmission Connection Charge	1586	kWh											0
RSVA - Power	1588	kWh	(2,944,775)	(1,017,015)	(367,569)	(1,149,020)	(142,187)	(237,187)	(6,940)	(260)	(24,596)	0	(2,944,775)
Sub-Total Group One RSVA Accounts (Excluding 1589 & 1595)			(4,020,703)	(1,388,600)	(501,867)	(1,568,836)	(194,138)	(323,848)	(9,476)	(355)	(33,583)	0	(4,020,703)
RSVA - Power Global Adjustment	1589	non-RPP kWh											0
Sub-Total 1589			0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008) - (COS08)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2009) - (IRM10)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2010) - (COS11)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2011) - (IRM12)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2012) - (Def PILS)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2013) - (IRM 13)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2014) - (IRM 14)	1595	kWh											0
Sub-Total 1595			0	0	0	0	0	0	0	0	0	0	0
Total			(4,020,703)	(1,388,600)	(501,867)	(1,568,836)	(194,138)	(323,848)	(9,476)	(355)	(33,583)	0	(4,020,703)

Class	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby
Billing Determinants	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW
All Customers excl. WMP - Group One RSVA Accounts Recovery Rate Riders (Including Power and WMS)	(0.0008)	(0.0008)	(0.3089)	(0.4495)	(0.4000)	(0.0008)	(0.2997)	(0.3054)	0.0000

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1 **Table 50 – Calculation of the GA Rate Rider**

	OEB	Allocator	Amount	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby	Totals
Group 1 Accounts:													
Low Voltage	1550	kWh											0
Smart Metering Entity Charge Variance Account	1551	kWh											0
RSVA - Wholesale Market Service Charge	1580	kWh											0
RSVA - Retail Transmission Network Charge	1584	kWh											0
RSVA - Retail Transmission Connection Charge	1586	kWh											0
RSVA - Power	1588	kWh											0
Sub-Total Group One RSVA Accounts (Excluding 1589 & 1595)			0	0	0	0	0	0	0	0	0	0	0
RSVA - Power Global Adjustment	1589	non-RPP kWh	6,997,092	535,220	314,971	5,894,449	99,302	0	8,097	14	145,037	0	6,997,092
Sub-Total 1589			6,997,092	535,220	314,971	5,894,449	99,302	0	8,097	14	145,037	0	6,997,092
Disposition and Recovery/Refund of Regulatory Balances (2008) - (COS08)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2009) - (IRM10)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2010) - (COS11)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2011) - (IRM12)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2012) - (Def PILS)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2013) - (IRM 13)	1595	kWh											0
Disposition and Recovery/Refund of Regulatory Balances (2014) - (IRM 14)	1595	kWh											0
Sub-Total 1595			0	0	0	0	0	0	0	0	0	0	0
Total			6,997,092	535,220	314,971	5,894,449	99,302	0	8,097	14	145,037	0	6,997,092

Class	Residential Class	General Service < 50	General Service > 50	Large Use (1)	Large Use (2)	Unmetered & Scattered Loads	Sentinel Lights	Street Lighting	Standby
Billing Determinants	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW
All Non RPP Customers excl. WMP, Class A - Group One RSVA Accounts Recovery Rate Riders (1589)	0.0037	0.0037	1.3366	2.0559	0.0000	0.0037	1.3019	1.3268	-

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Horizon Utilities requests disposition of its adjusted Group 1 balances of \$9,527,458 through the rate riders identified in Table 51 below. For a typical Residential customer using 800 kWh/month and paying RPP rates, the bill impact of the proposed rate riders is an increase of \$0.0004/kWh or \$0.32/month (0.2% on total bill).

Table 51 – Proposed Rate Riders

Customer Class	Deferral and Variance Account Rates Riders All Customers (Excluding WMS, Power and GA)		Deferral and Variance Account Rates Riders All non-WMPs (Including POWER and WMS; Excluding GA)		Non-RPP Class B Global Adjustment Variance Account Rate Riders	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
RESIDENTIAL	0.0012		(0.0008)		0.0037	
GENERAL SERVICE <50 KW	0.0012		(0.0008)		0.0037	
GENERAL SERVICE >50 KW		0.4324		(0.3089)		1.3366
LARGE USE (1)		0.5907		(0.4495)		2.0559
LARGE USE (2)		0.6634		(0.4000)		0.0000
UNMETERED & SCATTERED LOADS	0.0012		(0.0008)		0.0037	
SENTINEL LIGHTS		0.4195		(0.2997)		1.3019
STREET LIGHTING		0.4275		(0.3054)		1.3268
STANDBY		0.0000		0.0000		0.0000

Horizon Utilities' Settlement Process with the Independent Electricity System Operator ("IESO")

The manner in which Horizon Utilities settles with the IESO is provided in Table 52 below and depends on the following: (i) whether the customer is a Regulated Price Plan ("RPP") consumer; and (ii) whether the customer is a Class A or Class B consumer. It is not dependent on the rate class.

1 **Table 52 – IESO Settlement Process**

Customer	GA Rate used for Billing	GA Rate used to Record Cost	Settlement Process	Consumption Estimates	Impact on GA Variance Account
Class A	Actual	Actual	Horizon Utilities pays the IESO Actual GA and bills customers Actual GA - no further settlement with the IESO is required	Class A consumption actuals are submitted to the IESO - actuals are known at the time of submission; therefore an estimate is not required	none
Class B non-RPP	1st Estimate	Actual	Horizon Utilities pays the IESO Actual GA and bills customers 1st estimate GA - no further settlement with the IESO is required	Class B non-RPP consumption is not submitted to the IESO; however an estimate is used in order to calculate the RPP consumption used in the RPP vs. Market Price Claim ²	difference between revenues and costs recorded to GA variance account on a monthly basis and recovered from/repaid to Class B non-RPP consumers on disposal of the GA Variance Account
Class B RPP	RPP Time-of-Use ("TOU") or Tiered Rates ¹	Actual	Horizon Utilities pays the IESO Actual GA and bills customers RPP rates - Horizon Utilities settles with the IESO on a monthly basis via the RPP vs. Market Price Claim ²	RPP consumption is estimated and provided to the IESO as part of the RPP vs. Market Price Claim ² provided to the IESO	none

1. GA is not billed separately for Class B RPP customers; incorporated into RPP Rates

2. RPP vs. Market Price Claim is discussed in further detail below

2
3 **Class A Customers:** The IESO publishes the actual GA for a month on the tenth business day
4 of the following month. Class A Customers are billed by Horizon Utilities around the 15th of
5 each month, at which time the actual GA is known. Horizon Utilities pays the IESO Class A GA
6 actual based its customers' percentage contribution to the top five peak Ontario demand hours.
7 No further settlement with the IESO is required. Horizon Utilities settles GA costs with Class A
8 customers on the basis of actual costs and as such, none of the variance in the GA account
9 balance is attributed to these customers, as previously mentioned. Horizon Utilities submits
10 total Class A actual demand to the IESO on a monthly basis. An estimate is not required since
11 actual consumption is known at the time of submission.

12 **Class B non-RPP Customers:** Class B non-RPP customers are billed by Horizon Utilities
13 throughout the month. These customers pay the spot price for energy – either the Weighted
14 Average Hourly Spot price ("WAHSP") or the Hourly Ontario Energy Price ("HOEP"); and the
15 GA. Horizon Utilities bills its Class B non-RPP customers using the IESO's 1st estimate for GA
16 for the month which is published by the IESO on the last business day of the preceding month.
17 Horizon Utilities pays the IESO Class B GA based on its actual Class B volume at the actual
18 Class B rate. No further settlement with the IESO is required. Any difference between GA
19 revenues and GA costs are recorded in the GA variance account to be recovered from or repaid
20 to Class B non-RPP customers. Horizon Utilities allocates the Class B GA billed by the IESO to
21 its RPP and non-RPP customers based on consumption. Class B non-RPP consumption is
22 equal to the consumption for all customers billed at spot pricing (interval metered and non-
23 interval metered) less the consumption for Class A customers. Actual consumption for interval
24 metered spot customers and Class A customers is obtained from MV90, a data and processing
25 application owned by Itron used for interval meter data collection, management and analysis.

1 Non-interval metered consumption is estimated using billed kWh from Horizon Utilities' billing
2 system. The proportion of Class B non-RPP consumption to total Class B consumption is used
3 to determine the actual GA allocated to Class B non-RPP customers on a monthly basis. Total
4 Class B consumption is defined as the following:

5 **Total kWh wholesale power purchased from the IESO**

6 **Add:** Embedded Generation

7 **Less:** Class A consumption

8 The determination of Class B RPP consumption is discussed in further detail below.

9 **Class B RPP Customers:** Class B RPP customers are billed by Horizon Utilities throughout the
10 month at RPP TOU or Tiered Rates. The difference between how much Horizon Utilities
11 recovers from RPP customers at these rates and the amount Horizon Utilities pays for the
12 commodity supply in the wholesale marketplace to the IESO, is recorded and managed in an
13 account by the IESO.

14 On a monthly basis, Horizon Utilities determines the balance in this account and submits it to
15 the IESO ("the RPP vs. Market Price claim"). The amount submitted is reflected on the invoice
16 as either a debit (Horizon Utilities collected more revenue from RPP customers than it paid for
17 electricity) or a credit (Horizon Utilities collected less revenue from RPP customers than it paid
18 for electricity). Horizon Utilities compares the amount collected from RPP customers (kWh
19 billed at TOU or Tiered Pricing) to the amount it pays to the IESO for electricity for that same
20 volume, to determine this amount. There are three components to the RPP vs. Market Price
21 claim:

22

1 1. Estimated Claim for the Current Month (based on Estimated Purchases and Energy
2 Prices)

3 2. True-up of Prior Month Claim using Actual Purchases and Energy Prices

4 3. True-up of "Current Month (5-month lag)" Claim using Actual Billed Consumption

5 1. Estimated Claim for the Current Month (based on Estimated Purchases and Energy Prices)

6 Eligible kWh, for the purposes of calculating the RPP vs. Market price claim, is the actual billed
7 consumption for RPP customers on a monthly basis. Since actual billed consumption is not
8 available until five months post consumption due to a billing lag, Horizon Utilities estimates the
9 eligible kWh using wholesale power purchased from the IESO for the current month and makes
10 an adjustment to reflect billed kWh five months later.

11 Eligible kWh includes embedded generation and is defined as the following:

12 **Total kWh wholesale power purchased from the IESO**

13 **Add:** Embedded Generation

14 **Less:** kWh Consumption for Interval Metered Customers billed at Spot

15 **Less:** Billed kWh for Non-Interval Metered Customers billed at Spot (monthly
16 consumption is not available from the billing system for these customers so billed kWh is
17 used as a proxy for consumption.

18 2. True-up of Prior Month Claim using Actual Purchases and Energy Prices

19 In the month after the RPP vs. Market Price claim is submitted, more accurate information is
20 available to determine the claim. The prior month's claim is recalculated using updated values
21 for purchases and energy prices. The differences between the current month's claim and the re-
22 estimated claim is submitted in the subsequent month (e.g. re-estimated claim for April is
23 submitted as part of the May RPP vs. Market Price Claim). Although this results in a more
24 accurate claim amount, eligible kWhs are still based on purchases not actual consumption. The
25 RPP vs. Market Price claim is trued up five months later when consumption is available from the
26 billing system.

27 3. True-up of "Current Month (5-month lag)" Claim using Actual Billed Consumption

28 The original estimate and revised estimate of eligible kWh and associated \$ amounts are based
29 on a top-down estimate of RPP consumption using wholesale power purchased. Horizon
30 Utilities' billing system is used to determine the actual kWh consumed by and billed to RPP

customers. This information is not available until five months after the claim has been submitted to the IESO (there is a time lag between consumption and billing which is dependent upon a customer's meter read cycle and billing frequency). The true-up of the original estimate based on power purchased occurs one month after the original claim is filed. The final true-up based on actual billed consumption occurs five months after the original claim is filed as identified in Table 53 below.

Table 53 – Timing of RPP vs. Market Claim True-up

April Submission Period	Original Claim	Revised Claim True-up	Actual Claim True-up
	April	May	November

The billed kWh consumption and corresponding \$ values are available from Horizon Utilities' billing system. These are allocated by month based on the customer's meter read date range – it is assumed that consumption occurs evenly over the period (same kWh usage and \$ per day). Although kWh consumption by hour is available from smart meters it is not available in the billing system; or aggregated elsewhere. The calculation is performed five months subsequent to the customer's consumption to ensure that 100% of consumption for a particular month is captured (for example, after five months, 100% of consumption for November 2014 will have been billed by April 2015). Similar to the true-up for the prior month's claim discussed previously, the actual claim is calculated using actual billed kWh consumption by category (TOU or Tiered pricing) and actual RPP, WAHSP and GA rates. This claim is compared to the true-up for that month's claim and the difference is included in the RPP vs. Market Price Claim submission to the IESO.

Horizon Utilities' Class A Customers

Prior to July 1, 2015, Class A customers were defined by the IESO as customers with an average hourly peak demand of 5MW or higher. Class A customers are charged GA based on their percentage contribution to the top five peak demand hours (i.e. peak demand factor) in the province each year.

As of July 1, 2015, under section 25.33 of the O.Reg 429/04, an eligible customer with an average hourly peak demand above 3MW and below or at 5MW can elect to become a Class A customer on an annual basis.

Horizon Utilities had eleven (11) Class A customers for the adjustment period from July 1, 2014 to June 30, 2015; and seventeen (17) Class A customers for the adjustment period from July 1, 2015 to June 30, 2016. The increase from 2014 to 2015 was a result of the addition of six newly eligible customers with average hourly peak demand above 3MW and below or at 5MW.

Horizon Utilities' Class A customers and peak demand factor for each period is identified in Table 54 below.

Table 54 – Class A Customers and Peak Demand Factor by Adjustment Period

Adjustment Period	# of Class A Customers	Peak Demand Factor
July 1, 2014 - June 30, 2015	11	0.00282289
July 1, 2015 - June 30, 2016	17	0.00386287

The six newly eligible customers have paid GA as Class B customers up to and including June 30, 2015; and will pay GA as Class A customers from July 1, 2015 to June 30, 2016. As such, when the 2015 deferral and variance account balances are disposed of, these customers should be allocated their portion of the GA account balance which accrued prior to their classification as Class A customers (i.e. from January 1, 2015 to June 30, 2016).

Horizon Utilities proposes that these customers be allocated their portion of the GA account balance based on their percentage of non-RPP Class B volume during the period they were Class B customers. A new GA sub account would be created on an annual basis to track the GA balance prior to and after the customers' classification as Class A. Separate rate riders for the newly eligible Class A customers would be calculated based on their contribution to volume during the period they were Class B customers. The new GA sub account would track the GA balance attributable to each adjustment period. This method ensures that both (i) newly eligible Class A customers and (ii) existing Class A customers who elect to become Class B customers are allocated only the GA balance that accrued when they were classified as Class B customers. Table 55 below demonstrates this proposal.

Horizon Utilities will not necessarily have (i) new customers qualifying for the GA or (ii) customers opting out of Class A on an annual basis, in which case a new GA Sub Account would not be required. However, Horizon Utilities cautions that if new customers do qualify for the GA on an annual basis; or existing customers opt in and out of Class A annually, the process to allocate the GA account balance equitably to these customers could become administratively burdensome.

1 **Table 55 – Disposition of GA Balances**

Disposition Year	GA Account	Period that Principal in GA Account Relates to	Rate Rider Allocated to: ¹	Rate Rider Effective Date
2016	Existing GA Account (to Dec 2014)	Jan 1 to Dec 31, 2014	non-RPP Class B customers	Jan 1 to Dec 31, 2016
2017	Existing GA Account (to Jun 2015)	Jan 1, 2015 - Jun 30, 2015	non-RPP Class B customers	Jan 1 to Dec 31, 2017
			Class A customers newly eligible Jul 1, 2015	
	GA Sub Account (Jul 2015 - Jun 2016)	Jul 1, 2015 - Dec 31, 2015	non-RPP Class B customers	Jan 1 to Dec 31, 2017
			Existing Class A customers opting out Jul 1, 2015	
2018	GA Sub Account (Jul 2015 - Jun 2016)	Jan 1, 2016 - June 30, 2016	non-RPP Class B customers	Jan 1 to Dec 31, 2018
			Class A customers newly eligible Jul 1, 2016	
	GA Sub Account (Jul 2016 - Jun 2017)	Jul 1, 2016 - Dec 31, 2016	non-RPP Class B customers	Jan 1 to Dec 31, 2018
			Existing Class A customers opting out Jul 1, 2016	

2 1. Rate riders for the same group of customers (e.g.non-RPP class B customers) could be combined

3 **Conclusion**

4 Horizon Utilities' proposed 2016 rates for the distribution of electricity include the annual
5 adjustments agreed upon in the Board-Approved Settlement Agreement in Horizon Utilities'
6 Custom IR Application.

7 Horizon Utilities' Specific Service Charges are consistent with those previously approved by the
8 Board in Horizon Utilities' 2015 Tariff of Rates and Charges (EB-2014-0002).

9 Horizon Utilities respectfully requests that the Board approve the relief sought in this Annual
10 Filing.

11 Horizon Utilities requests that this Annual Filing be disposed of by way of a written hearing.

All of which is respectfully submitted, this 12th day of August, 2015.

Original Signed by Indy J. Butany DeSouza

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APPENDIX A

4

CURRENT TARIFF OF RATES AND CHARGES JANUARY 1, 2015

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0002

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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	\$	15.72
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Disposition of Smart Meters – effective until December 31, 2015	\$	0.01
Rate Rider for Recovery of Stranded Meters – effective until December 31, 2017	\$	0.80
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kWh	(0.0007)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0012
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kWh	0.0001
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) (2015) – effective until December 31, 2015	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0080
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0002

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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	\$	39.14
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Disposition of Smart Meters Rate Rider – effective until December 31, 2015	\$	2.30
Rate Rider for Recovery of Stranded Meters – effective until December 31, 2017	\$	2.44
Distribution Volumetric Rate	\$/kWh	0.0101
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kWh	(0.0009)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0012
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kWh	0.0001
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) (2015) – effective until December 31, 2015	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0002

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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	\$	358.02
Rate Rider for Recovery of Stranded Meters – effective until December 31, 2017	\$	3.57
Distribution Volumetric Rate	\$/kW	2.4286
Low Voltage Volumetric Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kW	(0.3389)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.4459
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kW	0.0459
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) (2015) – effective until December 31, 2015	\$/kW	(0.0190)
Retail Transmission Rate – Network Service Rate	\$/kW	2.7826
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1172

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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Approved schedules of Rates, Charges, and Loss Factors

EB-2014-0002

LARGE USE SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than 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.

MONTHLY RATES AND CHARGES - DELIVERY COMPONENT

Service Charge	\$	22,822.65
Distribution Volumetric Rate	\$/kW	1.3465
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kW	(0.3996)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.5217
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kW	0.0537
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) (2015) – effective until December 31, 2015	\$/kW	(0.0222)
Retail Transmission Rate – Network Service Rate	\$/kW	3.1787
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4330

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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Approved schedules of Rates, Charges, and Loss Factors

EB-2014-0002

LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW and is served with dedicated assets. 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	\$	3,807.46
Distribution Volumetric Rate	\$/kW	0.2246
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kW	(0.1824)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.2319
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kW	0.0239
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) (2015) – effective until December 31, 2015	\$/kW	(0.0099)
Retail Transmission Rate – Network Service Rate	\$/kW	3.1787
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4330

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0002

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.

MONTHLY RATES AND CHARGES - DELIVERY COMPONENT

Service Charge (per device)	\$	8.13
Distribution Volumetric Rate	\$/kWh	0.0126
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kWh	(0.0007)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0012
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0002

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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)	\$	5.18
Distribution Volumetric Rate	\$/kW	14.1974
Low Voltage Volumetric Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kW	(0.0938)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.4327
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kW	0.0446
Retail Transmission Rate – Network Service Rate	\$/kW	2.3122
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7037

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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Approved schedules of Rates, Charges, and Loss Factors

EB-2014-0002

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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 device)	\$	2.82
Distribution Volumetric Rate	\$/kW	7.4960
Low Voltage Volumetric Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until December 31, 2015	\$/kW	(0.7648)
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until December 31, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.4429
Rate Rider for Disposition of Group 2 Account 1575 – Transition to IFRS – effective until December 31, 2015	\$/kW	0.0456
Retail Transmission Rate – Network Service Rate	\$/kW	2.1906
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6611

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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Approved schedules of Rates, Charges, and Loss Factors

EB-2014-0002

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS

GS > 50 kW Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.4286
GS > 50 kW Rate Rider for Disposition of Group 2 Deferral/Variance Account (2015) – effective until December 31, 2015	\$/kW	0.0079
Large Use Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	1.3465
Large Use With Dedicated Assets Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	0.2246

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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Approved schedules of Rates, Charges, and Loss Factors

EB-2014-0002

microFIT 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. 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

\$ 5.40

ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month

\$/kW (0.73)

Primary Metering Allowance for transformer losses – applied to measured demand and energy

% (1.00)

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2014-0002

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 License or a Code of 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

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling of Post Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special Meter Reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00
Paymentus Service Charge	\$	5.95
Credit Check (plus credit agency costs)	\$	15.00

NON-PAYMENT OF ACCOUNT

Late Payment – per month	%	1.5
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

OTHER

Service call – customer owned equipment	\$	30.00
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Issued January 08, 2015
Corrected January 20, 2015

Service call – after regular hours	\$ 165.00
Temporary Service – Install & Remove – overhead - no transformer	\$ 500.00
Temporary Service – Install & remove – underground – no transformer	\$ 300.00
Temporary Service – Install & remove – overhead – with transformer	\$ 1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$ 22.35
Administrative Billing Charge	\$ 150.00

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0002

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 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 License or a Code of Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically notes that this schedule does 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 retailer 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 charged 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	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Distribution Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Distribution Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

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APPENDIX B
PROPOSED TARIFF OF RATES AND CHARGES JANUARY 1, 2016

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0075

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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	\$	18.83
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meters – effective until December 31, 2017	\$	0.80
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not Applicable for Wholesale Market Participants	\$/kWh	(0.0008)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0078
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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	\$	41.83
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meters – effective until December 31, 2017	\$	2.44
Distribution Volumetric Rate	\$/kWh	0.0108
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	(0.0008)
Not Applicable for Wholesale Market Participants		
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00690068
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00540053

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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Approved schedules of Rates, Charges, and Loss Factors

EB-2015-0075

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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	\$	382.92
Rate Rider for Recovery of Stranded Meters – effective until December 31, 2017	\$	3.57
Distribution Volumetric Rate	\$/kW	2.5766
Low Voltage Volumetric Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.4324
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016		
Not Applicable for Wholesale Market Participants	\$/kW	(0.3089)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016		
Applicable only for Non-RPP Customers	\$/kW	1.3366
Retail Transmission Rate – Network Service Rate	\$/kW	2.7065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1215

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

LARGE USE SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than 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.

MONTHLY RATES AND CHARGES - DELIVERY COMPONENT

Service Charge	\$	23,484.63
Distribution Volumetric Rate	\$/kW	1.3856
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.5907
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not Applicable for Wholesale Market Participants	\$/kW	(0.4495)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	2.0559
Retail Transmission Rate – Network Service Rate	\$/kW	3.0917
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4379

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW and is served with dedicated assets. 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	\$	4,478.85
Distribution Volumetric Rate	\$/kW	0.2642
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.66334
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not Applicable for Wholesale Market Participants	\$/kW	(0.4000)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	0.0000
Retail Transmission Rate – Network Service Rate	\$/kW	3.0917
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.4379

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

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.

MONTHLY RATES AND CHARGES - DELIVERY COMPONENT

Service Charge (per device)	\$	8.46
Distribution Volumetric Rate	\$/kWh	0.0131
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not Applicable for Wholesale Market Participants	\$/kWh	(0.0008)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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)	\$	5.54
Distribution Volumetric Rate	\$/kW	15.1846
Low Voltage Volumetric Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.4195
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not applicable for Wholesale Market Participants	\$/kW	(0.2997)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	1.3019
Retail Transmission Rate – Network Service Rate	\$/kW	2.2490
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7071

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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)	\$	1.71
Distribution Volumetric Rate	\$/kW	4.5403
Low Voltage Volumetric Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016	\$/kW	0.4275
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until December 31, 2016 Not applicable for Wholesale Market Participants	\$/kW	(0.3054)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until December 31, 2016 Applicable only for Non-RPP Customers	\$/kW	1.3268
Retail Transmission Rate – Network Service Rate	\$/kW	2.1306
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6644

MONTHLY RATES AND CHARGES - REGULATORY COMPONENT

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS

GS > 50 kW Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.5766
Large Use Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	1.3856
Large Use With Dedicated Assets Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	0.2642

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

microFIT 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. 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	\$	5.40
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ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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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 License or a Code of 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

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling of Post Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special Meter Reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00
Paymentus Service Charge	\$	5.95
Credit Check (plus credit agency costs)	\$	15.00

NON-PAYMENT OF ACCOUNT

Late Payment – per month	%	1.5
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

OTHER

Service call – customer owned equipment	\$	30.00
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Service call – after regular hours	\$ 165.00
Temporary Service – Install & Remove – overhead - no transformer	\$ 500.00
Temporary Service – Install & remove – underground – no transformer	\$ 300.00
Temporary Service – Install & remove – overhead – with transformer	\$ 1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$ 22.35
Administrative Billing Charge	\$ 150.00

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2015-0075

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 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 License or a Code of Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically notes that this schedule does 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 retailer 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 charged 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	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Distribution Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Distribution Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

APPENDIX C

HORIZON UTILITIES CUSTOMER BILL IMPACTS

2016 Horizon Utilities Customer Bill Impacts

Distribution	Rate Class	kWh	kW	Distribution \$ (2016 vs 2015)	Total Bill	Rate Class	kWh	kW	Total Bill \$ (2016 vs 2015)
	Residential (on TOU)	100		\$2.48		Residential (on TOU)	100		\$1.85
	Residential (on TOU)	200		\$2.19		Residential (on TOU)	200		\$0.94
	Residential (on TOU)	500		\$1.32		Residential (on TOU)	500		(\$1.78)
	Residential (on TOU)	800		\$0.45		Residential (on TOU)	800		(\$4.51)
	Residential (on TOU)	1,000		(\$0.13)		Residential (on TOU)	1,000		(\$6.32)
	Residential (on TOU)	1,500		(\$1.58)		Residential (on TOU)	1,500		(\$10.87)
	Residential (on TOU)	2,000		(\$3.03)		Residential (on TOU)	2,000		(\$15.41)
	GS < 50 kW (On TOU)	1,000		\$2.82		GS < 50 kW (On TOU)	1,000		\$1.56
	GS < 50 kW (On TOU)	2,000		\$3.42		GS < 50 kW (On TOU)	2,000		\$3.21
	GS < 50 kW (On TOU)	5,000		\$5.22		GS < 50 kW (On TOU)	5,000		\$8.13
	GS < 50 kW (On TOU)	10,000		\$8.22		GS < 50 kW (On TOU)	10,000		\$16.35
	GS < 50 kW (On TOU)	15,000		\$11.22		GS < 50 kW (On TOU)	15,000		\$24.56
	GS > 50 kW (On RPP)	44,000	100	\$32.25		GS > 50 kW (On RPP)	44,000	100	\$68.61
	GS > 50 kW (On RPP)	110,000	250	\$50.28		GS > 50 kW (On RPP)	110,000	250	\$141.17
	GS > 50 kW (On RPP)	154,000	350	\$62.30		GS > 50 kW (On RPP)	154,000	350	\$189.55
	GS > 50 kW (On RPP)	880,000	2,000	\$260.63		GS > 50 kW (On RPP)	880,000	2,000	\$987.76
	GS > 50 kW (On RPP)	1,760,000	4,000	\$501.03		GS > 50 kW (On RPP)	1,760,000	4,000	\$1,955.29
	Large Use (1) (On RPP)	3,321,500	6,500	\$1,271.21		Large Use (1) (On RPP)	3,321,500	6,500	\$657.36
	Large Use (1) (On RPP)	3,832,500	7,500	\$1,325.41		Large Use (1) (On RPP)	3,832,500	7,500	\$617.12
Distribution	Large Use (1) (On RPP)	5,110,000	10,000	\$1,460.91	Total Bill	Large Use (1) (On RPP)	5,110,000	10,000	\$516.53
	Large Use (1) (On RPP)	6,387,500	12,500	\$1,596.41		Large Use (1) (On RPP)	6,387,500	12,500	\$415.93
	Large Use (2) (On RPP)	7,665,000	15,000	\$408.40		Large Use (2) (On RPP)	7,665,000	15,000	\$2,175.09
	Large Use (2) (On RPP)	10,220,000	20,000	\$472.40		Large Use (2) (On RPP)	10,220,000	20,000	\$2,827.99
	USL (On RPP)	250		\$0.46		USL (On RPP)	250		\$1.26
	USL (On RPP)	500		\$0.58		USL (On RPP)	500		\$2.20
	Sentinel (721 Connections)	97,008	216	\$383.38		Sentinel (721 Connections)	97,008	216	\$594.70
	Street Lighting (36,000 Devices)	2,400,000	6,800	(\$28,682.96)		Street Lighting (36,000 Devices)	2,400,000	6,800	(\$17,336.92)

Distribution	Rate Class	kWh	kW	Distribution % (2016 vs 2015)	Total Bill	Rate Class	kWh	kW	Total Bill % (2016 vs 2015)
	Residential (on TOU)	100		14.36%		Residential (on TOU)	100		5.72%
	Residential (on TOU)	200		11.64%		Residential (on TOU)	200		2.00%
	Residential (on TOU)	500		5.62%		Residential (on TOU)	500		(1.94)%
	Residential (on TOU)	800		1.60%		Residential (on TOU)	800		(3.31)%
	Residential (on TOU)	1,000		(0.42)%		Residential (on TOU)	1,000		(3.82)%
	Residential (on TOU)	1,500		(4.05)%		Residential (on TOU)	1,500		(4.53)%
	Residential (on TOU)	2,000		(6.49)%		Residential (on TOU)	2,000		(4.91)%
	GS < 50 kW (On TOU)	1,000		5.73%		GS < 50 kW (On TOU)	1,000		0.84%
	GS < 50 kW (On TOU)	2,000		5.76%		GS < 50 kW (On TOU)	2,000		0.98%
	GS < 50 kW (On TOU)	5,000		5.82%		GS < 50 kW (On TOU)	5,000		1.08%
	GS < 50 kW (On TOU)	10,000		5.87%		GS < 50 kW (On TOU)	10,000		1.12%
	GS < 50 kW (On TOU)	15,000		5.89%		GS < 50 kW (On TOU)	15,000		1.14%
	GS > 50 kW (On RPP)	44,000	100	5.37%		GS > 50 kW (On RPP)	44,000	100	1.03%
	GS > 50 kW (On RPP)	110,000	250	5.21%		GS > 50 kW (On RPP)	110,000	250	0.88%
	GS > 50 kW (On RPP)	154,000	350	5.16%		GS > 50 kW (On RPP)	154,000	350	0.85%
	GS > 50 kW (On RPP)	880,000	2,000	5.00%		GS > 50 kW (On RPP)	880,000	2,000	0.78%
	GS > 50 kW (On RPP)	1,760,000	4,000	4.97%		GS > 50 kW (On RPP)	1,760,000	4,000	0.78%
	Large Use (1) (On RPP)	3,321,500	6,500	4.03%		Large Use (1) (On RPP)	3,321,500	6,500	0.14%
	Large Use (1) (On RPP)	3,832,500	7,500	4.03%		Large Use (1) (On RPP)	3,832,500	7,500	0.11%
Distribution	Large Use (1) (On RPP)	5,110,000	10,000	4.03%	Total Bill	Large Use (1) (On RPP)	5,110,000	10,000	0.07%
	Large Use (1) (On RPP)	6,387,500	12,500	4.03%		Large Use (1) (On RPP)	6,387,500	12,500	0.05%
	Large Use (2) (On RPP)	7,665,000	15,000	5.69%		Large Use (2) (On RPP)	7,665,000	15,000	0.21%
	Large Use (2) (On RPP)	10,220,000	20,000	5.69%		Large Use (2) (On RPP)	10,220,000	20,000	0.20%
	USL (On RPP)	250		4.03%		USL (On RPP)	250		2.98%
	USL (On RPP)	500		4.02%		USL (On RPP)	500		2.87%
	Sentinel (721 Connections)	97,008	216	5.64%		Sentinel (721 Connections)	97,008	216	2.95%
	Street Lighting (36,000 Devices)	2,400,000	6,800	(18.81)%		Street Lighting (36,000 Devices)	2,400,000	6,800	(3.61)%

2016 Horizon Utilities Customer Bill Impacts

	Distribution \$					Total Bill \$ (2016 vs 2015)			
	Rate Class	kWh	kW	(2016 vs 2015)		Rate Class	kWh	kW	vs 2015)
Distribution	Residential (on TOU)	100		\$2.48	Total Bill	Residential (on TOU)	100		\$1.85
	Residential (on TOU)	200		\$2.19		Residential (on TOU)	200		\$0.94
	Residential (on TOU)	500		\$1.32		Residential (on TOU)	500		(\$1.78)
	Residential (on TOU)	800		\$0.45		Residential (on TOU)	800		(\$4.51)
	Residential (on TOU)	1,000		(\$0.13)		Residential (on TOU)	1,000		(\$6.32)
	Residential (on TOU)	1,500		(\$1.58)		Residential (on TOU)	1,500		(\$10.87)
	Residential (on TOU)	2,000		(\$3.03)		Residential (on TOU)	2,000		(\$15.41)
	GS < 50 kW (On TOU)	1,000		\$2.82		GS < 50 kW (On TOU)	1,000		\$1.56
	GS < 50 kW (On TOU)	2,000		\$3.42		GS < 50 kW (On TOU)	2,000		\$3.21
	GS < 50 kW (On TOU)	5,000		\$5.22		GS < 50 kW (On TOU)	5,000		\$8.13
	GS < 50 kW (On TOU)	10,000		\$8.22		GS < 50 kW (On TOU)	10,000		\$16.35
	GS < 50 kW (On TOU)	15,000		\$11.22		GS < 50 kW (On TOU)	15,000		\$24.56
	GS > 50 kW (On RPP)	44,000	100	\$32.25		GS > 50 kW (On RPP)	44,000	100	\$68.61
	GS > 50 kW (On RPP)	110,000	250	\$50.28		GS > 50 kW (On RPP)	110,000	250	\$141.17
	GS > 50 kW (On RPP)	154,000	350	\$62.30		GS > 50 kW (On RPP)	154,000	350	\$189.55
	GS > 50 kW (On RPP)	880,000	2,000	\$260.63		GS > 50 kW (On RPP)	880,000	2,000	\$987.76
	GS > 50 kW (On RPP)	1,760,000	4,000	\$501.03		GS > 50 kW (On RPP)	1,760,000	4,000	\$1,955.29
	Large Use (1) (On RPP)	3,321,500	6,500	\$1,271.21		Large Use (1) (On RPP)	3,321,500	6,500	\$657.36
	Large Use (1) (On RPP)	3,832,500	7,500	\$1,325.41		Large Use (1) (On RPP)	3,832,500	7,500	\$617.12
	Large Use (1) (On RPP)	5,110,000	10,000	\$1,460.91		Large Use (1) (On RPP)	5,110,000	10,000	\$516.53
	Large Use (1) (On RPP)	6,387,500	12,500	\$1,596.41		Large Use (1) (On RPP)	6,387,500	12,500	\$415.93
	Large Use (2) (On RPP)	7,665,000	15,000	\$408.40		Large Use (2) (On RPP)	7,665,000	15,000	\$2,175.09
	Large Use (2) (On RPP)	10,220,000	20,000	\$472.40		Large Use (2) (On RPP)	10,220,000	20,000	\$2,827.99
	USL (On RPP)	250		\$0.46		USL (On RPP)	250		\$1.26
	USL (On RPP)	500		\$0.58		USL (On RPP)	500		\$2.20
	Sentinel (721 Connections)	97,008	216	\$383.38		Sentinel (721 Connections)	97,008	216	\$594.70
	Street Lighting (36,000 Devices)	2,400,000	6,800	(\$28,682.96)		Street Lighting (36,000 Devices)	2,400,000	6,800	(\$17,336.92)

	Distribution %					Total Bill %			
	Rate Class	kWh	kW	(2016 vs 2015)		Rate Class	kWh	kW	(2016 vs 2015)
Distribution	Residential (on TOU)	100		14.36%	Total Bill	Residential (on TOU)	100		5.72%
	Residential (on TOU)	200		11.64%		Residential (on TOU)	200		2.00%
	Residential (on TOU)	500		5.62%		Residential (on TOU)	500		(1.94)%
	Residential (on TOU)	800		1.60%		Residential (on TOU)	800		(3.31)%
	Residential (on TOU)	1,000		(0.42)%		Residential (on TOU)	1,000		(3.82)%
	Residential (on TOU)	1,500		(4.05)%		Residential (on TOU)	1,500		(4.53)%
	Residential (on TOU)	2,000		(6.49)%		Residential (on TOU)	2,000		(4.91)%
	GS < 50 kW (On TOU)	1,000		5.73%		GS < 50 kW (On TOU)	1,000		0.84%
	GS < 50 kW (On TOU)	2,000		5.76%		GS < 50 kW (On TOU)	2,000		0.98%
	GS < 50 kW (On TOU)	5,000		5.82%		GS < 50 kW (On TOU)	5,000		1.08%
	GS < 50 kW (On TOU)	10,000		5.87%		GS < 50 kW (On TOU)	10,000		1.12%
	GS < 50 kW (On TOU)	15,000		5.89%		GS < 50 kW (On TOU)	15,000		1.14%
	GS > 50 kW (On RPP)	44,000	100	5.37%		GS > 50 kW (On RPP)	44,000	100	1.03%
	GS > 50 kW (On RPP)	110,000	250	5.21%		GS > 50 kW (On RPP)	110,000	250	0.88%
	GS > 50 kW (On RPP)	154,000	350	5.16%		GS > 50 kW (On RPP)	154,000	350	0.85%
	GS > 50 kW (On RPP)	880,000	2,000	5.00%		GS > 50 kW (On RPP)	880,000	2,000	0.78%
	GS > 50 kW (On RPP)	1,760,000	4,000	4.97%		GS > 50 kW (On RPP)	1,760,000	4,000	0.78%
	Large Use (1) (On RPP)	3,321,500	6,500	4.03%		Large Use (1) (On RPP)	3,321,500	6,500	0.14%
	Large Use (1) (On RPP)	3,832,500	7,500	4.03%		Large Use (1) (On RPP)	3,832,500	7,500	0.11%
	Large Use (1) (On RPP)	5,110,000	10,000	4.03%		Large Use (1) (On RPP)	5,110,000	10,000	0.07%
	Large Use (1) (On RPP)	6,387,500	12,500	4.03%		Large Use (1) (On RPP)	6,387,500	12,500	0.05%
	Large Use (2) (On RPP)	7,665,000	15,000	5.69%		Large Use (2) (On RPP)	7,665,000	15,000	0.21%
	Large Use (2) (On RPP)	10,220,000	20,000	5.69%		Large Use (2) (On RPP)	10,220,000	20,000	0.20%
	USL (On RPP)	250		4.03%		USL (On RPP)	250		2.98%
	USL (On RPP)	500		4.02%		USL (On RPP)	500		2.87%
	Sentinel (721 Connections)	97,008	216	5.64%		Sentinel (721 Connections)	97,008	216	2.95%
	Street Lighting (36,000 Devices)	2,400,000	6,800	(18.81)%		Street Lighting (36,000 Devices)	2,400,000	6,800	(3.61)%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 100 kWh May 1 - October 31

		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	100	\$ 0.0155	\$ 1.55	\$ 0.0126	\$ 1.26	-\$ 0.29	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	100	\$ 0.0001	-\$ 0.01		\$ -	\$ 0.01	-100.00%
Rate Rider for Tax Change	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 18.07		\$ 20.55	\$ 2.48	13.72%
Deferral/Variance Account	per kWh	100	-\$ 0.0007	-\$ 0.07	\$ 0.0012	\$ 0.12	\$ 0.19	-268.32%
Disposition Rate Rider								
Deferral/Variance Account	per kWh	100			-\$ 0.0008	-\$ 0.08	-\$ 0.08	
Disposition Rate Rider								
1575	per kWh	100	\$ 0.0001	\$ 0.01	\$ -	\$ -	-\$ 0.01	-100.00%
Low Voltage Service Charge	per kWh	100	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	\$ 0.00	0.00%
Line Losses on Cost of Power		3.79	\$ 0.1021	\$ 0.39	\$ 0.1021	\$ 0.39	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 19.19		\$ 21.77	\$ 2.57	13.41%
RTSR - Network	per kWh	103.79	\$ 0.0080	\$ 0.83	\$ 0.0078	\$ 0.81	-\$ 0.02	-2.74%
RTSR - Line and Transformation Connection	per kWh	103.79	\$ 0.0059	\$ 0.61	\$ 0.0059	\$ 0.61	\$ 0.00	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 20.63		\$ 23.18	\$ 2.55	12.37%
Wholesale Market Service Charge (WMSC)	per kWh	104	\$ 0.0044	\$ 0.46	\$ 0.0044	\$ 0.46	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	104	\$ 0.0013	\$ 0.13	\$ 0.0013	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	100	\$ 0.0070	\$ 0.70		\$ -	-\$ 0.70	-100.00%
TOU - Off Peak	per kWh	64	\$ 0.0800	\$ 5.12	\$ 0.0800	\$ 5.12	\$ -	0.00%
TOU - Mid Peak	per kWh	18	\$ 0.1220	\$ 2.20	\$ 0.1220	\$ 2.20	\$ -	0.00%
TOU - On Peak	per kWh	18	\$ 0.1610	\$ 2.90	\$ 0.1610	\$ 2.90	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	100	\$ 0.0940	\$ 9.40	\$ 0.0940	\$ 9.40	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)				\$ 32.39		\$ 34.24	\$ 1.85	5.72%
HST			13%	\$ 4.21	13%	\$ 4.45	\$ 0.24	5.72%
Total Bill (including HST)				\$ 36.60		\$ 38.69	\$ 2.09	5.72%
Ontario Clean Energy Benefit				-\$ 3.66		-\$ 3.87	-\$ 0.21	5.74%
Total Bill on TOU (including				\$ 32.94		\$ 34.82	\$ 1.88	5.71%
Total Bill on RPP (before Taxes)				\$ 31.57		\$ 33.43	\$ 1.85	5.86%
HST			13%	\$ 4.10	13%	\$ 4.35	\$ 0.24	5.86%
Total Bill (including HST)				\$ 35.68		\$ 37.77	\$ 2.09	5.86%
Ontario Clean Energy Benefit				-\$ 3.57		-\$ 3.78	-\$ 0.21	5.88%
Total Bill on RPP (including				\$ 32.11		\$ 33.99	\$ 1.88	5.86%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential1

TOU / non-TOU: TOU

Consumption

200 kWh

May 1 - October 31

		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	200	\$ 0.0155	\$ 3.10	\$ 0.0126	\$ 2.52	-\$ 0.58	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	200	\$ 0.0001	\$ 0.02		\$ -	\$ 0.02	-100.00%
Rate Rider for Tax Change	per kWh	200	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 19.61		\$ 21.81	\$ 2.20	11.22%
Deferral/Variance Account	per kWh	200	-\$ 0.0007	-\$ 0.14	\$ 0.0012	\$ 0.24	\$ 0.38	-268.32%
Disposition Rate Rider								
Deferral/Variance Account	per kWh	200		\$ -	-\$ 0.0008	-\$ 0.17	-\$ 0.17	
Disposition Rate Rider								
1575	per kWh	200	\$ 0.0001	\$ 0.02	\$ -	\$ -	-\$ 0.02	-100.00%
Low Voltage Service Charge	per kWh	200	\$ 0.00006	\$ 0.01	\$ 0.00006	\$ 0.01	\$ 0.00	0.00%
Line Losses on Cost of Power		7.58	\$ 0.1021	\$ 0.77	\$ 0.1021	\$ 0.77	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 21.07		\$ 23.45	\$ 2.39	11.33%
RTSR - Network	per kWh	208	\$ 0.0080	\$ 1.66	\$ 0.0078	\$ 1.61	-\$ 0.05	-2.74%
RTSR - Line and Transformation Connection	per kWh	208	\$ 0.0059	\$ 1.22	\$ 0.0059	\$ 1.22	\$ 0.00	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 23.94		\$ 26.29	\$ 2.34	9.79%
Wholesale Market Service Charge (WMSC)	per kWh	208	\$ 0.0044	\$ 0.91	\$ 0.0044	\$ 0.91	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	208	\$ 0.0013	\$ 0.27	\$ 0.0013	\$ 0.27	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	200	\$ 0.0070	\$ 1.40		\$ -	-\$ 1.40	-100.00%
TOU - Off Peak	per kWh	128	\$ 0.0800	\$ 10.24	\$ 0.0800	\$ 10.24	\$ -	0.00%
TOU - Mid Peak	per kWh	36	\$ 0.1220	\$ 4.39	\$ 0.1220	\$ 4.39	\$ -	0.00%
TOU - On Peak	per kWh	36	\$ 0.1610	\$ 5.80	\$ 0.1610	\$ 5.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	200	\$ 0.0940	\$ 18.80	\$ 0.0940	\$ 18.80	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)				\$ 47.21		\$ 48.15	\$ 0.94	2.00%
HST			13%	\$ 6.14	13%	\$ 6.26	\$ 0.12	2.00%
Total Bill (including HST)				\$ 53.34		\$ 54.41	\$ 1.07	2.00%
Ontario Clean Energy Benefit				-\$ 5.33		-\$ 5.44	-\$ 0.11	2.06%
Total Bill on TOU (including				\$ 48.01		\$ 48.97	\$ 0.96	1.99%
Total Bill on RPP (before Taxes)				\$ 45.58		\$ 46.52	\$ 0.94	2.07%
HST			13%	\$ 5.93	13%	\$ 6.05	\$ 0.12	2.07%
Total Bill (including HST)				\$ 51.50		\$ 52.57	\$ 1.07	2.07%
Ontario Clean Energy Benefit				-\$ 5.15		-\$ 5.26	-\$ 0.11	2.14%
Total Bill on RPP (including				\$ 46.35		\$ 47.31	\$ 0.96	2.06%

Loss Factor (%)

3.79%

3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 500 kWh May 1 - October 31

Charge Unit		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0155	\$ 7.75	\$ 0.0126	\$ 6.30	-\$ 1.45	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	500	\$ 0.0001	-\$ 0.05		\$ -	\$ 0.05	-100.00%
Rate Rider for Tax Change	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 24.23		\$ 25.59	\$ 1.36	5.61%
Deferral/Variance Account	per kWh	500	-\$ 0.0007	-\$ 0.35	\$ 0.0012	\$ 0.59	\$ 0.94	-268.32%
Deferral/Variance Account	per kWh	500		\$ -	-\$ 0.0008	-\$ 0.42	-\$ 0.42	
Disposition Rate Rider 1575	per kWh	500	\$ 0.0001	\$ 0.05	\$ -	\$ -	-\$ 0.05	-100.00%
Low Voltage Service Charge	per kWh	500	\$ 0.00006	\$ 0.03	\$ 0.00006	\$ 0.03	\$ 0.00	0.00%
Line Losses on Cost of Power		18.95	\$ 0.1021	\$ 1.94	\$ 0.1021	\$ 1.94	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 26.69		\$ 28.51	\$ 1.83	6.84%
RTSR - Network	per kWh	519	\$ 0.0080	\$ 4.15	\$ 0.0078	\$ 4.03	-\$ 0.11	-2.74%
RTSR - Line and Transformation Connection	per kWh	519	\$ 0.0059	\$ 3.05	\$ 0.0059	\$ 3.06	\$ 0.01	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 33.88		\$ 35.60	\$ 1.72	5.07%
Wholesale Market Service Charge (WMSC)	per kWh	519	\$ 0.0044	\$ 2.28	\$ 0.0044	\$ 2.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	519	\$ 0.0013	\$ 0.67	\$ 0.0013	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	500	\$ 0.0070	\$ 3.50		\$ -	-\$ 3.50	-100.00%
TOU - Off Peak	per kWh	320	\$ 0.0800	\$ 25.60	\$ 0.0800	\$ 25.60	\$ -	0.00%
TOU - Mid Peak	per kWh	90	\$ 0.1220	\$ 10.98	\$ 0.1220	\$ 10.98	\$ -	0.00%
TOU - On Peak	per kWh	90	\$ 0.1610	\$ 14.49	\$ 0.1610	\$ 14.49	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	500	\$ 0.0940	\$ 47.00	\$ 0.0940	\$ 47.00	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)				\$ 91.66		\$ 89.88	-\$ 1.78	-1.94%
HST			13%	\$ 11.92	13%	\$ 11.68	-\$ 0.23	-1.94%
Total Bill (including HST)				\$ 103.58		\$ 101.56	-\$ 2.01	-1.94%
Ontario Clean Energy Benefit				-\$ 10.36		-\$ 10.16	\$ 0.20	-1.93%
Total Bill on TOU (including				\$ 93.22		\$ 91.40	-\$ 1.81	-1.95%
Total Bill on RPP (before Taxes)				\$ 87.59		\$ 85.81	-\$ 1.78	-2.03%
HST			13%	\$ 11.39	13%	\$ 11.16	-\$ 0.23	-2.03%
Total Bill (including HST)				\$ 98.98		\$ 96.96	-\$ 2.01	-2.03%
Ontario Clean Energy Benefit				-\$ 9.90		-\$ 9.70	\$ 0.20	-2.02%
Total Bill on RPP (including				\$ 89.08		\$ 87.26	-\$ 1.81	-2.04%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 800 kWh May 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	800	\$ 0.0155	\$ 12.40	\$ 0.0126	\$ 10.08	-\$ 2.32	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	800	-\$ 0.0001	-\$ 0.08		\$ -	\$ 0.08	-100.00%
Rate Rider for Tax Change	per kWh	800	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 28.85		\$ 29.37	\$ 0.52	1.80%
Deferral/Variance Account	per kWh	800	-\$ 0.0007	-\$ 0.56	\$ 0.0012	\$ 0.94	\$ 1.50	-268.32%
Disposition Rate Rider								
Deferral/Variance Account	per kWh	800		\$ -	-\$ 0.0008	-\$ 0.68	-\$ 0.68	
Disposition Rate Rider								
1575	per kWh	800	\$ 0.0001	\$ 0.08	\$ -	\$ -	-\$ 0.08	-100.00%
Low Voltage Service Charge	per kWh	800	\$ 0.00006	\$ 0.05	\$ 0.00006	\$ 0.05	\$ 0.00	0.00%
Line Losses on Cost of Power		30.32	\$ 0.1021	\$ 3.10	\$ 0.1021	\$ 3.10	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 32.30		\$ 33.57	\$ 1.26	3.91%
RTSR - Network	per kWh	830	\$ 0.0080	\$ 6.64	\$ 0.0078	\$ 6.45	-\$ 0.18	-2.74%
RTSR - Line and Transformation Connection	per kWh	830	\$ 0.0059	\$ 4.88	\$ 0.0059	\$ 4.89	\$ 0.01	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 43.82		\$ 44.91	\$ 1.09	2.49%
Wholesale Market Service Charge (WMSC)	per kWh	830	\$ 0.0044	\$ 3.65	\$ 0.0044	\$ 3.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	830	\$ 0.0013	\$ 1.08	\$ 0.0013	\$ 1.08	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	800	\$ 0.0070	\$ 5.60		\$ -	-\$ 5.60	-100.00%
TOU - Off Peak	per kWh	512	\$ 0.0800	\$ 40.96	\$ 0.0800	\$ 40.96	\$ -	0.00%
TOU - Mid Peak	per kWh	144	\$ 0.1220	\$ 17.57	\$ 0.1220	\$ 17.57	\$ -	0.00%
TOU - On Peak	per kWh	144	\$ 0.1610	\$ 23.18	\$ 0.1610	\$ 23.18	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0940	\$ 56.40	\$ 0.0940	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	200	\$ 0.1100	\$ 22.00	\$ 0.1100	\$ 22.00	\$ -	0.00%
							\$ -	
Total Bill on TOU (before Taxes)				\$ 136.11		\$ 131.61	-\$ 4.51	-3.31%
HST			13%	\$ 17.69	13%	\$ 17.11	-\$ 0.59	-3.31%
Total Bill (including HST)				\$ 153.81		\$ 148.72	-\$ 5.09	-3.31%
Ontario Clean Energy Benefit				-\$ 15.38		-\$ 14.87	\$ 0.51	-3.32%
Total Bill on TOU (including				\$ 138.43		\$ 133.85	-\$ 4.58	-3.31%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 132.80		\$ 128.29	-\$ 4.51	-3.39%
HST			13%	\$ 17.26	13%	\$ 16.68	-\$ 0.59	-3.39%
Total Bill (including HST)				\$ 150.07		\$ 144.97	-\$ 5.09	-3.39%
Ontario Clean Energy Benefit				-\$ 15.01		-\$ 14.50	\$ 0.51	-3.40%
Total Bill on RPP (including				\$ 135.06		\$ 130.47	-\$ 4.58	-3.39%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 1,000 kWh May 1 - October 31

Charge Unit		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0155	\$ 15.50	\$ 0.0126	\$ 12.60	-\$ 2.90	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	1000	\$ 0.0001	-\$ 0.10		\$ -	\$ 0.10	-100.00%
Rate Rider for Tax Change	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 31.93		\$ 31.89	-\$ 0.04	-0.13%
Deferral/Variance Account	per kWh	1000	-\$ 0.0007	-\$ 0.70	\$ 0.0012	\$ 1.18	\$ 1.88	-268.32%
Deferral/Variance Account	per kWh	1000		\$ -	-\$ 0.0008	-\$ 0.85	-\$ 0.85	
Disposition Rate Rider 1575	per kWh	1000	\$ 0.0001	\$ 0.10	\$ -	\$ -	-\$ 0.10	-100.00%
Low Voltage Service Charge	per kWh	1000	\$ 0.00006	\$ 0.06	\$ 0.00006	\$ 0.06	\$ 0.00	0.00%
Line Losses on Cost of Power		37.90	\$ 0.1021	\$ 3.87	\$ 0.1021	\$ 3.87	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 36.05		\$ 36.94	\$ 0.89	2.47%
RTSR - Network	per kWh	1038	\$ 0.0080	\$ 8.29	\$ 0.0078	\$ 8.07	-\$ 0.23	-2.74%
RTSR - Line and Transformation Connection	per kWh	1038	\$ 0.0059	\$ 6.10	\$ 0.0059	\$ 6.11	\$ 0.01	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 50.44		\$ 51.12	\$ 0.68	1.34%
Wholesale Market Service Charge (WMSC)	per kWh	1038	\$ 0.0044	\$ 4.57	\$ 0.0044	\$ 4.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1038	\$ 0.0013	\$ 1.35	\$ 0.0013	\$ 1.35	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1000	\$ 0.0070	\$ 7.00		\$ -	-\$ 7.00	-100.00%
TOU - Off Peak	per kWh	640	\$ 0.0800	\$ 51.20	\$ 0.0800	\$ 51.20	\$ -	0.00%
TOU - Mid Peak	per kWh	180	\$ 0.1220	\$ 21.96	\$ 0.1220	\$ 21.96	\$ -	0.00%
TOU - On Peak	per kWh	180	\$ 0.1610	\$ 28.98	\$ 0.1610	\$ 28.98	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0940	\$ 56.40	\$ 0.0940	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	400	\$ 0.1100	\$ 44.00	\$ 0.1100	\$ 44.00	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 165.75		\$ 159.43	-\$ 6.32	-3.82%
HST			13%	\$ 21.55	13%	\$ 20.73	-\$ 0.82	-3.82%
Total Bill (including HST)				\$ 187.30		\$ 180.15	-\$ 7.15	-3.82%
Ontario Clean Energy Benefit				-\$ 18.73		-\$ 18.02	\$ 0.71	-3.79%
Total Bill on TOU (including				\$ 168.57		\$ 162.13	-\$ 6.44	-3.82%
Total Bill on RPP (before Taxes)				\$ 164.01		\$ 157.69	-\$ 6.32	-3.86%
HST			13%	\$ 21.32	13%	\$ 20.50	-\$ 0.82	-3.86%
Total Bill (including HST)				\$ 185.33		\$ 178.19	-\$ 7.15	-3.86%
Ontario Clean Energy Benefit				-\$ 18.53		-\$ 17.82	\$ 0.71	-3.83%
Total Bill on RPP (including				\$ 166.80		\$ 160.37	-\$ 6.44	-3.86%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 1,500 kWh May 1 - October 31

Charge Unit		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1500	\$ 0.0155	\$ 23.25	\$ 0.0126	\$ 18.90	-\$ 4.35	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	1500	\$ 0.0001	-\$ 0.15		\$ -	\$ 0.15	-100.00%
Rate Rider for Tax Change	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 39.63		\$ 38.19	-\$ 1.44	-3.63%
Deferral/Variance Account	per kWh	1500	-\$ 0.0007	-\$ 1.05	\$ 0.0012	\$ 1.77	\$ 2.82	-268.32%
Deferral/Variance Account	per kWh	1500		\$ -	-\$ 0.0008	-\$ 1.27	-\$ 1.27	
Disposition Rate Rider 1575	per kWh	1500	\$ 0.0001	\$ 0.15	\$ -	\$ -	-\$ 0.15	-100.00%
Low Voltage Service Charge	per kWh	1500	\$ 0.00006	\$ 0.09	\$ 0.00006	\$ 0.09	\$ 0.00	0.00%
Line Losses on Cost of Power		56.85	\$ 0.1021	\$ 5.81	\$ 0.1021	\$ 5.81	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 45.42		\$ 45.37	-\$ 0.04	-0.10%
RTSR - Network	per kWh	1557	\$ 0.0080	\$ 12.44	\$ 0.0078	\$ 12.10	-\$ 0.34	-2.74%
RTSR - Line and Transformation Connection	per kWh	1557	\$ 0.0059	\$ 9.15	\$ 0.0059	\$ 9.17	\$ 0.02	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 67.01		\$ 66.64	-\$ 0.37	-0.55%
Wholesale Market Service Charge (WMSC)	per kWh	1557	\$ 0.0044	\$ 6.85	\$ 0.0044	\$ 6.85	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1557	\$ 0.0013	\$ 2.02	\$ 0.0013	\$ 2.02	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1500	\$ 0.0070	\$ 10.50		\$ -	-\$ 10.50	-100.00%
TOU - Off Peak	per kWh	960	\$ 0.0800	\$ 76.80	\$ 0.0800	\$ 76.80	\$ -	0.00%
TOU - Mid Peak	per kWh	270	\$ 0.1220	\$ 32.94	\$ 0.1220	\$ 32.94	\$ -	0.00%
TOU - On Peak	per kWh	270	\$ 0.1610	\$ 43.47	\$ 0.1610	\$ 43.47	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0940	\$ 56.40	\$ 0.0940	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	900	\$ 0.1100	\$ 99.00	\$ 0.1100	\$ 99.00	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 239.84		\$ 228.97	-\$ 10.87	-4.53%
HST			13%	\$ 31.18	13%	\$ 29.77	-\$ 1.41	-4.53%
Total Bill (including HST)				\$ 271.02		\$ 258.74	-\$ 12.28	-4.53%
Ontario Clean Energy Benefit				-\$ 27.10		-\$ 25.87	\$ 1.23	-4.54%
Total Bill on TOU (including				\$ 243.92		\$ 232.87	-\$ 11.05	-4.53%
Total Bill on RPP (before Taxes)				\$ 242.03		\$ 231.16	-\$ 10.87	-4.49%
HST			13%	\$ 31.46	13%	\$ 30.05	-\$ 1.41	-4.49%
Total Bill (including HST)				\$ 273.49		\$ 261.22	-\$ 12.28	-4.49%
Ontario Clean Energy Benefit				-\$ 27.35		-\$ 26.12	\$ 1.23	-4.50%
Total Bill on RPP (including				\$ 246.14		\$ 235.10	-\$ 11.05	-4.49%

Loss Factor (%) 3.79% 3.79%

Customer Class: Residential 1

TOU / non-TOU: TOU

Consumption 2,000 kWh May 1 - October 31

Charge Unit		Volume	2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 15.7200	\$ 15.72	\$ 18.4900	\$ 18.49	\$ 2.77	17.62%
Stranded Meter Rate Adder	Monthly	1	\$ 0.8000	\$ 0.80	\$ 0.8000	\$ 0.80	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0155	\$ 31.00	\$ 0.0126	\$ 25.20	-\$ 5.80	-18.71%
Smart Meter Disposition Rider	Monthly	1	\$ 0.0100	\$ 0.01		\$ -	-\$ 0.01	-100.00%
LRAM & SSM Rate Rider	per kWh	2000	\$ 0.0001	-\$ 0.20		\$ -	\$ 0.20	-100.00%
Rate Rider for Tax Change	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 47.33		\$ 44.49	-\$ 2.84	-6.00%
Deferral/Variance Account	per kWh	2000	-\$ 0.0007	-\$ 1.40	\$ 0.0012	\$ 2.36	\$ 3.76	-268.32%
Deferral/Variance Account	per kWh	2000		\$ -	-\$ 0.0008	-\$ 1.70	-\$ 1.70	
Disposition Rate Rider 1575	per kWh	2000	\$ 0.0001	\$ 0.20	\$ -	\$ -	-\$ 0.20	-100.00%
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	\$ 0.00	0.00%
Line Losses on Cost of Power		75.80	\$ 0.1021	\$ 7.74	\$ 0.1021	\$ 7.74	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 54.78		\$ 53.80	-\$ 0.98	-1.79%
RTSR - Network	per kWh	2076	\$ 0.0080	\$ 16.59	\$ 0.0078	\$ 16.13	-\$ 0.45	-2.74%
RTSR - Line and Transformation Connection	per kWh	2076	\$ 0.0059	\$ 12.20	\$ 0.0059	\$ 12.22	\$ 0.02	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 83.57		\$ 82.16	-\$ 1.41	-1.69%
Wholesale Market Service Charge (WMSC)	per kWh	2076	\$ 0.0044	\$ 9.13	\$ 0.0044	\$ 9.13	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2076	\$ 0.0013	\$ 2.70	\$ 0.0013	\$ 2.70	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2000	\$ 0.0070	\$ 14.00		\$ -	-\$ 14.00	-100.00%
TOU - Off Peak	per kWh	1280	\$ 0.0800	\$ 102.40	\$ 0.0800	\$ 102.40	\$ -	0.00%
TOU - Mid Peak	per kWh	360	\$ 0.1220	\$ 43.92	\$ 0.1220	\$ 43.92	\$ -	0.00%
TOU - On Peak	per kWh	360	\$ 0.1610	\$ 57.96	\$ 0.1610	\$ 57.96	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	600	\$ 0.0940	\$ 56.40	\$ 0.0940	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1400	\$ 0.1100	\$ 154.00	\$ 0.1100	\$ 154.00	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 313.93		\$ 298.52	-\$ 15.41	-4.91%
HST			13%	\$ 40.81	13%	\$ 38.81	-\$ 2.00	-4.91%
Total Bill (including HST)				\$ 354.74		\$ 337.33	-\$ 17.41	-4.91%
Ontario Clean Energy Benefit				-\$ 35.47		-\$ 33.73	\$ 1.74	-4.91%
Total Bill on TOU (including				\$ 319.27		\$ 303.60	-\$ 15.67	-4.91%
Total Bill on RPP (before Taxes)				\$ 320.05		\$ 304.64	-\$ 15.41	-4.81%
HST			13%	\$ 41.61	13%	\$ 39.60	-\$ 2.00	-4.81%
Total Bill (including HST)				\$ 361.66		\$ 344.25	-\$ 17.41	-4.81%
Ontario Clean Energy Benefit				-\$ 36.17		-\$ 34.42	\$ 1.75	-4.84%
Total Bill on RPP (including				\$ 325.49		\$ 309.83	-\$ 15.66	-4.81%

Loss Factor (%) 3.79% 3.79%

Customer Class: General Service Less Than 50 kW1

TOU / non-TOU: TOU

Consumption1,000 kWhMay 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
Charge Unit		Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 39.1400	\$ 39.14	\$ 41.3600	\$ 41.36	\$ 2.22	5.67%
Stranded Meter Rate Adder	Monthly	1	\$ 2.4400	\$ 2.44	\$ 2.4400	\$ 2.44	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0101	\$ 10.10	\$ 0.0107	\$ 10.70	\$ 0.60	5.94%
Smart Meter Disposition Rider	Monthly	1	\$ 2.3000	\$ 2.30		\$ -	-\$ 2.30	-100.00%
LRAM & SSM Rate Rider	per kWh	1000	-\$ 0.0001	-\$ 0.10		\$ -	\$ 0.10	-100.00%
Rate Rider for Tax Change	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 53.88		\$ 54.50	\$ 0.62	1.15%
Deferral/Variance Account	per kWh	1000	-\$ 0.0009	-\$ 0.90	\$ 0.0012	\$ 1.18	\$ 2.08	-230.91%
Deferral/Variance Account	per kWh	1000		\$ -	-\$ 0.0008	-\$ 0.85	-\$ 0.85	
Disposition Rate Rider								
1575	per kWh	1000	\$ 0.0001	\$ 0.10	\$ -	\$ -	-\$ 0.10	-100.00%
Low Voltage Service Charge	per kWh	1000	\$ 0.00006	\$ 0.06	\$ 0.00006	\$ 0.06	\$ -	0.00%
Line Losses on Cost of Power		37.90	\$ 0.1021	\$ 3.87	\$ 0.1021	\$ 3.87	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7880	\$ 0.79	\$ 0.7880	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 57.80		\$ 59.55	\$ 1.75	3.03%
RTSR - Network	per kWh	1038	\$ 0.0070	\$ 7.26	\$ 0.0068	\$ 7.06	-\$ 0.20	-2.74%
RTSR - Line and Transformation Connection	per kWh	1038	\$ 0.0053	\$ 5.51	\$ 0.0053	\$ 5.52	\$ 0.01	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 70.57		\$ 72.13	\$ 1.56	2.21%
Wholesale Market Service Charge (WMSC)	per kWh	1038	\$ 0.0044	\$ 4.57	\$ 0.0044	\$ 4.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1038	\$ 0.0013	\$ 1.35	\$ 0.0013	\$ 1.35	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1000	\$ 0.0070	\$ 7.00	\$ 0.0070	\$ 7.00	\$ -	0.00%
TOU - Off Peak	per kWh	640	\$ 0.0800	\$ 51.20	\$ 0.0800	\$ 51.20	\$ -	0.00%
TOU - Mid Peak	per kWh	180	\$ 0.1220	\$ 21.96	\$ 0.1220	\$ 21.96	\$ -	0.00%
TOU - On Peak	per kWh	180	\$ 0.1610	\$ 28.98	\$ 0.1610	\$ 28.98	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	250	\$ 0.1100	\$ 27.50	\$ 0.1100	\$ 27.50	\$ -	0.00%
							\$ -	
Total Bill on TOU (before Taxes)				\$ 185.88		\$ 187.44	\$ 1.56	0.84%
HST			13%	\$ 24.16	13%	\$ 24.37	\$ 0.20	0.84%
Total Bill (including HST)				\$ 210.04		\$ 211.81	\$ 1.77	0.84%
Ontario Clean Energy Benefit				-\$ 21.00		-\$ 21.18	-\$ 0.18	0.86%
Total Bill on TOU (including				\$ 189.04		\$ 190.63	\$ 1.59	0.84%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 181.74		\$ 183.30	\$ 1.56	0.86%
HST			13%	\$ 23.63	13%	\$ 23.83	\$ 0.20	0.86%
Total Bill (including HST)				\$ 205.36		\$ 207.13	\$ 1.77	0.86%
Ontario Clean Energy Benefit				-\$ 20.54		-\$ 20.71	-\$ 0.17	0.83%
Total Bill on RPP (including				\$ 184.82		\$ 186.42	\$ 1.60	0.86%

Loss Factor (%)3.79%3.79%

Customer Class: General Service Less Than 50 kW1

TOU / non-TOU: TOU

Consumption2,000 kWhMay 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 39.1400	\$ 39.14	\$ 41.3600	\$ 41.36	\$ 2.22	5.67%
Stranded Meter Rate Adder	Monthly	1	\$ 2.4400	\$ 2.44	\$ 2.4400	\$ 2.44	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0101	\$ 20.20	\$ 0.0107	\$ 21.40	\$ 1.20	5.94%
Smart Meter Disposition Rider	Monthly	1	\$ 2.3000	\$ 2.30		\$ -	-\$ 2.30	-100.00%
LRAM & SSM Rate Rider	per kWh	2000	-\$ 0.0001	-\$ 0.20		\$ -	\$ 0.20	-100.00%
Rate Rider for Tax Change	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 63.88		\$ 65.20	\$ 1.32	2.07%
Deferral/Variance Account	per kWh	2000	-\$ 0.0009	-\$ 1.80	\$ 0.0012	\$ 2.36	\$ 4.16	-230.91%
Deferral/Variance Account	per kWh	2000		\$ -	-\$ 0.0008	-\$ 1.70	-\$ 1.70	
Disposition Rate Rider 1575	per kWh	2000	\$ 0.0001	\$ 0.20	\$ -	\$ -	-\$ 0.20	-100.00%
Low Voltage Service Charge	per kWh	2000	\$ 0.00006	\$ 0.12	\$ 0.00006	\$ 0.12	\$ -	0.00%
Line Losses on Cost of Power		75.80	\$ 0.1021	\$ 7.74	\$ 0.1021	\$ 7.74	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7880	\$ 0.79	\$ 0.7880	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 70.93		\$ 74.51	\$ 3.58	5.05%
RTSR - Network	per kWh	2076	\$ 0.0070	\$ 14.51	\$ 0.0068	\$ 14.12	-\$ 0.40	-2.74%
RTSR - Line and Transformation Connection	per kWh	2076	\$ 0.0053	\$ 11.03	\$ 0.0053	\$ 11.05	\$ 0.02	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 96.47		\$ 99.68	\$ 3.21	3.32%
Wholesale Market Service Charge (WMSC)	per kWh	2076	\$ 0.0044	\$ 9.13	\$ 0.0044	\$ 9.13	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2076	\$ 0.0013	\$ 2.70	\$ 0.0013	\$ 2.70	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2000	\$ 0.0070	\$ 14.00	\$ 0.0070	\$ 14.00	\$ -	0.00%
TOU - Off Peak	per kWh	1280	\$ 0.0800	\$ 102.40	\$ 0.0800	\$ 102.40	\$ -	0.00%
TOU - Mid Peak	per kWh	360	\$ 0.1220	\$ 43.92	\$ 0.1220	\$ 43.92	\$ -	0.00%
TOU - On Peak	per kWh	360	\$ 0.1610	\$ 57.96	\$ 0.1610	\$ 57.96	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.5000	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1250	\$ 0.1100	#####	\$ 0.1100	\$ 137.50	\$ -	0.00%
							\$ -	
Total Bill on TOU (before Taxes)				\$ 326.83		\$ 330.04	\$ 3.21	0.98%
HST			13%	\$ 42.49	13%	\$ 42.90	\$ 0.42	0.98%
Total Bill (including HST)				\$ 369.32		\$ 372.94	\$ 3.62	0.98%
Ontario Clean Energy Benefit				-\$ 36.93		-\$ 37.29	-\$ 0.36	0.97%
Total Bill on TOU (including				\$ 332.39		\$ 335.65	\$ 3.26	0.98%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 330.55		\$ 333.76	\$ 3.21	0.97%
HST			13%	\$ 42.97	13%	\$ 43.39	\$ 0.42	0.97%
Total Bill (including HST)				\$ 373.52		\$ 377.15	\$ 3.62	0.97%
Ontario Clean Energy Benefit				-\$ 37.35		-\$ 37.71	-\$ 0.36	0.96%
Total Bill on RPP (including				\$ 336.17		\$ 339.44	\$ 3.26	0.97%

Loss Factor (%)3.79%3.79%

Customer Class: General Service Less Than 50 kW1

TOU / non-TOU: TOU

Consumption5,000 kWhMay 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
Charge Unit		Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 39.1400	\$ 39.14	\$ 41.3600	\$ 41.36	\$ 2.22	5.67%
Stranded Meter Rate Adder	Monthly	1	\$ 2.4400	\$ 2.44	\$ 2.4400	\$ 2.44	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	5000	\$ 0.0101	\$ 50.50	\$ 0.0107	\$ 53.50	\$ 3.00	5.94%
Smart Meter Disposition Rider	Monthly	1	\$ 2.3000	\$ 2.30		\$ -	-\$ 2.30	-100.00%
LRAM & SSM Rate Rider	per kWh	5000	-\$ 0.0001	-\$ 0.50		\$ -	\$ 0.50	-100.00%
Rate Rider for Tax Change	per kWh	5000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 93.88		\$ 97.30	\$ 3.42	3.64%
Deferral/Variance Account	per kWh	5000	-\$ 0.0009	-\$ 4.50	\$ 0.0012	\$ 5.89	\$ 10.39	-230.91%
Deferral/Variance Account	per kWh	5000		\$ -	-\$ 0.0008	-\$ 4.24	-\$ 4.24	
Disposition Rate Rider 1575	per kWh	5000	\$ 0.0001	\$ 0.50	\$ -	\$ -	-\$ 0.50	-100.00%
Low Voltage Service Charge	per kWh	5000	\$ 0.00006	\$ 0.30	\$ 0.00006	\$ 0.30	\$ -	0.00%
Line Losses on Cost of Power		189.50	\$ 0.1021	\$ 19.36	\$ 0.1021	\$ 19.36	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7880	\$ 0.79	\$ 0.7880	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 110.32		\$ 119.39	\$ 9.07	8.22%
RTSR - Network	per kWh	5190	\$ 0.0070	\$ 36.29	\$ 0.0068	\$ 35.29	-\$ 0.99	-2.74%
RTSR - Line and Transformation Connection	per kWh	5190	\$ 0.0053	\$ 27.56	\$ 0.0053	\$ 27.62	\$ 0.06	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 174.17		\$ 182.31	\$ 8.13	4.67%
Wholesale Market Service Charge (WMSC)	per kWh	5190	\$ 0.0044	\$ 22.83	\$ 0.0044	\$ 22.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	5190	\$ 0.0013	\$ 6.75	\$ 0.0013	\$ 6.75	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	5000	\$ 0.0070	\$ 35.00	\$ 0.0070	\$ 35.00	\$ -	0.00%
TOU - Off Peak	per kWh	3200	\$ 0.0800	\$ 256.00	\$ 0.0800	\$ 256.00	\$ -	0.00%
TOU - Mid Peak	per kWh	900	\$ 0.1220	\$ 109.80	\$ 0.1220	\$ 109.80	\$ -	0.00%
TOU - On Peak	per kWh	900	\$ 0.1610	\$ 144.90	\$ 0.1610	\$ 144.90	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	4250	\$ 0.1100	\$ 467.50	\$ 0.1100	\$ 467.50	\$ -	0.00%
							\$ -	
Total Bill on TOU (before Taxes)				\$ 749.70		\$ 757.84	\$ 8.13	1.08%
HST			13%	\$ 97.46	13%	\$ 98.52	\$ 1.06	1.08%
Total Bill (including HST)				\$ 847.17		\$ 856.36	\$ 9.19	1.08%
Ontario Clean Energy Benefit				-\$ 84.72		-\$ 85.64	-\$ 0.92	1.09%
Total Bill on TOU (including				\$ 762.45		\$ 770.72	\$ 8.27	1.08%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 777.00		\$ 785.14	\$ 8.13	1.05%
HST			13%	\$ 101.01	13%	\$ 102.07	\$ 1.06	1.05%
Total Bill (including HST)				\$ 878.02		\$ 887.21	\$ 9.19	1.05%
Ontario Clean Energy Benefit				-\$ 87.80		-\$ 88.72	-\$ 0.92	1.05%
Total Bill on RPP (including				\$ 790.22		\$ 798.49	\$ 8.27	1.05%

Loss Factor (%)3.79%3.79%

Customer Class: General Service Less Than 50 kW1

TOU / non-TOU: TOU

Consumption10,000 kWhMay 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
Charge Unit		Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 39.1400	\$ 39.14	\$ 41.3600	\$ 41.36	\$ 2.22	5.67%
Stranded Meter Rate Adder	Monthly	1	\$ 2.4400	\$ 2.44	\$ 2.4400	\$ 2.44	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	10000	\$ 0.0101	\$ 101.00	\$ 0.0107	\$ 107.00	\$ 6.00	5.94%
Smart Meter Disposition Rider	Monthly	1	\$ 2.3000	\$ 2.30		\$ -	-\$ 2.30	-100.00%
LRAM & SSM Rate Rider	per kWh	10000	-\$ 0.0001	-\$ 1.00		\$ -	\$ 1.00	-100.00%
Rate Rider for Tax Change	per kWh	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 143.88		\$ 150.80	\$ 6.92	4.81%
Deferral/Variance Account	per kWh	10000	-\$ 0.0009	-\$ 9.00	\$ 0.0012	\$ 11.78	\$ 20.78	-230.91%
Deferral/Variance Account	per kWh	10000		\$ -	-\$ 0.0008	-\$ 8.48	-\$ 8.48	
Disposition Rate Rider								
1575	per kWh	10000	\$ 0.0001	\$ 1.00	\$ -	\$ -	-\$ 1.00	-100.00%
Low Voltage Service Charge	per kWh	10000	\$ 0.00006	\$ 0.60	\$ 0.00006	\$ 0.60	\$ -	0.00%
Line Losses on Cost of Power		379.00	\$ 0.1021	\$ 38.71	\$ 0.1021	\$ 38.71	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7880	\$ 0.79	\$ 0.7880	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 175.98		\$ 194.20	\$ 18.22	10.35%
RTSR - Network	per kWh	10379	\$ 0.0070	\$ 72.57	\$ 0.0068	\$ 70.59	-\$ 1.99	-2.74%
RTSR - Line and Transformation Connection	per kWh	10379	\$ 0.0053	\$ 55.13	\$ 0.0053	\$ 55.24	\$ 0.11	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 303.68		\$ 320.03	\$ 16.35	5.38%
Wholesale Market Service Charge (WMSC)	per kWh	10379	\$ 0.0044	\$ 45.67	\$ 0.0044	\$ 45.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	10379	\$ 0.0013	\$ 13.49	\$ 0.0013	\$ 13.49	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	10000	\$ 0.0070	\$ 70.00	\$ 0.0070	\$ 70.00	\$ -	0.00%
TOU - Off Peak	per kWh	6400	\$ 0.0800	\$ 512.00	\$ 0.0800	\$ 512.00	\$ -	0.00%
TOU - Mid Peak	per kWh	1800	\$ 0.1220	\$ 219.60	\$ 0.1220	\$ 219.60	\$ -	0.00%
TOU - On Peak	per kWh	1800	\$ 0.1610	\$ 289.80	\$ 0.1610	\$ 289.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	9250	\$ 0.1100	\$ 1,017.50	\$ 0.1100	\$ 1,017.50	\$ -	0.00%
							\$ -	
Total Bill on TOU (before Taxes)				\$ 1,454.49		\$ 1,470.84	\$ 16.35	1.12%
HST			13%	\$ 189.08	13%	\$ 191.21	\$ 2.13	1.12%
Total Bill (including HST)				\$ 1,643.58		\$ 1,662.05	\$ 18.47	1.12%
Ontario Clean Energy Benefit				-\$ 164.36		-\$ 166.20	-\$ 1.84	1.12%
Total Bill on TOU (including				\$ 1,479.22		\$ 1,495.85	\$ 16.63	1.12%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 1,521.09		\$ 1,537.44	\$ 16.35	1.07%
HST			13%	\$ 197.74	13%	\$ 199.87	\$ 2.13	1.07%
Total Bill (including HST)				\$ 1,718.83		\$ 1,737.31	\$ 18.47	1.07%
Ontario Clean Energy Benefit				-\$ 171.88		-\$ 173.73	-\$ 1.85	1.08%
Total Bill on RPP (including				\$ 1,546.95		\$ 1,563.58	\$ 16.62	1.07%

Loss Factor (%)3.79%3.79%

Customer Class: General Service Less Than 50 kW1

TOU / non-TOU: TOU

Consumption15,000 kWhMay 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 39.1400	\$ 39.14	\$ 41.3600	\$ 41.36	\$ 2.22	5.67%
Stranded Meter Rate Adder	Monthly	1	\$ 2.4400	\$ 2.44	\$ 2.4400	\$ 2.44	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	15000	\$ 0.0101	\$ 151.50	\$ 0.0107	\$ 160.50	\$ 9.00	5.94%
Smart Meter Disposition Rider	Monthly	1	\$ 2.3000	\$ 2.30		\$ -	-\$ 2.30	-100.00%
LRAM & SSM Rate Rider	per kWh	15000	-\$ 0.0001	-\$ 1.50		\$ -	\$ 1.50	-100.00%
Rate Rider for Tax Change	per kWh	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 193.88		\$ 204.30	\$ 10.42	5.37%
Deferral/Variance Account	per kWh	15000	-\$ 0.0009	-\$ 13.50	\$ 0.0012	\$ 17.67	\$ 31.17	-230.91%
Deferral/Variance Account	per kWh	15000		\$ -	-\$ 0.0008	-\$ 12.72	-\$ 12.72	
Disposition Rate Rider								
1575	per kWh	15000	\$ 0.0001	\$ 1.50	\$ -	\$ -	-\$ 1.50	-100.00%
Low Voltage Service Charge	per kWh	15000	\$ 0.00006	\$ 0.90	\$ 0.00006	\$ 0.90	\$ -	0.00%
Line Losses on Cost of Power		568.50	\$ 0.1021	\$ 58.07	\$ 0.1021	\$ 58.07	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ 0.7880	\$ 0.79	\$ 0.7880	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 241.63		\$ 269.01	\$ 27.37	11.33%
RTSR - Network	per kWh	15569	\$ 0.0070	\$ 108.86	\$ 0.0068	\$ 105.88	-\$ 2.98	-2.74%
RTSR - Line and Transformation Connection	per kWh	15569	\$ 0.0053	\$ 82.69	\$ 0.0053	\$ 82.86	\$ 0.17	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 433.19		\$ 457.75	\$ 24.56	5.67%
Wholesale Market Service Charge (WMSC)	per kWh	15569	\$ 0.0044	\$ 68.50	\$ 0.0044	\$ 68.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	15569	\$ 0.0013	\$ 20.24	\$ 0.0013	\$ 20.24	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	15000	\$ 0.0070	\$ 105.00	\$ 0.0070	\$ 105.00	\$ -	0.00%
TOU - Off Peak	per kWh	9600	\$ 0.0800	\$ 768.00	\$ 0.0800	\$ 768.00	\$ -	0.00%
TOU - Mid Peak	per kWh	2700	\$ 0.1220	\$ 329.40	\$ 0.1220	\$ 329.40	\$ -	0.00%
TOU - On Peak	per kWh	2700	\$ 0.1610	\$ 434.70	\$ 0.1610	\$ 434.70	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	14250	\$ 0.1100	\$ 1,567.50	\$ 0.1100	\$ 1,567.50	\$ -	0.00%
							\$ -	
Total Bill on TOU (before Taxes)				\$ 2,159.28		\$ 2,183.84	\$ 24.56	1.14%
HST			13%	\$ 280.71	13%	\$ 283.90	\$ 3.19	1.14%
Total Bill (including HST)				\$ 2,439.98		\$ 2,467.74	\$ 27.75	1.14%
Ontario Clean Energy Benefit				-\$ 244.00		-\$ 246.77	-\$ 2.77	1.14%
Total Bill on TOU (including				\$ 2,195.98		\$ 2,220.97	\$ 24.98	1.14%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 2,265.18		\$ 2,289.74	\$ 24.56	1.08%
HST			13%	\$ 294.47	13%	\$ 297.67	\$ 3.19	1.08%
Total Bill (including HST)				\$ 2,559.65		\$ 2,587.41	\$ 27.75	1.08%
Ontario Clean Energy Benefit				-\$ 255.97		-\$ 258.74	-\$ 2.77	1.08%
Total Bill on RPP (including				\$ 2,303.68		\$ 2,328.67	\$ 24.98	1.08%

Loss Factor (%)3.79%3.79%

Customer Class: General Service 50 to 4,999 kW1

TOU / non-TOU: non-TOU

Consumption		100		kW		May 1 - October 31		
		44,000		kWh				
		2015 Approved Rates		2016 Proposed		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 358.0200	\$ 358.02	\$ 378.2500	\$ 378.25	\$ 20.23	5.65%
Stranded Meter Rate Adder	Monthly	1	\$ 3.5700	\$ 3.57	\$ 3.5700	\$ 3.57	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	100	\$ 2.4286	\$ 242.86	\$ 2.5488	\$ 254.88	\$ 12.02	4.95%
Smart Meter Disposition Rider	per kW	100		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	100	-\$ 0.0190	-\$ 1.90		\$ -	\$ 1.90	-100.00%
Rate Rider for Tax Change	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 602.55		\$ 636.70	\$ 34.15	5.67%
Deferral/Variance Account	per kW	100	-\$ 0.3389	-\$ 33.89	\$ 0.4324	\$ 43.24	\$ 77.13	-227.58%
Deferral/Variance Account	per kW	100		\$ -	-\$ 0.3089	-\$ 30.89	-\$ 30.89	
1575	per kW	100	\$ 0.0459	\$ 4.59	\$ -	\$ -	-\$ 4.59	-100.00%
Low Voltage Service Charge	per kW	100	\$ 0.02169	\$ 2.17	\$ 0.02169	\$ 2.17	\$ -	0.00%
Line Losses on Cost of Power		1,667.60	\$ 0.1100	\$ 183.44	\$ 0.1100	\$ 183.44	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 758.86		\$ 834.65	\$ 75.79	9.99%
RTSR - Network	per kW	100	\$ 2.7826	\$ 278.26	\$ 2.7065	\$ 270.65	-\$ 7.61	-2.74%
RTSR - Line and Transformation Connection	per kW	100	\$ 2.1172	\$ 211.72	\$ 2.1215	\$ 212.15	\$ 0.43	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 1,248.83		\$ 1,317.44	\$ 68.61	5.49%
Wholesale Market Service Charge (WMSC)	per kWh	45,668	\$ 0.0044	\$ 200.94	\$ 0.0044	\$ 200.94	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	45,668	\$ 0.0013	\$ 59.37	\$ 0.0013	\$ 59.37	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	44,000	\$ 0.0070	\$ 308.00	\$ 0.0070	\$ 308.00	\$ -	0.00%
TOU - Off Peak	per kWh	28160	\$ 0.0800	\$ 2,252.80	\$ 0.0800	\$ 2,252.80	\$ -	0.00%
TOU - Mid Peak	per kWh	7920	\$ 0.1220	\$ 966.24	\$ 0.1220	\$ 966.24	\$ -	0.00%
TOU - On Peak	per kWh	7920	\$ 0.1610	\$ 1,275.12	\$ 0.1610	\$ 1,275.12	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	43250	\$ 0.1100	\$ 4,757.50	\$ 0.1100	\$ 4,757.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 6,311.55		\$ 6,380.15	\$ 68.61	1.09%
HST			13%	\$ 820.50	13%	\$ 829.42	\$ 8.92	1.09%
Total Bill (including HST)				\$ 7,132.05		\$ 7,209.57	\$ 77.53	1.09%
Ontario Clean Energy Benefit				-\$ 713.20		-\$ 720.96	-\$ 7.76	1.09%
Total Bill on TOU (including				\$ 6,418.85		\$ 6,488.61	\$ 69.77	1.09%
Total Bill on RPP (before Taxes)				\$ 6,645.39		\$ 6,713.99	\$ 68.61	1.03%
HST			13%	\$ 863.90	13%	\$ 872.82	\$ 8.92	1.03%
Total Bill (including HST)				\$ 7,509.29		\$ 7,586.81	\$ 77.53	1.03%
Ontario Clean Energy Benefit				-\$ 750.93		-\$ 758.68	-\$ 7.75	1.03%
Total Bill on RPP (including				\$ 6,758.36		\$ 6,828.13	\$ 69.78	1.03%
Loss Factor (%)			3.79%		3.79%			

Customer Class: General Service 50 to 4,999 kW1

TOU / non-TOU: non-TOU

Consumption		250	kW		May 1 - October 31			
		110,000	kWh					
		2015 Approved Rates		2016 Proposed		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 358.0200	\$ 358.02	\$ 378.2500	\$ 378.25	\$ 20.23	5.65%
Stranded Meter Rate Adder	Monthly	1	\$ 3.5700	\$ 3.57	\$ 3.5700	\$ 3.57	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	250	\$ 2.4286	\$ 607.15	\$ 2.5488	\$ 637.20	\$ 30.05	4.95%
Smart Meter Disposition Rider	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	250	-\$ 0.0190	-\$ 4.75	\$ -	\$ -	\$ 4.75	-100.00%
Rate Rider for Tax Change	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 963.99	\$ 1,019.02		\$ 55.03	5.71%	
Deferral/Variance Account	per kW	250	-\$ 0.3389	-\$ 84.73	\$ 0.4324	\$ 108.09	\$ 192.81	-227.58%
Deferral/Variance Account	per kW	250	\$ -	\$ -	-\$ 0.3089	-\$ 77.23	-\$ 77.23	
1575	per kW	250	\$ 0.0459	\$ 11.48	\$ -	\$ -	-\$ 11.48	-100.00%
Low Voltage Service Charge	per kW	250	\$ 0.02169	\$ 5.42	\$ 0.02169	\$ 5.42	\$ -	0.00%
Line Losses on Cost of Power		4,169.00	\$ 0.1100	\$ 458.59	\$ 0.1100	\$ 458.59	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,354.75	\$ 1,513.89		\$ 159.14	11.75%	
RTSR - Network	per kW	250	\$ 2.7826	\$ 695.65	\$ 2.7065	\$ 676.61	-\$ 19.03	-2.74%
RTSR - Line and Transformation Connection	per kW	250	\$ 2.1172	\$ 529.30	\$ 2.1215	\$ 530.37	\$ 1.07	0.20%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,579.70	\$ 2,720.87		\$ 141.17	5.47%	
Wholesale Market Service Charge (WMSC)	per kWh	114,169	\$ 0.0044	\$ 502.34	\$ 0.0044	\$ 502.34	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	114,169	\$ 0.0013	\$ 148.42	\$ 0.0013	\$ 148.42	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	110,000	\$ 0.0070	\$ 770.00	\$ 0.0070	\$ 770.00	\$ -	0.00%
TOU - Off Peak	per kWh	70400	\$ 0.0800	\$ 5,632.00	\$ 0.0800	\$ 5,632.00	\$ -	0.00%
TOU - Mid Peak	per kWh	19800	\$ 0.1220	\$ 2,415.60	\$ 0.1220	\$ 2,415.60	\$ -	0.00%
TOU - On Peak	per kWh	19800	\$ 0.1610	\$ 3,187.80	\$ 0.1610	\$ 3,187.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	109250	\$ 0.1100	\$ 12,017.50	\$ 0.1100	\$ 12,017.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 15,236.11	\$ 15,377.28		\$ 141.17	0.93%	
HST		13%	\$ 1,980.69	\$ 1,999.05		\$ 18.35	0.93%	
Total Bill (including HST)			\$ 17,216.80	\$ 17,376.33		\$ 159.52	0.93%	
Ontario Clean Energy Benefit			-\$ 1,721.68	-\$ 1,737.63		-\$ 15.95	0.93%	
Total Bill on TOU (including)			\$ 15,495.12	\$ 15,638.70		\$ 143.57	0.93%	
Total Bill on RPP (before Taxes)			\$ 16,088.71	\$ 16,229.88		\$ 141.17	0.88%	
HST		13%	\$ 2,091.53	\$ 2,109.88		\$ 18.35	0.88%	
Total Bill (including HST)			\$ 18,180.24	\$ 18,339.77		\$ 159.52	0.88%	
Ontario Clean Energy Benefit			-\$ 1,818.02	-\$ 1,833.98		-\$ 15.96	0.88%	
Total Bill on RPP (including)			\$ 16,362.22	\$ 16,505.79		\$ 143.56	0.88%	
Loss Factor (%)			3.79%	3.79%				

Customer Class: General Service 50 to 4,999 kW1

TOU / non-TOU: non-TOU

Consumption		350	kW		May 1 - October 31			
		154,000	kWh					
		2015 Approved Rates		2016 Proposed		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 358.0200	\$ 358.02	\$ 378.2500	\$ 378.25	\$ 20.23	5.65%
Stranded Meter Rate Adder	Monthly	1	\$ 3.5700	\$ 3.57	\$ 3.5700	\$ 3.57	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	350	\$ 2.4286	\$ 850.01	\$ 2.5488	\$ 892.08	\$ 42.07	4.95%
Smart Meter Disposition Rider	per kW	350	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	350	-\$ 0.0190	-\$ 6.65	\$ -	\$ -	\$ 6.65	-100.00%
Rate Rider for Tax Change	per kW	350	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,204.95	\$ 1,273.90	\$ 68.95	5.72%		
Deferral/Variance Account	per kW	350	-\$ 0.3389	-\$ 118.62	\$ 0.4324	\$ 151.33	\$ 269.94	-227.58%
Deferral/Variance Account	per kW	350	\$ -	\$ -	-\$ 0.3089	-\$ 108.13	-\$ 108.13	
1575	per kW	350	\$ 0.0459	\$ 16.07	\$ -	\$ -	-\$ 16.07	-100.00%
Low Voltage Service Charge	per kW	350	\$ 0.02169	\$ 7.59	\$ 0.02169	\$ 7.59	\$ -	0.00%
Line Losses on Cost of Power		5,836.60	\$ 0.1100	\$ 642.03	\$ 0.1100	\$ 642.03	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,752.02	\$ 1,966.72	\$ 214.70	12.25%		
RTSR - Network	per kW	350	\$ 2.7826	\$ 973.90	\$ 2.7065	\$ 947.26	-\$ 26.64	-2.74%
RTSR - Line and Transformation Connection	per kW	350	\$ 2.1172	\$ 741.02	\$ 2.1215	\$ 742.51	\$ 1.49	0.20%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,466.94	\$ 3,656.49	\$ 189.55	5.47%		
Wholesale Market Service Charge (WMSC)	per kWh	159,837	\$ 0.0044	\$ 703.28	\$ 0.0044	\$ 703.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	159,837	\$ 0.0013	\$ 207.79	\$ 0.0013	\$ 207.79	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	154,000	\$ 0.0070	\$ 1,078.00	\$ 0.0070	\$ 1,078.00	\$ -	0.00%
TOU - Off Peak	per kWh	98560	\$ 0.0800	\$ 7,884.80	\$ 0.0800	\$ 7,884.80	\$ -	0.00%
TOU - Mid Peak	per kWh	27720	\$ 0.1220	\$ 3,381.84	\$ 0.1220	\$ 3,381.84	\$ -	0.00%
TOU - On Peak	per kWh	27720	\$ 0.1610	\$ 4,462.92	\$ 0.1610	\$ 4,462.92	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	153250	\$ 0.1100	\$ 16,857.50	\$ 0.1100	\$ 16,857.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 21,185.82	\$ 21,375.37	\$ 189.55	0.89%		
HST		13%	\$ 2,754.16	\$ 2,778.80	\$ 24.64	0.89%		
Total Bill (including HST)			\$ 23,939.98	\$ 24,154.16	\$ 214.19	0.89%		
Ontario Clean Energy Benefit			-\$ 2,394.00	-\$ 2,415.42	-\$ 21.42	0.89%		
Total Bill on TOU (including			\$ 21,545.98	\$ 21,738.74	\$ 192.77	0.89%		
Total Bill on RPP (before Taxes)			\$ 22,384.26	\$ 22,573.81	\$ 189.55	0.85%		
HST		13%	\$ 2,909.95	\$ 2,934.59	\$ 24.64	0.85%		
Total Bill (including HST)			\$ 25,294.21	\$ 25,508.40	\$ 214.19	0.85%		
Ontario Clean Energy Benefit			-\$ 2,529.42	-\$ 2,550.84	-\$ 21.42	0.85%		
Total Bill on RPP (including			\$ 22,764.79	\$ 22,957.56	\$ 192.77	0.85%		
Loss Factor (%)			3.79%	3.79%				

Customer Class: General Service 50 to 4,999 kW1

TOU / non-TOU: non-TOU

Consumption		2,000		kW		May 1 - October 31		
		880,000		kWh				
		2015 Approved Rates		2016 Proposed		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 358.0200	\$ 358.02	\$ 378.2500	\$ 378.25	\$ 20.23	5.65%
Stranded Meter Rate Adder	Monthly	1	\$ 3.5700	\$ 3.57	\$ 3.5700	\$ 3.57	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	2000	\$ 2.4286	\$ 4,857.20	\$ 2.5488	\$ 5,097.60	\$ 240.40	4.95%
Smart Meter Disposition Rider	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	2000	-\$ 0.0190	-\$ 38.00	\$ -	\$ -	\$ 38.00	-100.00%
Rate Rider for Tax Change	per kW	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 5,180.79	\$ 5,479.42	\$ 298.63	5.76%	
Deferral/Variance Account	per kW	2000	-\$ 0.3389	-\$ 677.80	\$ 0.4324	\$ 864.72	\$ 1,542.52	-227.58%
Deferral/Variance Account	per kW	2000	\$ -	\$ -	-\$ 0.3089	-\$ 617.87	-\$ 617.87	
1575	per kW	2000	\$ 0.0459	\$ 91.80	\$ -	\$ -	-\$ 91.80	-100.00%
Low Voltage Service Charge	per kW	2000	\$ 0.02169	\$ 43.38	\$ 0.02169	\$ 43.38	\$ -	0.00%
Line Losses on Cost of Power		33,352.00	\$ 0.1100	\$ 3,668.72	\$ 0.1100	\$ 3,668.72	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 8,306.89	\$ 9,438.37	\$ 1,131.48	13.62%	
RTSR - Network	per kW	2000	\$ 2.7826	\$ 5,565.17	\$ 2.7065	\$ 5,412.91	-\$ 152.26	-2.74%
RTSR - Line and Transformation Connection	per kW	2000	\$ 2.1172	\$ 4,234.39	\$ 2.1215	\$ 4,242.93	\$ 8.54	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 18,106.45	\$ 19,094.21	\$ 987.76	5.46%	
Wholesale Market Service Charge (WMSC)	per kWh	913,352	\$ 0.0044	\$ 4,018.75	\$ 0.0044	\$ 4,018.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	913,352	\$ 0.0013	\$ 1,187.36	\$ 0.0013	\$ 1,187.36	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	880,000	\$ 0.0070	\$ 6,160.00	\$ 0.0070	\$ 6,160.00	\$ -	0.00%
TOU - Off Peak	per kWh	563200	\$ 0.0800	\$ 45,056.00	\$ 0.0800	\$ 45,056.00	\$ -	0.00%
TOU - Mid Peak	per kWh	158400	\$ 0.1220	\$ 19,324.80	\$ 0.1220	\$ 19,324.80	\$ -	0.00%
TOU - On Peak	per kWh	158400	\$ 0.1610	\$ 25,502.40	\$ 0.1610	\$ 25,502.40	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	879250	\$ 0.1100	\$ 96,717.50	\$ 0.1100	\$ 96,717.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 119,356.00	\$ 120,343.76	\$ 987.76	0.83%	
HST			13%	\$ 15,516.28	\$ 15,644.69	\$ 128.41	0.83%	
Total Bill (including HST)				\$ 134,872.28	\$ 135,988.45	\$ 1,116.17	0.83%	
Ontario Clean Energy Benefit				-\$ 13,487.23	-\$ 13,598.85	-\$ 111.62	0.83%	
Total Bill on TOU (including				\$ 121,385.05	\$ 122,389.60	\$ 1,004.55	0.83%	
Total Bill on RPP (before Taxes)				\$ 126,260.80	\$ 127,248.56	\$ 987.76	0.78%	
HST			13%	\$ 16,413.90	\$ 16,542.31	\$ 128.41	0.78%	
Total Bill (including HST)				\$ 142,674.71	\$ 143,790.88	\$ 1,116.17	0.78%	
Ontario Clean Energy Benefit				-\$ 14,267.47	-\$ 14,379.09	-\$ 111.62	0.78%	
Total Bill on RPP (including				\$ 128,407.24	\$ 129,411.79	\$ 1,004.55	0.78%	
Loss Factor (%)			3.79%		3.79%			

Customer Class: General Service 50 to 4,999 kW1

TOU / non-TOU: non-TOU

Consumption		4,000 kW		1,760,000 kWh		May 1 - October 31		
		2015 Approved Rates		2016 Proposed		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 358.0200	\$ 358.02	\$ 378.2500	\$ 378.25	\$ 20.23	5.65%
Stranded Meter Rate Adder	Monthly	1	\$ 3.5700	\$ 3.57	\$ 3.5700	\$ 3.57	\$ -	0.00%
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	4000	\$ 2.4286	\$ 9,714.40	\$ 2.5488	\$ 10,195.20	\$ 480.80	4.95%
Smart Meter Disposition Rider	per kW	4000	\$ -	\$ -	\$ -	\$ -	\$ -	-
LRAM & SSM Rate Rider	per kW	4000	-\$ 0.0190	-\$ 76.00	\$ -	\$ -	\$ 76.00	-100.00%
Rate Rider for Tax Change	per kW	4000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 9,999.99	\$ 10,577.02	\$ 577.03	5.77%	
Deferral/Variance Account	per kW	4000	-\$ 0.3389	-\$ 1,355.60	\$ 0.4324	\$ 1,729.43	\$ 3,085.03	-227.58%
Deferral/Variance Account	per kW	4000	\$ -	\$ -	-\$ 0.3089	-\$ 1,235.73	-\$ 1,235.73	-
1575	per kW	4000	\$ 0.0459	\$ 183.60	\$ -	\$ -	-\$ 183.60	-100.00%
Low Voltage Service Charge	per kW	4000	\$ 0.02169	\$ 86.76	\$ 0.02169	\$ 86.76	\$ -	0.00%
Line Losses on Cost of Power		66,704.00	\$ 0.1100	\$ 7,337.44	\$ 0.1100	\$ 7,337.44	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 16,252.19	\$ 18,494.92	\$ 2,242.73	13.80%	
RTSR - Network	per kW	4000	\$ 2.7826	\$ 11,130.33	\$ 2.7065	\$ 10,825.82	-\$ 304.51	-2.74%
RTSR - Line and Transformation Connection	per kW	4000	\$ 2.1172	\$ 8,468.78	\$ 2.1215	\$ 8,485.86	\$ 17.08	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 35,851.30	\$ 37,806.60	\$ 1,955.29	5.45%	
Wholesale Market Service Charge (WMSC)	per kWh	1,826,704	\$ 0.0044	\$ 8,037.50	\$ 0.0044	\$ 8,037.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1,826,704	\$ 0.0013	\$ 2,374.72	\$ 0.0013	\$ 2,374.72	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	1,760,000	\$ 0.0070	\$ 12,320.00	\$ 0.0070	\$ 12,320.00	\$ -	0.00%
TOU - Off Peak	per kWh	1126400	\$ 0.0800	\$ 90,112.00	\$ 0.0800	\$ 90,112.00	\$ -	0.00%
TOU - Mid Peak	per kWh	316800	\$ 0.1220	\$ 38,649.60	\$ 0.1220	\$ 38,649.60	\$ -	0.00%
TOU - On Peak	per kWh	316800	\$ 0.1610	\$ 51,004.80	\$ 0.1610	\$ 51,004.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	1759250	\$ 0.1100	\$ 193,517.50	\$ 0.1100	\$ 193,517.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 238,350.17	\$ 240,305.46	\$ 1,955.29	0.82%	
HST			13%	\$ 30,985.52	\$ 31,239.71	\$ 254.19	0.82%	
Total Bill (including HST)				\$ 269,335.69	\$ 271,545.17	\$ 2,209.48	0.82%	
Ontario Clean Energy Benefit				-\$ 26,933.57	-\$ 27,154.52	-\$ 220.95	0.82%	
Total Bill on TOU (including				\$ 242,402.12	\$ 244,390.65	\$ 1,988.53	0.82%	
Total Bill on RPP (before Taxes)				\$ 252,171.77	\$ 254,127.06	\$ 1,955.29	0.78%	
HST			13%	\$ 32,782.33	\$ 33,036.52	\$ 254.19	0.78%	
Total Bill (including HST)				\$ 284,954.10	\$ 287,163.58	\$ 2,209.48	0.78%	
Ontario Clean Energy Benefit				-\$ 28,495.41	-\$ 28,716.36	-\$ 220.95	0.78%	
Total Bill on RPP (including				\$ 256,458.69	\$ 258,447.22	\$ 1,988.53	0.78%	
Loss Factor (%)			3.79%		3.79%			

Customer Class: Large Use1

TOU / non-TOU: non-TOU

Consumption			6,500	kW	May 1 - October 31			
			3,321,500	kWh				
			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 22,822.6500	\$ 22,822.65	\$ 23,741.5600	\$ 23,741.56	\$ 918.91	4.03%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	6500	\$ 1.3465	\$ 8,752.25	\$ 1.4007	\$ 9,104.55	\$ 352.30	4.03%
Smart Meter Disposition Rider	per kW	6500		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	6500	-\$ 0.0222	-\$ 144.30		\$ -	\$ 144.30	-100.00%
Rate Rider for Tax Change	per kW	6500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 31,430.60		\$ 32,846.11	\$ 1,415.51	4.50%
Deferral/Variance Account	per kW	6500	-\$ 0.3996	-\$ 2,597.40	\$ 0.5907	\$ 3,839.64	\$ 6,437.04	-247.83%
Global Adjustment Sub-Account 1575	per kW	6500	\$ 0.5217	\$ 3,391.05		\$ -	-\$ 3,391.05	-100.00%
Deferral/Variance Account	per kW	6500	\$ 0.0537	\$ 349.05	\$ -	\$ -	-\$ 349.05	-100.00%
Disposition Rate Rider	per kW	6500		\$ -	-\$ 0.4495	-\$ 2,921.70	-\$ 2,921.70	
Low Voltage Service Charge	per kW	6500	\$ 0.02492	\$ 161.98	\$ 0.02492	\$ 161.98	\$ -	0.00%
Line Losses on Cost of Power		19,929.00	\$ 0.1100	\$ 2,192.19	\$ 0.1100	\$ 2,192.19	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 34,927.47		\$ 36,118.22	\$ 1,190.75	3.41%
RTSR - Network	per kW	6500	\$ 3.1787	\$ 20,661.55	\$ 3.0917	\$ 20,096.27	-\$ 565.28	-2.74%
RTSR - Line and Transformation Connection	per kW	6500	\$ 2.4330	\$ 15,814.21	\$ 2.4379	\$ 15,846.10	\$ 31.89	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 71,403.23		\$ 72,060.59	\$ 657.36	0.92%
Wholesale Market Service Charge (WMSC)	per kWh	3,341,429	\$ 0.0044	\$ 14,702.29	\$ 0.0044	\$ 14,702.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	3,341,429	\$ 0.0013	\$ 4,343.86	\$ 0.0013	\$ 4,343.86	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	3,321,500	\$ 0.0070	\$ 23,250.50	\$ 0.0070	\$ 23,250.50	\$ -	0.00%
TOU - Off Peak	per kWh	2125760	\$ 0.0800	\$ 170,060.80	\$ 0.0800	\$ 170,060.80	\$ -	0.00%
TOU - Mid Peak	per kWh	597870	\$ 0.1220	\$ 72,940.14	\$ 0.1220	\$ 72,940.14	\$ -	0.00%
TOU - On Peak	per kWh	597870	\$ 0.1610	\$ 96,257.07	\$ 0.1610	\$ 96,257.07	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	3320750	\$ 0.1100	\$ 365,282.50	\$ 0.1100	\$ 365,282.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 452,958.13		\$ 453,615.49	\$ 657.36	0.15%
HST			13%	\$ 58,884.56	13%	\$ 58,970.01	\$ 85.46	0.15%
Total Bill (including HST)				\$ 511,842.69		\$ 512,585.51	\$ 742.82	0.15%
Ontario Clean Energy Benefit				-\$ 51,184.27		-\$ 51,258.55	-\$ 74.28	0.15%
Total Bill on TOU (including				\$ 460,658.42		\$ 461,326.96	\$ 668.54	0.15%
Total Bill on RPP (before Taxes)				\$ 479,053.12		\$ 479,710.48	\$ 657.36	0.14%
HST			13%	\$ 62,276.91	13%	\$ 62,362.36	\$ 85.46	0.14%
Total Bill (including HST)				\$ 541,330.03		\$ 542,072.85	\$ 742.82	0.14%
Ontario Clean Energy Benefit				-\$ 54,133.00		-\$ 54,207.28	-\$ 74.28	0.14%
Total Bill on RPP (including				\$ 487,197.03		\$ 487,865.57	\$ 668.54	0.14%
Loss Factor (%)			0.600%		0.600%			

Customer Class: Large Use1

TOU / non-TOU: non-TOU

Consumption		7,500		kW		May 1 - October 31			
		3,832,500		kWh					
		2015 Approved Rates			2016 Proposed Rates		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	Monthly	1	\$ 22,822.6500	\$ 22,822.65	\$ 23,741.5600	\$ 23,741.56	\$ 918.91	4.03%	
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -		
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -		
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -		
Distribution Volumetric Rate	per kW	7500	\$ 1.3465	\$ 10,098.75	\$ 1.4007	\$ 10,505.25	\$ 406.50	4.03%	
Smart Meter Disposition Rider	per kW	7500		\$ -		\$ -	\$ -		
LRAM & SSM Rate Rider	per kW	7500	-\$ 0.0222	-\$ 166.50		\$ -	\$ 166.50	-100.00%	
Rate Rider for Tax Change	per kW	7500	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Total A (excluding pass through)				\$ 32,754.90		\$ 34,246.81	\$ 1,491.91	4.55%	
Deferral/Variance Account	per kW	7500	-\$ 0.3996	-\$ 2,997.00	\$ 0.5907	\$ 4,430.36	\$ 7,427.36	-247.83%	
Global Adjustment Sub-Account 1575	per kW	7500	\$ 0.5217	\$ 3,912.75		\$ -	-\$ 3,912.75	-100.00%	
Deferral/Variance Account	per kW	7500	\$ 0.0537	\$ 402.75	\$ -	\$ -	-\$ 402.75	-100.00%	
Disposition Rate Rider	per kW	7500		\$ -	-\$ 0.4495	-\$ 3,371.20	-\$ 3,371.20		
Low Voltage Service Charge	per kW	7500	\$ 0.02492	\$ 186.90	\$ 0.02492	\$ 186.90	\$ -	0.00%	
Line Losses on Cost of Power		22,995.00	\$ 0.1100	\$ 2,529.45	\$ 0.1100	\$ 2,529.45	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -		
Sub-Total B - Distribution (includes Sub-Total A)				\$ 36,789.75		\$ 38,022.32	\$ 1,232.57	3.35%	
RTSR - Network	per kW	7500	\$ 3.1787	\$ 23,840.25	\$ 3.0917	\$ 23,188.00	-\$ 652.24	-2.74%	
RTSR - Line and Transformation Connection	per kW	7500	\$ 2.4330	\$ 18,247.17	\$ 2.4379	\$ 18,283.96	\$ 36.80	0.20%	
Sub-Total C - Delivery (including Sub-Total B)				\$ 78,877.16		\$ 79,494.28	\$ 617.12	0.78%	
Wholesale Market Service Charge (WMSC)	per kWh	3,855,495	\$ 0.0044	\$ 16,964.18	\$ 0.0044	\$ 16,964.18	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	3,855,495	\$ 0.0013	\$ 5,012.14	\$ 0.0013	\$ 5,012.14	\$ -	0.00%	
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	per kWh	3,832,500	\$ 0.0070	\$ 26,827.50	\$ 0.0070	\$ 26,827.50	\$ -	0.00%	
TOU - Off Peak	per kWh	2452800	\$ 0.0800	\$ 196,224.00	\$ 0.0800	\$ 196,224.00	\$ -	0.00%	
TOU - Mid Peak	per kWh	689850	\$ 0.1220	\$ 84,161.70	\$ 0.1220	\$ 84,161.70	\$ -	0.00%	
TOU - On Peak	per kWh	689850	\$ 0.1610	\$ 111,065.85	\$ 0.1610	\$ 111,065.85	\$ -	0.00%	
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%	
Energy - RPP - Tier 2	per kWh	3831750	\$ 0.1100	\$ 421,492.50	\$ 0.1100	\$ 421,492.50	\$ -	0.00%	
Total Bill on TOU (before Taxes)				\$ 519,132.78		\$ 519,749.91	\$ 617.12	0.12%	
HST			13%	\$ 67,487.26		\$ 67,567.49	\$ 80.23	0.12%	
Total Bill (including HST)				\$ 586,620.04		\$ 587,317.39	\$ 697.35	0.12%	
Ontario Clean Energy Benefit				-\$ 58,662.00		-\$ 58,731.74	-\$ 69.74	0.12%	
Total Bill on TOU (including				\$ 527,958.04		\$ 528,585.65	\$ 627.61	0.12%	
Total Bill on RPP (before Taxes)				\$ 549,244.23		\$ 549,861.36	\$ 617.12	0.11%	
HST			13%	\$ 71,401.75		\$ 71,481.98	\$ 80.23	0.11%	
Total Bill (including HST)				\$ 620,645.98		\$ 621,343.33	\$ 697.35	0.11%	
Ontario Clean Energy Benefit				-\$ 62,064.60		-\$ 62,134.33	-\$ 69.73	0.11%	
Total Bill on RPP (including				\$ 558,581.38		\$ 559,209.00	\$ 627.62	0.11%	
Loss Factor (%)		0.600%		0.600%					

Customer Class: Large Use1

TOU / non-TOU: non-TOU

Consumption		10,000	kW	May 1 - October 31				
		5,110,000	kWh					
		2015 Approved Rates		2016 Proposed Rates		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 22,822.6500	\$ 22,822.65	\$ 23,741.5600	\$ 23,741.56	\$ 918.91	4.03%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	10000	\$ 1.3465	\$ 13,465.00	\$ 1.4007	\$ 14,007.00	\$ 542.00	4.03%
Smart Meter Disposition Rider	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	10000	-\$ 0.0222	-\$ 222.00	\$ -	\$ -	\$ 222.00	-100.00%
Rate Rider for Tax Change	per kW	10000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 36,065.65		\$ 37,748.56	\$ 1,682.91	4.67%	
Deferral/Variance Account	per kW	10000	-\$ 0.3996	-\$ 3,996.00	\$ 0.5907	\$ 5,907.14	\$ 9,903.14	-247.83%
Global Adjustment Sub-Account	per kW	10000	\$ 0.5217	\$ 5,217.00	\$ -	\$ -	-\$ 5,217.00	-100.00%
1575	per kW	10000	\$ 0.0537	\$ 537.00	\$ -	\$ -	-\$ 537.00	-100.00%
Deferral/Variance Account	per kW	10000	\$ -	\$ -	-\$ 0.4495	-\$ 4,494.93	-\$ 4,494.93	
Disposition Rate Rider	per kW	10000	\$ 0.02492	\$ 249.20	\$ 0.02492	\$ 249.20	\$ -	0.00%
Low Voltage Service Charge	per kW	30,660.00	\$ 0.1100	\$ 3,372.60	\$ 0.1100	\$ 3,372.60	\$ -	0.00%
Line Losses on Cost of Power	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41,445.45		\$ 42,782.57	\$ 1,337.12	3.23%	
RTSR - Network	per kW	10000	\$ 3.1787	\$ 31,786.99	\$ 3.0917	\$ 30,917.34	-\$ 869.66	-2.74%
RTSR - Line and Transformation Connection	per kW	10000	\$ 2.4330	\$ 24,329.56	\$ 2.4379	\$ 24,378.62	\$ 49.06	0.20%
Sub-Total C - Delivery (including Sub-Total B)			\$ 97,562.00		\$ 98,078.52	\$ 516.53	0.53%	
Wholesale Market Service Charge (WMSC)	per kWh	5,140,660	\$ 0.0044	\$ 22,618.90	\$ 0.0044	\$ 22,618.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	5,140,660	\$ 0.0013	\$ 6,682.86	\$ 0.0013	\$ 6,682.86	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	5,110,000	\$ 0.0070	\$ 35,770.00	\$ 0.0070	\$ 35,770.00	\$ -	0.00%
TOU - Off Peak	per kWh	3270400	\$ 0.0800	\$ 261,632.00	\$ 0.0800	\$ 261,632.00	\$ -	0.00%
TOU - Mid Peak	per kWh	919800	\$ 0.1220	\$ 112,215.60	\$ 0.1220	\$ 112,215.60	\$ -	0.00%
TOU - On Peak	per kWh	919800	\$ 0.1610	\$ 148,087.80	\$ 0.1610	\$ 148,087.80	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	5109250	\$ 0.1100	\$ 562,017.50	\$ 0.1100	\$ 562,017.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 684,569.41		\$ 685,085.94	\$ 516.53	0.08%	
HST		13%	\$ 88,994.02	13%	\$ 89,061.17	\$ 67.15	0.08%	
Total Bill (including HST)			\$ 773,563.43		\$ 774,147.11	\$ 583.67	0.08%	
Ontario Clean Energy Benefit			-\$ 77,356.34		-\$ 77,414.71	-\$ 58.37	0.08%	
Total Bill on TOU (including			\$ 696,207.09		\$ 696,732.40	\$ 525.30	0.08%	
Total Bill on RPP (before Taxes)			\$ 724,722.01		\$ 725,238.54	\$ 516.53	0.07%	
HST		13%	\$ 94,213.86	13%	\$ 94,281.01	\$ 67.15	0.07%	
Total Bill (including HST)			\$ 818,935.87		\$ 819,519.55	\$ 583.67	0.07%	
Ontario Clean Energy Benefit			-\$ 81,893.59		-\$ 81,951.95	-\$ 58.36	0.07%	
Total Bill on RPP (including			\$ 737,042.28		\$ 737,567.60	\$ 525.31	0.07%	

Loss Factor (%)

0.600%

0.600%

Customer Class: Large Use1

TOU / non-TOU: non-TOU

Consumption			12,500	kW	May 1 - October 31			
			6,387,500	kWh				
			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 22,822.6500	\$ 22,822.65	\$ 23,741.5600	\$ 23,741.56	\$ 918.91	4.03%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	12500	\$ 1.3465	\$ 16,831.25	\$ 1.4007	\$ 17,508.75	\$ 677.50	4.03%
Smart Meter Disposition Rider	per kW	12500		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	12500	-\$ 0.0222	-\$ 277.50		\$ -	\$ 277.50	-100.00%
Rate Rider for Tax Change	per kW	12500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 39,376.40		\$ 41,250.31	\$ 1,873.91	4.76%
Deferral/Variance Account	per kW	12500	-\$ 0.3996	-\$ 4,995.00	\$ 0.5907	\$ 7,383.93	\$ 12,378.93	-247.83%
Global Adjustment Sub-Account 1575	per kW	12500	\$ 0.5217	\$ 6,521.25		\$ -	-\$ 6,521.25	-100.00%
Deferral/Variance Account	per kW	12500	\$ 0.0537	\$ 671.25	\$ -	\$ -	-\$ 671.25	-100.00%
Disposition Rate Rider	per kW	12500		\$ -	-\$ 0.4495	-\$ 5,618.66	-\$ 5,618.66	
Low Voltage Service Charge	per kW	12500	\$ 0.02492	\$ 311.50	\$ 0.02492	\$ 311.50	\$ -	0.00%
Line Losses on Cost of Power		38,325.00	\$ 0.1100	\$ 4,215.75	\$ 0.1100	\$ 4,215.75	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 46,101.15		\$ 47,542.82	\$ 1,441.67	3.13%
RTSR - Network	per kW	12500	\$ 3.1787	\$ 39,733.74	\$ 3.0917	\$ 38,646.67	-\$ 1,087.07	-2.74%
RTSR - Line and Transformation Connection	per kW	12500	\$ 2.4330	\$ 30,411.94	\$ 2.4379	\$ 30,473.27	\$ 61.33	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 116,246.84		\$ 116,662.77	\$ 415.93	0.36%
Wholesale Market Service Charge (WMSC)	per kWh	6,425,825	\$ 0.0044	\$ 28,273.63	\$ 0.0044	\$ 28,273.63	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	6,425,825	\$ 0.0013	\$ 8,353.57	\$ 0.0013	\$ 8,353.57	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	6,387,500	\$ 0.0070	\$ 44,712.50	\$ 0.0070	\$ 44,712.50	\$ -	0.00%
TOU - Off Peak	per kWh	4088000	\$ 0.0800	\$ 327,040.00	\$ 0.0800	\$ 327,040.00	\$ -	0.00%
TOU - Mid Peak	per kWh	1149750	\$ 0.1220	\$ 140,269.50	\$ 0.1220	\$ 140,269.50	\$ -	0.00%
TOU - On Peak	per kWh	1149750	\$ 0.1610	\$ 185,109.75	\$ 0.1610	\$ 185,109.75	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	6386750	\$ 0.1100	\$ 702,542.50	\$ 0.1100	\$ 702,542.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 850,006.04		\$ 850,421.97	\$ 415.93	0.05%
HST			13%	\$ 110,500.78	13%	\$ 110,554.86	\$ 54.07	0.05%
Total Bill (including HST)				\$ 960,506.82		\$ 960,976.82	\$ 470.00	0.05%
Ontario Clean Energy Benefit				-\$ 96,050.68		-\$ 96,097.68	-\$ 47.00	0.05%
Total Bill on TOU (including				\$ 864,456.14		\$ 864,879.14	\$ 423.00	0.05%
Total Bill on RPP (before Taxes)				\$ 900,199.79		\$ 900,615.72	\$ 415.93	0.05%
HST			13%	\$ 117,025.97	13%	\$ 117,080.04	\$ 54.07	0.05%
Total Bill (including HST)				#####		#####	\$ 470.00	0.05%
Ontario Clean Energy Benefit				-\$ 101,722.58		-\$ 101,769.58	-\$ 47.00	0.05%
Total Bill on RPP (including				\$ 915,503.18		\$ 915,926.18	\$ 423.00	0.05%
Loss Factor (%)			0.600%		0.600%			

Customer Class: Large Use 2

TOU / non-TOU: non-TOU

1

Consumption			15,000	kW	May 1 - October 31			
			7,665,000	kWh				
			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 3,807.4600	\$ 3,807.46	\$ 4,023.8600	\$ 4,023.86	\$ 216.40	5.68%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	15000	\$ 0.2246	\$ 3,369.00	\$ 0.2374	\$ 3,561.00	\$ 192.00	5.70%
Smart Meter Disposition Rider	per kW	15000		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	15000	-\$ 0.0099	-\$ 148.50		\$ -	\$ 148.50	-100.00%
Rate Rider for Tax Change	per kW	15000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 7,027.96		\$ 7,584.86	\$ 556.90	7.92%
Deferral/Variance Account	per kW	15000	-\$ 0.1824	-\$ 2,736.00	\$ 0.6634	\$ 9,950.36	\$ 12,686.36	-463.68%
Global Adjustment Sub-Account 1575	per kW	15000	\$ 0.2319	\$ 3,478.50	\$ -	\$ -	-\$ 3,478.50	-100.00%
Deferral/Variance Account	per kW	15000	\$ 0.0239	\$ 358.50	\$ -	\$ -	-\$ 358.50	-100.00%
Disposition Rate Rider	per kW	15000		\$ -	-\$ 0.4000	-\$ 6,000.28	-\$ 6,000.28	
Low Voltage Service Charge	per kW	15000	\$ 0.02492	\$ 373.80	\$ 0.02492	\$ 373.80	\$ -	0.00%
Line Losses on Cost of Power		45,990.00	\$ 0.1100	\$ 5,058.90	\$ 0.1100	\$ 5,058.90	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 13,561.66		\$ 16,967.64	\$ 3,405.98	25.11%
RTSR - Network	per kW	15000	\$ 3.1787	\$ 47,680.49	\$ 3.0917	\$ 46,376.01	-\$ 1,304.48	-2.74%
RTSR - Line and Transformation Connection	per kW	15000	\$ 2.4330	\$ 36,494.33	\$ 2.4379	\$ 36,567.93	\$ 73.59	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 97,736.48		\$ 99,911.57	\$ 2,175.09	2.23%
Wholesale Market Service Charge (WMSC)	per kWh	7,710,990	\$ 0.0044	\$ 33,928.36	\$ 0.0044	\$ 33,928.36	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	7,710,990	\$ 0.0013	\$ 10,024.29	\$ 0.0013	\$ 10,024.29	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	7,665,000	\$ 0.0070	\$ 53,655.00	\$ 0.0070	\$ 53,655.00	\$ -	0.00%
TOU - Off Peak	per kWh	4905600	\$ 0.0800	\$ 392,448.00	\$ 0.0800	\$ 392,448.00	\$ -	0.00%
TOU - Mid Peak	per kWh	1379700	\$ 0.1220	\$ 168,323.40	\$ 0.1220	\$ 168,323.40	\$ -	0.00%
TOU - On Peak	per kWh	1379700	\$ 0.1610	\$ 222,131.70	\$ 0.1610	\$ 222,131.70	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	7664250	\$ 0.1100	\$ 843,067.50	\$ 0.1100	\$ 843,067.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 978,247.48		\$ 980,422.57	\$ 2,175.09	0.22%
HST			13%	\$ 127,172.17	13%	\$ 127,454.93	\$ 282.76	0.22%
Total Bill (including HST)				\$ 1,105,419.65		\$ 1,107,877.50	\$ 2,457.85	0.22%
Ontario Clean Energy Benefit				-\$ 110,541.96		-\$ 110,787.75	-\$ 245.79	0.22%
Total Bill on TOU (including				\$ 994,877.69		\$ 997,089.75	\$ 2,212.06	0.22%
Total Bill on RPP (before Taxes)				\$ 1,038,482.38		\$ 1,040,657.47	\$ 2,175.09	0.21%
HST			13%	\$ 135,002.71	13%	\$ 135,285.47	\$ 282.76	0.21%
Total Bill (including HST)				\$ 1,173,485.08		\$ 1,175,942.94	\$ 2,457.85	0.21%
Ontario Clean Energy Benefit				-\$ 117,348.51		-\$ 117,594.29	-\$ 245.78	0.21%
Total Bill on RPP (including				\$ 1,056,136.57		\$ 1,058,348.65	\$ 2,212.07	0.21%
Loss Factor (%)			0.600%		0.600%			

Customer Class: Large Use 2

TOU / non-TOU: non-TOU

1

Consumption			20,000	kW	May 1 - October 31			
			10,220,000	kWh				
			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 3,807.4600	\$ 3,807.46	\$ 4,023.8600	\$ 4,023.86	\$ 216.40	5.68%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	20000	\$ 0.2246	\$ 4,492.00	\$ 0.2374	\$ 4,748.00	\$ 256.00	5.70%
Smart Meter Disposition Rider	per kW	20000		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	20000	-\$ 0.0099	-\$ 198.00		\$ -	\$ 198.00	-100.00%
Rate Rider for Tax Change	per kW	20000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 8,101.46		\$ 8,771.86	\$ 670.40	8.28%
Deferral/Variance Account	per kW	20000	-\$ 0.1824	-\$ 3,648.00	\$ 0.6634	\$ 13,267.15	\$ 16,915.15	-463.68%
Global Adjustment Sub-Account 1575	per kW	20000	\$ 0.2319	\$ 4,638.00	\$ -	\$ -	-\$ 4,638.00	-100.00%
Deferral/Variance Account	per kW	20000	\$ 0.0239	\$ 478.00	\$ -	\$ -	-\$ 478.00	-100.00%
Disposition Rate Rider	per kW	20000		\$ -	-\$ 0.4000	-\$ 8,000.37	-\$ 8,000.37	
Low Voltage Service Charge	per kW	20000	\$ 0.02492	\$ 498.40	\$ 0.02492	\$ 498.40	\$ -	0.00%
Line Losses on Cost of Power		61,320.00	\$ 0.1100	\$ 6,745.20	\$ 0.1100	\$ 6,745.20	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 16,813.06		\$ 21,282.24	\$ 4,469.18	26.58%
RTSR - Network	per kW	20000	\$ 3.1787	\$ 63,573.99	\$ 3.0917	\$ 61,834.67	-\$ 1,739.31	-2.74%
RTSR - Line and Transformation Connection	per kW	20000	\$ 2.4330	\$ 48,659.11	\$ 2.4379	\$ 48,757.23	\$ 98.12	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 129,046.16		\$ 131,874.14	\$ 2,827.99	2.19%
Wholesale Market Service Charge (WMSC)	per kWh	10,281,320	\$ 0.0044	\$ 45,237.81	\$ 0.0044	\$ 45,237.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	10,281,320	\$ 0.0013	\$ 13,365.72	\$ 0.0013	\$ 13,365.72	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	10,220,000	\$ 0.0070	\$ 71,540.00	\$ 0.0070	\$ 71,540.00	\$ -	0.00%
TOU - Off Peak	per kWh	6540800	\$ 0.0800	\$ 523,264.00	\$ 0.0800	\$ 523,264.00	\$ -	0.00%
TOU - Mid Peak	per kWh	1839600	\$ 0.1220	\$ 224,431.20	\$ 0.1220	\$ 224,431.20	\$ -	0.00%
TOU - On Peak	per kWh	1839600	\$ 0.1610	\$ 296,175.60	\$ 0.1610	\$ 296,175.60	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	10219250	\$ 0.1100	\$ 1,124,117.50	\$ 0.1100	\$ 1,124,117.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 1,303,060.73		\$ 1,305,888.72	\$ 2,827.99	0.22%
HST			13%	\$ 169,397.90	13%	\$ 169,765.53	\$ 367.64	0.22%
Total Bill (including HST)				\$ 1,472,458.63		\$ 1,475,654.25	\$ 3,195.63	0.22%
Ontario Clean Energy Benefit				-\$ 147,245.86		-\$ 147,565.43	-\$ 319.57	0.22%
Total Bill on TOU (including				\$ 1,325,212.77		\$ 1,328,088.82	\$ 2,876.06	0.22%
Total Bill on RPP (before Taxes)				\$ 1,383,377.93		\$ 1,386,205.92	\$ 2,827.99	0.20%
HST			13%	\$ 179,839.13	13%	\$ 180,206.77	\$ 367.64	0.20%
Total Bill (including HST)				\$ 1,563,217.06		\$ 1,566,412.69	\$ 3,195.63	0.20%
Ontario Clean Energy Benefit				-\$ 156,321.71		-\$ 156,641.27	-\$ 319.56	0.20%
Total Bill on RPP (including				\$ 1,406,895.35		\$ 1,409,771.42	\$ 2,876.07	0.20%
Loss Factor (%)			0.600%		0.600%			

Customer Class: **Unmetered Scattered Load** **1**

TOU / non-TOU: **TOU**

Consumption **250** kWh  May 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 8.1300	\$ 8.13	\$ 8.4600	\$ 8.46	\$ 0.33	4.06%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	250	\$ 0.0126	\$ 3.15	\$ 0.0131	\$ 3.28	\$ 0.13	3.97%
Smart Meter Disposition Rider	per kWh	250		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	250		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kWh	250	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 11.28		\$ 11.74	\$ 0.46	4.03%
Deferral/Variance Account	per kWh	250	-\$ 0.0007	-\$ 0.18	\$ 0.0012	\$ 0.30	\$ 0.47	-269.54%
Global Adjustment Sub-Account 1575	per kWh	250	\$ 0.0012	\$ 0.30	\$ 0.0037	\$ 0.92	\$ 0.62	206.96%
Deferral/Variance Account	per kWh	250	\$ 0.0001	\$ 0.03	\$ -	\$ -	-\$ 0.03	-100.00%
Disposition Rate Rider	per kWh	250		\$ -	-\$ 0.0008	-\$ 0.21	-\$ 0.21	
Low Voltage Service Charge	per kWh	250	\$ 0.00006	\$ 0.02	\$ 0.00006	\$ 0.02	\$ -	0.00%
Line Losses on Cost of Power		7.70	\$ 0.1021	\$ 0.79	\$ 0.1021	\$ 0.79	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 12.23		\$ 13.54	\$ 1.31	10.72%
RTSR - Network	per kWh	258	\$ 0.0071	\$ 1.83	\$ 0.0069	\$ 1.78	-\$ 0.05	-2.74%
RTSR - Line and Transformation Connection	per kWh	258	\$ 0.0054	\$ 1.40	\$ 0.0054	\$ 1.40	\$ 0.00	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 15.46		\$ 16.72	\$ 1.26	8.17%
Wholesale Market Service Charge (WMSC)	per kWh	258	\$ 0.0044	\$ 1.13	\$ 0.0044	\$ 1.13	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	258	\$ 0.0013	\$ 0.34	\$ 0.0013	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	250	\$ 0.0070	\$ 1.75	\$ 0.0070	\$ 1.75	\$ -	0.00%
TOU - Off Peak	per kWh	160	\$ 0.0800	\$ 12.80	\$ 0.0800	\$ 12.80	\$ -	0.00%
TOU - Mid Peak	per kWh	45	\$ 0.1220	\$ 5.49	\$ 0.1220	\$ 5.49	\$ -	0.00%
TOU - On Peak	per kWh	45	\$ 0.1610	\$ 7.25	\$ 0.1610	\$ 7.25	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	250	\$ 0.0940	\$ 23.50	\$ 0.0940	\$ 23.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)				\$ 44.46		\$ 45.73	\$ 1.26	2.84%
HST			13%	\$ 5.78	13%	\$ 5.94	\$ 0.16	2.84%
Total Bill (including HST)				\$ 50.24		\$ 51.67	\$ 1.43	2.84%
Ontario Clean Energy Benefit				-\$ 5.02		-\$ 5.17	-\$ 0.15	2.99%
Total Bill on TOU (including				\$ 45.22		\$ 46.50	\$ 1.28	2.82%
Total Bill on RPP (before Taxes)				\$ 42.43		\$ 43.69	\$ 1.26	2.98%
HST			13%	\$ 5.52	13%	\$ 5.68	\$ 0.16	2.98%
Total Bill (including HST)				\$ 47.94		\$ 49.37	\$ 1.43	2.98%
Ontario Clean Energy Benefit				-\$ 4.79		-\$ 4.94	-\$ 0.15	3.13%
Total Bill on RPP (including				\$ 43.15		\$ 44.43	\$ 1.28	2.96%

Loss Factor (%) **3.08%** **3.08%**

Customer Class: **Unmetered Scattered Load** **1**

TOU / non-TOU: **TOU**

Consumption **500** kWh  May 1 - October 31

			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
	Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 8.1300	\$ 8.13	\$ 8.4600	\$ 8.46	\$ 0.33	4.06%
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0126	\$ 6.30	\$ 0.0131	\$ 6.55	\$ 0.25	3.97%
Smart Meter Disposition Rider	per kWh	500		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	500		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 14.43		\$ 15.01	\$ 0.58	4.02%
Deferral/Variance Account	per kWh	500	-\$ 0.0007	-\$ 0.35	\$ 0.0012	\$ 0.59	\$ 0.94	-269.54%
Global Adjustment Sub-Account 1575	per kWh	500	\$ 0.0012	\$ 0.60	\$ 0.0037	\$ 1.84	\$ 1.24	206.96%
Deferral/Variance Account	per kWh	500	\$ 0.0001	\$ 0.05	\$ -	\$ -	-\$ 0.05	-100.00%
Disposition Rate Rider	per kWh	500		\$ -	-\$ 0.0008	-\$ 0.42	-\$ 0.42	
Low Voltage Service Charge	per kWh	500	\$ 0.00006	\$ 0.03	\$ 0.00006	\$ 0.03	\$ -	0.00%
Line Losses on Cost of Power		15.40	\$ 0.1021	\$ 1.57	\$ 0.1021	\$ 1.57	\$ -	0.00%
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 16.33		\$ 18.62	\$ 2.29	14.03%
RTSR - Network	per kWh	515	\$ 0.0071	\$ 3.66	\$ 0.0069	\$ 3.56	-\$ 0.10	-2.74%
RTSR - Line and Transformation Connection	per kWh	515	\$ 0.0054	\$ 2.80	\$ 0.0054	\$ 2.80	\$ 0.01	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 22.79		\$ 24.99	\$ 2.20	9.64%
Wholesale Market Service Charge (WMSC)	per kWh	515	\$ 0.0044	\$ 2.27	\$ 0.0044	\$ 2.27	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	515	\$ 0.0013	\$ 0.67	\$ 0.0013	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	500	\$ 0.0070	\$ 3.50	\$ 0.0070	\$ 3.50	\$ -	0.00%
TOU - Off Peak	per kWh	320	\$ 0.0800	\$ 25.60	\$ 0.0800	\$ 25.60	\$ -	0.00%
TOU - Mid Peak	per kWh	90	\$ 0.1220	\$ 10.98	\$ 0.1220	\$ 10.98	\$ -	0.00%
TOU - On Peak	per kWh	90	\$ 0.1610	\$ 14.49	\$ 0.1610	\$ 14.49	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	500	\$ 0.0940	\$ 47.00	\$ 0.0940	\$ 47.00	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)				\$ 80.55		\$ 82.74	\$ 2.20	2.73%
HST			13%	\$ 10.47	13%	\$ 10.76	\$ 0.29	2.73%
Total Bill (including HST)				\$ 91.02		\$ 93.50	\$ 2.48	2.73%
Ontario Clean Energy Benefit				-\$ 9.10		-\$ 9.35	-\$ 0.25	2.75%
Total Bill on TOU (including				\$ 81.92		\$ 84.15	\$ 2.23	2.72%
							\$ -	
Total Bill on RPP (before Taxes)				\$ 76.48		\$ 78.67	\$ 2.20	2.87%
HST			13%	\$ 9.94	13%	\$ 10.23	\$ 0.29	2.87%
Total Bill (including HST)				\$ 86.42		\$ 88.90	\$ 2.48	2.87%
Ontario Clean Energy Benefit				-\$ 8.64		-\$ 8.89	-\$ 0.25	2.89%
Total Bill on RPP (including				\$ 77.78		\$ 80.01	\$ 2.23	2.87%

Loss Factor (%) **3.08%** **3.08%**

Customer Class: Sentinel Lighting 1

TOU / non-TOU: non-TOU

Consumption		1		Connections		May 1 - October 31		
		0.30		kW				
		134.55		kWh				
		2015 Approved Rates			2016 Proposed Rates		2016 vs 2015	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	1	\$ 5.1800	\$ 5.18	\$ 5.4700	\$ 5.47	\$ 0.29	5.60%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	0.3	\$ 14.1974	\$ 4.26	\$ 15.0043	\$ 4.50	\$ 0.24	5.68%
Smart Meter Disposition Rider	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	0.3	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 9.44	\$ 9.97	\$ 0.53	5.64%		
Deferral/Variance Account	per kW	0.3	-\$ 0.0938	-\$ 0.03	\$ 0.4195	\$ 0.13	\$ 0.15	-547.19%
Global Adjustment Sub-Account	per kW	0.3	\$ 0.4327	\$ 0.13	\$ 1.3019	\$ 0.39	\$ 0.26	200.88%
1575	per kW	0.3	\$ 0.0446	\$ 0.01	\$ -	\$ -	-\$ 0.01	-100.00%
Deferral/Variance Account	per kW	0.3	\$ -	\$ -	-\$ 0.2997	-\$ 0.09	-\$ 0.09	
Disposition Rate Rider	per kW	0.3	\$ 0.01745	\$ 0.01	\$ 0.01745	\$ 0.01	\$ -	0.00%
Low Voltage Service Charge	per kW	4.14	\$ 0.1021	\$ 0.42	\$ 0.1021	\$ 0.42	\$ -	0.00%
Line Losses on Cost of Power	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 9.98	\$ 10.83	\$ 0.84	8.45%		
RTSR - Network	per kW	0	\$ 2.3122	\$ 0.69	\$ 2.2490	\$ 0.67	-\$ 0.02	-2.74%
RTSR - Line and Transformation Connection	per kW	0	\$ 1.7037	\$ 0.51	\$ 1.7071	\$ 0.51	\$ 0.00	0.20%
Sub-Total C - Delivery (including Sub-Total B)			\$ 11.19	\$ 12.01	\$ 0.83	7.38%		
Wholesale Market Service Charge (WMSC)	per kWh	139	\$ 0.0044	\$ 0.61	\$ 0.0044	\$ 0.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	139	\$ 0.0013	\$ 0.18	\$ 0.0013	\$ 0.18	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	135	\$ 0.0070	\$ 0.94	\$ 0.0070	\$ 0.94	\$ -	0.00%
TOU - Off Peak	per kWh	86	\$ 0.0800	\$ 6.89	\$ 0.0800	\$ 6.89	\$ -	0.00%
TOU - Mid Peak	per kWh	24	\$ 0.1220	\$ 2.95	\$ 0.1220	\$ 2.95	\$ -	0.00%
TOU - On Peak	per kWh	24	\$ 0.1610	\$ 3.90	\$ 0.1610	\$ 3.90	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	135	\$ 0.0940	\$ 12.65	\$ 0.0940	\$ 12.65	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!
Total Bill on TOU (before Taxes)			\$ 26.91	\$ 27.74	\$ 0.83	3.07%		
HST		13%	\$ 3.50	\$ 3.61	\$ 0.11	3.07%		
Total Bill (including HST)			\$ 30.41	\$ 31.34	\$ 0.93	3.07%		
Ontario Clean Energy Benefit			-\$ 3.04	-\$ 3.13	-\$ 0.09	2.96%		
Total Bill on TOU (including)			\$ 27.37	\$ 28.21	\$ 0.84	3.08%		
Total Bill on RPP (before Taxes)			\$ 25.82	\$ 26.64	\$ 0.83	3.20%		
HST		13%	\$ 3.36	\$ 3.46	\$ 0.11	3.20%		
Total Bill (including HST)			\$ 29.17	\$ 30.11	\$ 0.93	3.20%		
Ontario Clean Energy Benefit			-\$ 2.92	-\$ 3.01	-\$ 0.09	3.08%		
Total Bill on RPP (including)			\$ 26.25	\$ 27.10	\$ 0.84	3.21%		
Loss Factor (%)			3.08%	3.08%				

Customer Class: Sentinel Lighting 1

TOU / non-TOU: non-TOU

Consumption		721	Connections					
		216.00	kW		May 1 - October 31			
		97,008.00	kWh					
		2015 Approved Rates		2016 Proposed Rates		2016 vs 2015		
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	721	\$ 5.1800	\$ 3,734.78	\$ 5.4700	\$ 3,943.87	\$ 209.09	5.60%
Smart Meter Rate Adder	Monthly	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of Green Energy Act	Monthly	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	216	\$ 14.1974	\$ 3,066.64	\$ 15.0043	\$ 3,240.93	\$ 174.29	5.68%
Smart Meter Disposition Rider	per kW	216	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Rate Rider for Tax Change	per kW	216	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 6,801.42	\$ 7,184.80	\$ 383.38	5.64%		
Deferral/Variance Account	per kW	216	-\$ 0.0938	-\$ 20.26	\$ 0.4195	\$ 90.60	\$ 110.87	-547.19%
Global Adjustment Sub-Account	per kW	216	\$ 0.4327	\$ 93.46	\$ 1.3019	\$ 281.22	\$ 187.75	200.88%
1575	per kW	216	\$ 0.0446	\$ 9.63	\$ -	\$ -	-\$ 9.63	-100.00%
Deferral/Variance Account	per kW	216	\$ -	\$ -	-\$ 0.2997	-\$ 64.74	-\$ 64.74	
Disposition Rate Rider	per kW	216	\$ 0.01745	\$ 3.77	\$ 0.01745	\$ 3.77	\$ -	0.00%
Low Voltage Service Charge	per kW	2,986.88	\$ 0.1021	\$ 305.08	\$ 0.1021	\$ 305.08	\$ -	0.00%
Line Losses on Cost of Power	Monthly	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Meter Entity Charge	Monthly	721	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7,193.10	\$ 7,800.73	\$ 607.63	8.45%		
RTSR - Network	per kW	216	\$ 2.3122	\$ 499.44	\$ 2.2490	\$ 485.77	-\$ 13.66	-2.74%
RTSR - Line and Transformation Connection	per kW	216	\$ 1.7037	\$ 367.99	\$ 1.7071	\$ 368.74	\$ 0.74	0.20%
Sub-Total C - Delivery (including Sub-Total B)			\$ 8,060.54	\$ 8,655.24	\$ 594.70	7.38%		
Wholesale Market Service Charge (WMSC)	per kWh	99,995	\$ 0.0044	\$ 439.98	\$ 0.0044	\$ 439.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	99,995	\$ 0.0013	\$ 129.99	\$ 0.0013	\$ 129.99	\$ -	0.00%
Standard Supply Service Charge	Monthly	721	\$ 0.2500	\$ 180.25	\$ 0.2500	\$ 180.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	97,008	\$ 0.0070	\$ 679.06	\$ 0.0070	\$ 679.06	\$ -	0.00%
TOU - Off Peak	per kWh	62085	\$ 0.0800	\$ 4,966.81	\$ 0.0800	\$ 4,966.81	\$ -	0.00%
TOU - Mid Peak	per kWh	17461	\$ 0.1220	\$ 2,130.30	\$ 0.1220	\$ 2,130.30	\$ -	0.00%
TOU - On Peak	per kWh	17461	\$ 0.1610	\$ 2,811.29	\$ 0.1610	\$ 2,811.29	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	96258	\$ 0.1100	\$ 10,588.38	\$ 0.1100	\$ 10,588.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 19,398.21	\$ 19,992.91	\$ 594.70	3.07%		
HST		13%	\$ 2,521.77	\$ 2,599.08	\$ 77.31	3.07%		
Total Bill (including HST)			\$ 21,919.98	\$ 22,591.99	\$ 672.02	3.07%		
Ontario Clean Energy Benefit			-\$ 2,192.00	-\$ 2,259.20	-\$ 67.20	3.07%		
Total Bill on TOU (including)			\$ 19,727.98	\$ 20,332.79	\$ 604.82	3.07%		
Total Bill on RPP (before Taxes)			\$ 20,148.69	\$ 20,743.40	\$ 594.70	2.95%		
HST		13%	\$ 2,619.33	\$ 2,696.64	\$ 77.31	2.95%		
Total Bill (including HST)			\$ 22,768.02	\$ 23,440.04	\$ 672.02	2.95%		
Ontario Clean Energy Benefit			-\$ 2,276.80	-\$ 2,344.00	-\$ 67.20	2.95%		
Total Bill on RPP (including)			\$ 20,491.22	\$ 21,096.04	\$ 604.82	2.95%		

Loss Factor (%) 3.08% 3.08%

Customer Class: **Street Lighting** **1**

TOU / non-TOU: **non-TOU**

Consumption			1		Devices		May 1 - October 31			
			0.19		kW					
			66.67		kWh					
			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015			
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	Monthly	1	\$ 2.8200	\$ 2.82	\$ 2.2900	\$ 2.29	-\$ 0.53	-18.79%		
Smart Meter Rate Adder	Monthly	1		\$ -		\$ -	\$ -			
Smart Meter Incremental Revenue	Monthly	1		\$ -		\$ -	\$ -			
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -			
Distribution Volumetric Rate	per kW	0.1888889	\$ 7.4960	\$ 1.42	\$ 6.0838	\$ 1.15	-\$ 0.27	-18.84%		
Smart Meter Disposition Rider	per kW	0.1888889		\$ -		\$ -	\$ -			
LRAM & SSM Rate Rider	per kW	0.1888889		\$ -		\$ -	\$ -			
Rate Rider for Tax Change	per kW	0.1888889	\$ -	\$ -	\$ -	\$ -	\$ -			
Sub-Total A (excluding pass through)				\$ 4.24		\$ 3.44	-\$ 0.80	-18.81%		
Deferral/Variance Account	per kW	0.1888889	-\$ 0.7648	-\$ 0.14	\$ 0.4275	\$ 0.08	\$ 0.23	-155.89%		
Global Adjustment Sub-Account	per kW	0.1888889	\$ 0.4429	\$ 0.08	\$ 1.3268	\$ 0.25	\$ 0.17	199.57%		
1575	per kW	0.1888889	\$ 0.0456	\$ 0.01	\$ -	\$ -	-\$ 0.01	-100.00%		
Deferral/Variance Account	per kW	0.1888889		\$ -	-\$ 0.3054	-\$ 0.06	-\$ 0.06			
Disposition Rate Rider										
Low Voltage Service Charge	per kW	0.1888889	\$ 0.01702	\$ 0.00	\$ 0.01702	\$ 0.00	\$ -	0.00%		
Line Losses on Cost of Power		2.05	\$ 0.0940	\$ 0.19	\$ 0.0940	\$ 0.19	\$ -	0.00%		
Smart Meter Entity Charge	Monthly	1		\$ -		\$ -	\$ -			
Sub-Total B - Distribution (includes Sub-Total A)				\$ 4.38		\$ 3.91	-\$ 0.47	-10.75%		
RTSR - Network	per kW	0	\$ 2.1906	\$ 0.41	\$ 2.1306	\$ 0.40	-\$ 0.01	-2.74%		
RTSR - Line and Transformation Connection	per kW	0	\$ 1.6611	\$ 0.31	\$ 1.6644	\$ 0.31	\$ 0.00	0.20%		
Sub-Total C - Delivery (including Sub-Total B)				\$ 5.11		\$ 4.63	-\$ 0.48	-9.43%		
Wholesale Market Service Charge (WMSC)	per kWh	69	\$ 0.0044	\$ 0.30	\$ 0.0044	\$ 0.30	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	69	\$ 0.0013	\$ 0.09	\$ 0.0013	\$ 0.09	\$ -	0.00%		
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	67	\$ 0.0070	\$ 0.47	\$ 0.0070	\$ 0.47	\$ -	0.00%		
TOU - Off Peak	per kWh	43	\$ 0.0800	\$ 3.41	\$ 0.0800	\$ 3.41	\$ -	0.00%		
TOU - Mid Peak	per kWh	12	\$ 0.1220	\$ 1.46	\$ 0.1220	\$ 1.46	\$ -	0.00%		
TOU - On Peak	per kWh	12	\$ 0.1610	\$ 1.93	\$ 0.1610	\$ 1.93	\$ -	0.00%		
Energy - RPP - Tier 1	per kWh	67	\$ 0.0940	\$ 6.27	\$ 0.0940	\$ 6.27	\$ -	0.00%		
Energy - RPP - Tier 2	per kWh	0	\$ 0.1100	\$ -	\$ 0.1100	\$ -	\$ -	#DIV/0!		
Total Bill on TOU (before Taxes)				\$ 13.03		\$ 12.54	-\$ 0.48	-3.70%		
HST			13%	\$ 1.69	13%	\$ 1.63	-\$ 0.06	-3.70%		
Total Bill (including HST)				\$ 14.72		\$ 14.17	-\$ 0.54	-3.70%		
Ontario Clean Energy Benefit				-\$ 1.47		-\$ 1.42	\$ 0.05	-3.40%		
Total Bill on TOU (including				\$ 13.25		\$ 12.75	-\$ 0.49	-3.73%		
Total Bill on RPP (before Taxes)				\$ 12.48		\$ 12.00	-\$ 0.48	-3.86%		
HST			13%	\$ 1.62	13%	\$ 1.56	-\$ 0.06	-3.86%		
Total Bill (including HST)				\$ 14.11		\$ 13.56	-\$ 0.54	-3.86%		
Ontario Clean Energy Benefit				-\$ 1.41		-\$ 1.36	\$ 0.05	-3.55%		
Total Bill on RPP (including				\$ 12.70		\$ 12.20	-\$ 0.49	-3.89%		
Loss Factor (%)			3.08%		3.08%					

Customer Class: Street Lighting1

TOU / non-TOU: non-TOU

Consumption			36,000	Devices	May 1 - October 31			
			6,800.00	kW				
			2,400,000.00	kWh				
			2015 Approved Rates		2016 Proposed Rates		2016 vs 2015	
Charge Unit	Volume	Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	36,000	\$ 2.8200	\$ 101,520.00	\$ 2.2900	\$ 82,440.00	-\$ 19,080.00	-18.79%
Smart Meter Rate Adder	Monthly	36,000		\$ -		\$ -	\$ -	
Smart Meter Incremental Revenue	Monthly	36,000		\$ -		\$ -	\$ -	
Recovery of Green Energy Act	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	6800	\$ 7.4960	\$ 50,972.80	\$ 6.0838	\$ 41,369.84	-\$ 9,602.96	-18.84%
Smart Meter Disposition Rider	per kW	6800		\$ -		\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	6800		\$ -		\$ -	\$ -	
Rate Rider for Tax Change	per kW	6800	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 152,492.80		\$ 123,809.84	-\$ 28,682.96	-18.81%
Deferral/Variance Account	per kW	6800	-\$ 0.7648	-\$ 5,200.64	\$ 0.4275	\$ 2,906.82	\$ 8,107.46	-155.89%
Global Adjustment Sub-Account 1575	per kW	6800	\$ 0.4429	\$ 3,011.72	\$ 1.3268	\$ 9,022.16	\$ 6,010.44	199.57%
Deferral/Variance Account	per kW	6800	\$ 0.0456	\$ 310.08	\$ -	\$ -	-\$ 310.08	-100.00%
Disposition Rate Rider	per kW	6800		\$ -	-\$ 0.3054	-\$ 2,077.01	-\$ 2,077.01	
Low Voltage Service Charge	per kW	6800	\$ 0.01702	\$ 115.74	\$ 0.01702	\$ 115.74	\$ -	0.00%
Line Losses on Cost of Power		73,896.00	\$ 0.1100	\$ 8,128.56	\$ 0.1100	\$ 8,128.56	\$ -	0.00%
Smart Meter Entity Charge	Monthly	36,000		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 158,858.26		\$ 141,906.10	-\$ 16,952.16	-10.67%
RTSR - Network	per kW	6800	\$ 2.1906	\$ 14,895.89	\$ 2.1306	\$ 14,488.36	-\$ 407.53	-2.74%
RTSR - Line and Transformation Connection	per kW	6800	\$ 1.6611	\$ 11,295.30	\$ 1.6644	\$ 11,318.07	\$ 22.78	0.20%
Sub-Total C - Delivery (including Sub-Total B)				\$ 185,049.44		\$ 167,712.53	-\$ 17,336.92	-9.37%
Wholesale Market Service Charge (WMSC)	per kWh	2,473,896	\$ 0.0044	\$ 10,885.14	\$ 0.0044	\$ 10,885.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	2,473,896	\$ 0.0013	\$ 3,216.06	\$ 0.0013	\$ 3,216.06	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	2,400,000	\$ 0.0070	\$ 16,800.00	\$ 0.0070	\$ 16,800.00	\$ -	0.00%
TOU - Off Peak	per kWh	1536000	\$ 0.0800	\$ 122,880.00	\$ 0.0800	\$ 122,880.00	\$ -	0.00%
TOU - Mid Peak	per kWh	432000	\$ 0.1220	\$ 52,704.00	\$ 0.1220	\$ 52,704.00	\$ -	0.00%
TOU - On Peak	per kWh	432000	\$ 0.1610	\$ 69,552.00	\$ 0.1610	\$ 69,552.00	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 0.0940	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	2399250	\$ 0.1100	\$ 263,917.50	\$ 0.1100	\$ 263,917.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 461,086.90		\$ 443,749.98	-\$ 17,336.92	-3.76%
HST			13%	\$ 59,941.30	13%	\$ 57,687.50	-\$ 2,253.80	-3.76%
Total Bill (including HST)				\$ 521,028.20		\$ 501,437.48	-\$ 19,590.72	-3.76%
Ontario Clean Energy Benefit				-\$ 52,102.82		-\$ 50,143.75	\$ 1,959.07	-3.76%
Total Bill on TOU (including				\$ 468,925.38		\$ 451,293.73	-\$ 17,631.65	-3.76%
Total Bill on RPP (before Taxes)				\$ 479,938.90		\$ 462,601.98	-\$ 17,336.92	-3.61%
HST			13%	\$ 62,392.06	13%	\$ 60,138.26	-\$ 2,253.80	-3.61%
Total Bill (including HST)				\$ 542,330.96		\$ 522,740.24	-\$ 19,590.72	-3.61%
Ontario Clean Energy Benefit				-\$ 54,233.10		-\$ 52,274.02	\$ 1,959.08	-3.61%
Total Bill on RPP (including				\$ 488,097.86		\$ 470,466.22	-\$ 17,631.64	-3.61%

Loss Factor (%)3.08%3.08%

APPENDIX D

2016 REVENUE REQUIREMENT WORKFORM



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers



Version 6.00

Utility Name	Horizon Utilities Corporation
Service Territory	Hamilton & St. Catharines
Assigned EB Number	EB-2015-0075
Name and Title	Indy Butany-DeSouza
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10. Tracking Sheet](#)

Notes:

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



Revenue Requirement Workform (RRWF) for 2016 Filers

Data Input ⁽¹⁾

	Initial Application (2)	(6)	Per Board Decision
1 Rate Base			
Gross Fixed Assets (average)	\$520,835,522	\$ 520,835,522	\$520,835,522
Accumulated Depreciation (average)	(\$105,446,451) (5)	(\$105,446,451)	(\$105,446,451)
Allowance for Working Capital:			
Controllable Expenses	\$60,834,751	\$ 60,834,751	\$60,834,751
Cost of Power	\$583,073,609	\$ 583,073,609	\$583,073,609
Working Capital Rate (%)	12.00% (9)	12.00% (9)	12.00% (9)
2 Utility Income			
Operating Revenues:			
Distribution Revenue at Current Rates	\$109,258,404		
Distribution Revenue at Proposed Rates	\$113,657,499		
Other Revenue:			
Specific Service Charges	\$744,544		
Late Payment Charges	\$875,000		
Other Distribution Revenue			
Other Income and Deductions	\$4,096,965		
Total Revenue Offsets	\$5,716,509 (7)		
Operating Expenses:			
OM+A Expenses	\$60,530,057	\$ 60,530,057	\$60,530,057
Depreciation/Amortization	\$25,423,900	\$ 25,423,900	\$25,423,900
Property taxes	\$304,693	\$ 304,693	\$304,693
Other expenses			
3 Taxes/PILs			
Taxable Income:			
	(\$4,524,593) (3)		
Adjustments required to arrive at taxable income			
Utility Income Taxes and Rates:			
Income taxes (not grossed up)	\$3,517,606.06		
Income taxes (grossed up)	\$4,785,859		
Federal tax (%)	15.00%		
Provincial tax (%)	11.50%		
Income Tax Credits	(\$140,000)		
4 Capitalization/Cost of Capital			
Capital Structure:			
Long-term debt Capitalization Ratio (%)	56.0%		
Short-term debt Capitalization Ratio (%)	4.0% (8)	(8)	(8)
Common Equity Capitalization Ratio (%)	40.0%		
Preferred Shares Capitalization Ratio (%)	0.0%		
	100.0%		
Cost of Capital			
Long-term debt Cost Rate (%)	3.47%		
Short-term debt Cost Rate (%)	2.16%		
Common Equity Cost Rate (%)	9.30%		
Preferred Shares Cost Rate (%)	0.00%		

Notes:

General

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application				Per Board Decision
1	Gross Fixed Assets (average) (3)	\$520,835,522	\$ -	\$520,835,522	\$ -	\$520,835,522
2	Accumulated Depreciation (average) (3)	(\$105,446,451)	\$ -	(\$105,446,451)	\$ -	(\$105,446,451)
3	Net Fixed Assets (average) (3)	\$415,389,070	\$ -	\$415,389,070	\$ -	\$415,389,070
4	Allowance for Working Capital (1)	\$77,269,003	\$ -	\$77,269,003	\$ -	\$77,269,003
5	Total Rate Base	\$492,658,074	\$ -	\$492,658,074	\$ -	\$492,658,074

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$60,834,751	\$ -	\$60,834,751	\$ -	\$60,834,751
7	Cost of Power	\$583,073,609	\$ -	\$583,073,609	\$ -	\$583,073,609
8	Working Capital Base	\$643,908,360	\$ -	\$643,908,360	\$ -	\$643,908,360
9	Working Capital Rate % (2)	12.00%	0.00%	12.00%	0.00%	12.00%
10	Working Capital Allowance	\$77,269,003	\$ -	\$77,269,003	\$ -	\$77,269,003

Notes

(2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2016 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015. Alternatively, a utility could conduct and file its own lead-lag study.

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Utility Income

Line No.	Particulars	Initial Application					Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$113,657,499	(\$113,657,499)	\$ -	\$ -	\$ -	
2	Other Revenue (1)	\$5,716,509	(\$5,716,509)	\$ -	\$ -	\$ -	
3	Total Operating Revenues	\$119,374,008	(\$119,374,008)	\$ -	\$ -	\$ -	
	Operating Expenses:						
4	OM+A Expenses	\$60,530,057	\$ -	\$60,530,057	\$ -	\$60,530,057	
5	Depreciation/Amortization	\$25,423,900	\$ -	\$25,423,900	\$ -	\$25,423,900	
6	Property taxes	\$304,693	\$ -	\$304,693	\$ -	\$304,693	
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Subtotal (lines 4 to 8)	\$86,258,651	\$ -	\$86,258,651	\$ -	\$86,258,651	
10	Deemed Interest Expense	\$10,002,618	(\$10,002,618)	\$ -	\$ -	\$ -	
11	Total Expenses (lines 9 to 10)	\$96,261,269	(\$10,002,618)	\$86,258,651	\$ -	\$86,258,651	
12	Utility income before income taxes	\$23,112,739	(\$109,371,390)	(\$86,258,651)	\$ -	(\$86,258,651)	
13	Income taxes (grossed-up)	\$4,785,859	\$ -	\$4,785,859	\$ -	\$4,785,859	
14	Utility net income	\$18,326,880	(\$109,371,390)	(\$91,044,510)	\$ -	(\$91,044,510)	

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$744,544		\$ -		\$ -
	Late Payment Charges	\$875,000		\$ -		\$ -
	Other Distribution Revenue	\$ -		\$ -		\$ -
	Other Income and Deductions	\$4,096,965		\$ -		\$ -
	Total Revenue Offsets	\$5,716,509	\$ -	\$ -	\$ -	\$ -



Revenue Requirement Workform (RRWF) for 2016 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$18,326,880		\$ -	\$ -
2	Adjustments required to arrive at taxable utility income	(\$4,524,593)		\$ -	(\$4,524,593)
3	Taxable income	<u>\$13,802,287</u>		<u>\$ -</u>	<u>(\$4,524,593)</u>
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	<u>\$3,517,606</u>		<u>\$3,517,606</u>	<u>\$3,517,606</u>
6	Total taxes	<u>\$3,517,606</u>		<u>\$3,517,606</u>	<u>\$3,517,606</u>
7	Gross-up of Income Taxes	<u>\$1,268,253</u>		<u>\$1,268,253</u>	<u>\$1,268,253</u>
8	Grossed-up Income Taxes	<u>\$4,785,859</u>		<u>\$4,785,859</u>	<u>\$4,785,859</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$4,785,859</u>		<u>\$4,785,859</u>	<u>\$4,785,859</u>
10	Other tax Credits	(\$140,000)		(\$140,000)	(\$140,000)
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%		15.00%	15.00%
12	Provincial tax (%)	11.50%		11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>		<u>26.50%</u>	<u>26.50%</u>

Notes



Revenue Requirement Workform (RRWF) for 2016 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$275,888,521	3.47%	\$9,576,962
2	Short-term Debt	4.00%	\$19,706,323	2.16%	\$425,657
3	Total Debt	60.00%	\$295,594,844	3.38%	\$10,002,618
	Equity				
4	Common Equity	40.00%	\$197,063,229	9.30%	\$18,326,880
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$197,063,229	9.30%	\$18,326,880
7	Total	100.00%	\$492,658,074	5.75%	\$28,329,499
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$492,658,074	0.00%	\$ -
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	0.00%	\$ -	3.47%	\$ -
9	Short-term Debt	0.00%	\$ -	2.16%	\$ -
10	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
11	Common Equity	0.00%	\$ -	9.30%	\$ -
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	0.00%	\$ -	0.00%	\$ -
14	Total	0.00%	\$492,658,074	0.00%	\$ -

Notes

(1)

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



Revenue Requirement Workform (RRWF) for 2016 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$4,399,095	(\$24,821,545)	\$86,258,651
2	Distribution Revenue	\$109,258,404	\$109,258,404	\$109,258,404	\$138,479,045
3	Other Operating Revenue	\$5,716,509	\$5,716,509	\$ -	\$ -
	Offsets - net				
4	Total Revenue	\$114,974,913	\$119,374,008	\$109,258,404	\$113,657,499
5	Operating Expenses	\$86,258,651	\$86,258,651	\$86,258,651	\$86,258,651
6	Deemed Interest Expense	\$10,002,618	\$10,002,618	\$ -	\$ -
8	Total Cost and Expenses	\$96,261,269	\$96,261,269	\$86,258,651	\$86,258,651
9	Utility Income Before Income Taxes	\$18,713,644	\$23,112,739	\$22,999,753	\$27,398,848
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$4,524,593)	(\$4,524,593)	(\$4,524,593)	(\$4,524,593)
11	Taxable Income	\$14,189,051	\$18,588,146	\$18,475,160	\$22,874,255
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$3,760,098	\$4,925,859	\$4,895,917	\$6,061,678
14	Income Tax Credits	(\$140,000)	(\$140,000)	(\$140,000)	(\$140,000)
15	Utility Net Income	\$15,093,546	\$18,326,880	\$18,243,836	(\$91,044,510)
16	Utility Rate Base	\$492,658,074	\$492,658,074	\$492,658,074	\$492,658,074
17	Deemed Equity Portion of Rate Base	\$197,063,229	\$197,063,229	\$ -	\$ -
18	Income/(Equity Portion of Rate Base)	7.66%	9.30%	0.00%	0.00%
19	Target Return - Equity on Rate Base	9.30%	9.30%	0.00%	0.00%
20	Deficiency/Sufficiency in Return on Equity	-1.64%	0.00%	0.00%	0.00%
21	Indicated Rate of Return	5.09%	5.75%	3.70%	0.00%
22	Requested Rate of Return on Rate Base	5.75%	5.75%	0.00%	0.00%
23	Deficiency/Sufficiency in Rate of Return	-0.66%	0.00%	3.70%	0.00%
24	Target Return on Equity	\$18,326,880	\$18,326,880	\$ -	\$ -
25	Revenue Deficiency/(Sufficiency)	\$3,233,335	\$ -	(\$18,243,836)	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	\$4,399,095 (1)		(\$24,821,545) (1)	\$86,258,651 (1)

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Revenue Requirement

Line No.	Particulars	Application				Per Board Decision			
1	OM&A Expenses	\$60,530,057		\$60,530,057		\$60,530,057			
2	Amortization/Depreciation	\$25,423,900		\$25,423,900		\$25,423,900			
3	Property Taxes	\$304,693		\$304,693		\$304,693			
5	Income Taxes (Grossed up)	\$4,785,859		\$4,785,859		\$4,785,859			
6	Other Expenses	\$ -							
7	Return								
	Deemed Interest Expense	\$10,002,618		\$ -		\$ -			
	Return on Deemed Equity	\$18,326,880		\$ -		\$ -			
8	Service Revenue Requirement (before Revenues)	<u>\$119,374,008</u>		<u>\$91,044,510</u>		<u>\$91,044,510</u>			
9	Revenue Offsets	\$5,716,509		\$ -		\$ -			
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$113,657,499</u>		<u>\$91,044,510</u>		<u>\$91,044,510</u>			
11	Distribution revenue	\$113,657,499		\$ -		\$ -			
12	Other revenue	\$5,716,509		\$ -		\$ -			
13	Total revenue	<u>\$119,374,008</u>		<u>\$ -</u>		<u>\$ -</u>			
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u>	(1)	<u>(\$91,044,510)</u>	(1)	<u>(\$91,044,510)</u>	(1)		

Notes

(1) Line 11 - Line 8



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 28,329,499	5.75%	\$ 492,658,074	\$ 643,908,360	\$ 77,269,003	\$ 25,423,900	\$ 4,785,859	\$ 60,530,057	\$ 119,374,008	\$ 5,716,509	\$ 113,657,499	\$ 4,399,095

APPENDIX E
2016 PILS WORKFORM

Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Horizon Utilities Corporation
Assigned EB Number	EB-2015-0075
Name and Title	Indy Butany-DeSouza
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com
Date	31-Jul-15
Last COS Re-based Year	2015

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.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

On tab **"A. Data Input Sheet"**, input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



Income Tax/PILs Workform for 2016 Filers

- [1. Info](#)
- [S. Summary](#)
- [A. Data Input Sheet](#)
- [B. Tax Rates & Exemptions](#)

Historical Year

- [H0 - PILs, Tax Provision Historical Year](#)
- [H1 - Adj. Taxable Income Historical Year](#)
- [H4 - Schedule 4 Loss Carry Forward Historical Year](#)
- [H8 - Schedule 8 Historical!](#)
- [H10 - Schedule 10 CEC Historical Year](#)
- [H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

- [B0 - PILs, Tax Provision Bridge Year](#)
- [B1 - Adj. Taxable Income Bridge Year](#)
- [B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
- [B8 - Schedule 8 CCA Bridge Year](#)
- [B10 - Schedule 10 CEC Bridge Year](#)
- [B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

- [T0 PILs, Tax Provision Test Year](#)
- [T1 Taxable Income Test Year](#)
- [T4 Schedule 4 Loss Carry Forward Test Year](#)
- [T8 Schedule 8 CCA Test Year](#)
- [T10 Schedule 10 CEC Test Year](#)
- [T13 Schedule 13 Reserve Test Year](#)



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Income Tax/PILs Workform for 2016 Filers

Rate Base

S	\$	492,658,074
---	----	-------------

Return on Ratebase

Deemed ShortTerm Debt %

4.00%

T \$ 19,706,323

$$W = S * T$$

Deemed Long Term Debt %

56.00%

U \$ 275,888,521

$$X = S^* U$$

Deemed Equity %

40.00%

v	\$	197,063,229
---	----	-------------

$$Y = S * V$$

Short Term Interest Rate

2.16%

z	\$	425,657
---	----	---------

$$AC = W * Z$$

Long Term Interest

4.77%

AA \$ 13,159,882

$$AD = X * AA$$

Return on Equity (Regulatory Income)

9.30%

AB \$ 18,326,880

$$AE = Y * AB$$

T1

Return on Rate Base

\$ 31,912,419

$$AF = AC + AD + AE$$

Questions that must be answered

1. Does the applicant have any Investment Tax Credits (ITC)?
2. Does the applicant have any SRED Expenditures?
3. Does the applicant have any Capital Gains or Losses for tax purposes?
4. Does the applicant have any Capital Leases?
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
6. Since 1999, has the applicant acquired another regulated applicant's assets?
7. Did the applicant pay dividends?
If Yes, please describe what was the tax treatment in the manager's summary.
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

If Yes, please describe what was the tax treatment in the manager's summary.

[illegible]



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Tax Rates

Federal & Provincial As of June 15, 2015

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50%
15.00%

B
C

H1

Wires Only

\$ 6,704,448 A

26.50% M = K + L

Total Income Taxes

\$ 1,776,679 E = A * D

Investment Tax Credits
Miscellaneous Tax Credits

\$ 136,000 F

G

Total Tax Credits

\$ 136,000 H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 1,640,679 I = H + E



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	17,568,048		17,568,048
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	21,646,720		21,646,720
Amortization of intangible assets	106			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	1,640,446		1,640,446
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	45,000		45,000
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	1,950,000		1,950,000
Reserves from financial statements- balance at end of year	126	24,842,053		24,842,053
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				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
Other Additions (Apprenticeship Tax Credits)	294	261,094		261,094
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
				0

				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		50,385,313	0	50,385,313
Deductions:				
Gain on disposal of assets per financial statements	401	267,360		267,360
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	33,174,611		33,174,611
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	589,254		589,254
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	1,950,000		1,950,000
Reserves from financial statements - balance at beginning of year	414	24,440,853		24,440,853
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
Deferred Revenue Capital Contributions Amortization	393	623,000		623,000
Depreciation previously added back to income	394	203,834		203,834
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		61,248,912	0	61,248,912
Net Income for Tax Purposes		6,704,448	0	6,704,448
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		6,704,448	0	6,704,448



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

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

[B4](#)

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

[B4](#)

Income Tax/PILs Workform for 2016 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	176,655,592		176,655,592
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988	32,454,414		32,454,414
8	General Office/Stores Equip	5,857,503		5,857,503
10	Computer Hardware/ Vehicles	2,671,101		2,671,101
10.1	Certain Automobiles			0
12	Computer Software	2,660,972		2,660,972
13 ₁	Lease # 1	11,718		11,718
13 ₂	Lease #2			0
13 ₃	Lease # 3			0
13 ₄	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	58,085		58,085
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment	113,848		113,848
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	38,192		38,192
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	206,838,910		206,838,910
50	Data Network Infrastructure Equipment - post Mar 2007			0
52	Computer Hardware and system software	1,644,435		1,644,435
95	CWIP	3,795,418		3,795,418
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	432,800,189	0	432,800,189



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital

8,417,919

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

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

x 1/2 = 0

0 0

Amount transferred on amalgamation or wind-up of subsidiary

Subtotal

8,417,919

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

Subtotal 0 x 3/4 = 0

Cumulative Eligible Capital Balance

8,417,919

Current Year Deduction

8,417,919 x 7% = 589,254

Cumulative Eligible Capital - Closing Balance

7,828,665



Income Tax/PILs Workform for 20

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)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	1,750,000		1,750,000
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)	200,000		200,000
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	1,950,000	0	1,950,000
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)	450,000		450,000
General reserve for bad debts			0
Accrued Employee Future Benefits:	22,339,206		22,339,206
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accumulated Sick Leave	58,309		58,309
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other	1,994,538		1,994,538
			0
			0
Total	24,842,053	0	24,842,053



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate (Maximum 15%)
Combined tax rate

11.50%
15.00%

Reference

[B1](#)

Wires Only

\$ 9,768,129 A

B

C

26.50% D = B + C

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

calculated \$ 2,588,554 E = A * D

\$ 136,000 F

G

\$ 136,000 H = F + G

Corporate PILs/Income Tax Provision for Bridge Year

\$ 2,452,554 I = H + E

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.

	T251 line #	Working Paper Reference	Total for Reported Utility
Income before P/L/Taxes	A		17,522,493
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		23,116,220
Amortization of intangible assets	106		
Capital loss carry over from Schedule B	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- prior ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,902,074
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		45,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible corporate pension plans	124		
Tax reserves deducted in prior years	126	B13	1,950,000
Reserves from financial statements- balance at year end	126	B13	25,277,093
Soft costs on construction and renovation of building	127		
Book loss on joint ventures or partnerships	205		
Capital Items expense	206		
Debit issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of ORO	236		
Non-deductible advertising	238		
Non-deductible interest	237		
Non-deductible legal and accounting fees	238		
Recognition of SBA/EI expenditures	231		
Share issue expense	236		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraph 121(12.1) and 121(12.2)	237		
Other Additions:			
Interest Expended on Capital Leases	250		
Realized Income from Deferred Credit	291		
Pensions	292		
Non-deductible penalties	293		
Other Additions (Appropriately Tax Credits)	294		136,000
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 121(10))			
Lease Instruments Received (ITA 121(10))			
Deferred Revenue (ITA 121(10))			
Prior Year Investment Tax Credits received			
Total Additions			
			52,426,347
Deductions:			
Gain on disposal of assets per financial statements	401		315,000
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule B	403	B4	34,228,014
Terminal loss from Schedule B	404		
Carried over eligible capital expenditures from Schedule 10	405	B10	548,007
Non-eligible business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	1,950,000
Reserves from financial statements - balance at beginning of year	414	B13	24,842,093
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 or detail the nature of the item)			
Interest capitalized for accounting deducted for tax	360		
Capital Lease Payments	361		
Non-taxable interest interest income on deferred and unapplied accounts	362		
Deferred Revenue Capital Contributions	363		752,000
Amortization	364		203,804
Depreciation previously added back to income	364		
ARO Payments - Deduction for Tax when Paid			
ITA 137(4) Election - Capital Contributions Received			
ITA 137(4) Election - Apply Lease Instrument Deduction to Leasehold			
Deferred Revenue (ITA 201(10)) reserve			
Principal portion of lease payments			
Lease instrument Book Amortization credit to income			
Financing fees for tax (ITA 201(10)) and (s.1)			
Other Deductions			-2,668,197
Total Deductions			
		calculated	66,180,711
Net Income for Tax Purposes			9,768,129
Charitable donations from Schedule 2	911		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (Item 30)	300		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Netting partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	9,768,129



Ontario Energy Board

Income Tax/PILs Workform for 2016 File

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

T4

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

T4

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	H8	\$ 176,655,592	\$ 3,700,000		\$ 180,355,592	\$ 1,850,000	\$ 178,505,592	4%	\$ 7,140,224		\$ 173,215,368
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	H8				\$ -	\$ -	\$ -	6%	\$ -		\$ -
2	Distribution System - pre 1988	H8	\$ 32,454,414			\$ 32,454,414	\$ -	\$ 32,454,414	6%	\$ 1,947,265		\$ 30,507,149
8	General Office/Stores Equip	H8	\$ 5,857,503	\$ 1,056,860		\$ 6,914,363	\$ 528,430	\$ 6,385,933	20%	\$ 1,277,187		\$ 5,637,177
10	Computer Hardware/ Vehicles	H8	\$ 2,671,101	\$ 1,023,000		\$ 3,694,101	\$ 511,500	\$ 3,182,601	30%	\$ 954,780		\$ 2,739,321
10.1	Certain Automobiles	H8				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	H8	\$ 2,660,972	\$ 2,390,404		\$ 5,051,377	\$ 1,195,202	\$ 3,856,175	100%	\$ 3,856,175		\$ 1,195,202
13 1	Lease # 1	H8	\$ 11,718			\$ 11,718	\$ -	\$ 11,718	10%	\$ 1,172		\$ 10,546
13 2	Lease #2	H8				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	H8				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	H8				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	H8				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	H8	\$ 58,085			\$ 58,085	\$ -	\$ 58,085	8%	\$ 4,647		\$ 53,438
42	Fibre Optic Cable	H8				\$ -	\$ -	\$ -	12%	\$ -		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	H8	\$ 113,848			\$ 113,848	\$ -	\$ 113,848	30%	\$ 34,154		\$ 79,693
43.2	Certain Clean Energy Generation Equipment	H8				\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	H8	\$ 38,192			\$ 38,192	\$ -	\$ 38,192	45%	\$ 17,187		\$ 21,006
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	H8	\$ 206,838,910	\$ 28,652,759	\$ 315,000	\$ 235,176,670	\$ 14,168,880	\$ 221,007,790	8%	\$ 17,680,623		\$ 217,496,047
50	Data Network Infrastructure Equipment - post Mar 2007	H8				\$ -	\$ -	\$ -	55%	\$ -		\$ -
52	Computer Hardware and system software	H8	\$ 1,644,435	\$ 1,491,500		\$ 3,135,935	\$ 745,750	\$ 2,390,185	55%	\$ 1,314,602		\$ 1,821,333
95	CWIP	H8	\$ 3,795,418	\$ 174,557		\$ 3,620,861	\$ -	\$ 3,620,861		\$ -		\$ 3,620,861
						\$ -	\$ -	\$ -	5%	\$ -		\$ -
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
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						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 432,800,189	\$ 38,139,967	\$ 315,000	\$ 470,625,156	\$ 18,999,762	\$ 451,625,394		\$ 34,228,014	B1	\$ 436,397,142



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital

Reference

[H10](#)

7,828,665

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

7,828,665

Deductions

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

7,828,665

Current Year Deduction

7,828,665

x 7% =

548,007

Cumulative Eligible Capital - Closing Balance

7,280,658

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year		Change During the Year	Disallowed Expenses
					Additions	Disposals				
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0	
Tax Reserves Not Deducted for accounting purposes										
Reserve for doubtful accounts ss. 20(1)(l)	H13	1,750,000		1,750,000			1,750,000	T13	0	
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0	
Reserve for unpaid amounts ss. 20(1)(n)	H13	200,000		200,000			200,000	T13	0	
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0	
Other tax reserves	H13	0		0			0	T13	0	
		0		0			0		0	
		0		0			0		0	
Total		1,950,000	0	1,950,000	B1	0	1,950,000	B1	0	0
Financial Statement Reserves (not deductible for Tax Purposes)										
General Reserve for Inventory Obsolescence (non-specific)	H13	450,000		450,000			450,000	T13	0	
General reserve for bad debts	H13	0		0			0	T13	0	
Accrued Employee Future Benefits:	H13	22,339,206		22,339,206	435,000		22,774,206	T13	435,000	
- Medical and Life Insurance	H13	0		0			0	T13	0	
- Short & Long-term Disability	H13	0		0			0	T13	0	
- Accumulated Sick Leave	H13	58,309		58,309			58,309	T13	0	
- Termination Cost	H13	0		0			0	T13	0	
- Other Post-Employment Benefits	H13	0		0			0	T13	0	
Provision for Environmental Costs	H13	0		0			0	T13	0	
Restructuring Costs	H13	0		0			0	T13	0	
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0	
Accrued Self-Insurance Costs	H13	0		0			0	T13	0	
Other Contingent Liabilities	H13	0		0			0	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0	
Other	H13	1,994,538		1,994,538			1,994,538	T13	0	
		0		0			0		0	
		0		0			0		0	
Total		24,842,053	0	24,842,053	B1	435,000	25,277,053	B1	435,000	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income			<u>T1</u>	\$ 13,802,287	A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)			26.50%	D = B + C
Total Income Taxes				\$ 3,657,606	E = A * D
Investment Tax Credits				\$ 140,000	F
Miscellaneous Tax Credits					G
Total Tax Credits				\$ 140,000	H = F + G
Corporate PILs/Income Tax Provision for Test Year				\$ 3,517,606	I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J	\$ 1,268,253	K = J * I
Income Tax (grossed-up)				\$ 4,785,859	L = K + I S. Su

Note:

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

Working Paper Reference	Text Year Taxable Income
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TO



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0

 Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	B8	\$ 173,215,368	1,995,000		\$ 175,210,368	\$ 997,500	\$ 174,212,868	4%	\$ 6,968,515		\$ 168,241,854
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ -			\$ -	\$ -	\$ -	6%	\$ -		\$ -
2	Distribution System - pre 1988	B8	\$ 30,507,149			\$ 30,507,149	\$ -	\$ 30,507,149	6%	\$ 1,830,429		\$ 28,676,720
8	General Office/Stores Equip	B8	\$ 5,637,377	926,200		\$ 6,563,377	\$ 463,100	\$ 6,100,277	20%	\$ 1,220,055		\$ 5,343,321
10	Computer Hardware/ Vehicles	B8	\$ 2,739,321	1,685,000		\$ 4,424,321	\$ 842,500	\$ 3,581,821	30%	\$ 1,074,546		\$ 3,349,774
10.1	Certain Automobiles	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	B8	\$ 1,195,202	455,500		\$ 1,650,702	\$ 227,750	\$ 1,422,952	100%	\$ 1,422,952		\$ 227,750
13.1	Lease # 1	B8	\$ 10,546			\$ 10,546	\$ -	\$ 10,546	10%	\$ 1,055		\$ 9,492
13.2	Lease #2	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13.3	Lease # 3	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13.4	Lease # 4	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	B8	\$ 53,438			\$ 53,438	\$ -	\$ 53,438	8%	\$ 4,275		\$ 49,163
42	Fibre Optic Cable	B8	\$ -			\$ -	\$ -	\$ -	12%	\$ -		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ 79,693			\$ 79,693	\$ -	\$ 79,693	30%	\$ 23,908		\$ 55,785
43.2	Certain Clean Energy Generation Equipment	B8	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	\$ 21,006			\$ 21,006	\$ -	\$ 21,006	45%	\$ 9,453		\$ 11,553
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	B8	\$ 217,496,047	35,260,333	-453,006	\$ 252,303,374	\$ 17,403,664	\$ 234,899,711	8%	\$ 18,791,977		\$ 233,511,397
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ -			\$ -	\$ -	\$ -	55%	\$ -		\$ -
52	Computer Hardware and system software	B8	\$ 1,821,333	825,500		\$ 2,646,833	\$ 412,750	\$ 2,234,083	55%	\$ 1,228,746		\$ 1,418,087
95	CWIP	B8	\$ 3,620,861			\$ 3,620,861	\$ -	\$ 3,620,861	0%	\$ -		\$ 3,620,861
			\$ -			\$ -	\$ -	\$ -	5%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 436,397,142	\$ 41,147,533	-\$ 453,006	\$ 477,091,669	\$ 20,347,264	\$ 456,744,406		\$ 32,575,910	T1	\$ 444,515,759



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10

7,280,658

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

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

7,280,658

Deductions

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

7,280,658

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

7,280,658 x 7% = 509,646

Cumulative Eligible Capital - Closing Balance

6,771,012

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	1,750,000		1,750,000	0	0	1,750,000	0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	200,000		200,000			200,000	0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0	0	
Other tax reserves	B13	0		0			0	0	
		0		0			0	0	
Total		1,950,000	0	1,950,000	T1	0	1,950,000	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	450,000		450,000			450,000	0	
General reserve for bad debts	B13	0		0			0	0	
Accrued Employee Future Benefits:	B13	22,774,206		22,774,206	501,700		23,275,906	501,700	
- Medical and Life Insurance	B13	0		0			0	0	
-Short & Long-term Disability	B13	0		0			0	0	
-Accumulated Sick Leave	B13	58,309		58,309			58,309	0	
- Termination Cost	B13	0		0			0	0	
- Other Post-Employment Benefits	B13	0		0			0	0	
Provision for Environmental Costs	B13	0		0			0	0	
Restructuring Costs	B13	0		0			0	0	
Accrued Contingent Litigation Costs	B13	0		0			0	0	
Accrued Self-Insurance Costs	B13	0		0			0	0	
Other Contingent Liabilities	B13	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0	0	
Other	B13	1,994,538		1,994,538			1,994,538	0	
		0		0			0	0	
		0		0			0	0	
Total		25,277,053	0	25,277,053	T1	501,700	25,778,753	T1	501,700

APPENDIX F

2016 DEFERRAL/VARIANCE ACCOUNT WORKFORM



2016 Deferral/Variance Account Workform

Version 1.0

Utility Name Horizon Utilities Corporation

Service Territory (if applicable)

Assigned EB Number

Name of Contact and Title Indy J. Butany-DeSouza, Vice President-Regulatory

Phone Number 905-317-4765

Email Address indy.butany@horizonutilities.com

General Notes

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.

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2016 Deferral/Variance Account Workform

		2010										2011											
Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-10	Transactions' Debit / (Credit) during 2010	Board-Approved Disposition during 2010	Principal Adjustments ¹ during 2010	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	Interest Adjustments ² during 2010	Closing Interest Amounts as of Dec-31-10	Opening Principal Amounts as of Jan-1-11	Transactions' Debit / (Credit) during 2011	Board-Approved Disposition during 2011	Principal Adjustments ¹ during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Interest Adjustments ² during 2011	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan-1-12
Group 1 Accounts																							
1	LV Variance Account	1550	\$0	\$163,810			\$163,810	\$0	\$1,161			\$1,161	\$163,810	\$115,768	\$163,810		\$115,768	\$1,161	\$2,970	\$2,506	-\$53	\$1,571	\$115,768
2	Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
3	RSVA - Wholesale Market Service Charge	1580	\$0	-\$7,481,035			-\$7,481,035	\$0	-\$46,837			-\$46,837	-\$7,481,035	-\$5,518,758	-\$7,481,035		-\$5,518,758	-\$46,837	-\$136,885	-\$125,932	\$1,546	-\$58,244	-\$5,518,758
4	RSVA - Retail Transmission Network Charge	1584	\$0	\$2,617,940			\$2,617,940	\$0	\$24,392			\$24,392	\$2,617,940	\$631,983	\$2,617,941		\$631,983	\$24,392	\$51,266	\$48,637	-\$703	\$26,118	\$631,983
5	RSVA - Retail Transmission Connection Charge	1586	\$0	\$617,403			\$617,403	\$0	\$2,855			\$2,855	\$617,403	-\$390,343	\$617,402	\$220,000	\$220,000	\$2,855	\$14,540	\$16,946	\$251	\$700	\$170,343
6	RSVA - Power (excluding Global Adjustment)	1588	\$0	-\$5,631,735			-\$5,631,735	\$0	-\$15,930			-\$15,930	-\$5,631,735	-\$1,031,402	-\$5,631,736	-\$0	-\$1,031,402	-\$15,930	-\$81,690	-\$76,955	\$1,090	-\$19,575	-\$1,031,402
7	RSVA - Global Adjustment	1589	\$0	\$3,077,268			\$3,077,268	\$0	\$46,608			\$46,608	\$3,077,268	\$1,058,063	\$3,077,270	\$2	\$1,058,063	\$46,608	\$37,612	\$10,549	-\$4,073	\$69,598	\$1,058,063
8	Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0	-\$1,066,623			-\$1,066,623	\$0	-\$1,112,113			-\$1,112,113	-\$1,066,623	\$801,572			-\$265,050	-\$1,112,113	-\$6,332			-\$1,118,445	-\$265,050
9	Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0	-\$11,612,353			-\$11,612,353	\$0	-\$1,262,780			-\$1,262,780	-\$11,612,353	\$8,963,507			-\$2,648,846	-\$1,262,780	-\$10,857			-\$1,373,637	-\$2,648,846
10	Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0				\$0	\$0				\$0	\$0	-\$939,599	-\$2,867,041		\$1,927,442	\$0	\$11,687	\$33,243		-\$21,556	\$1,927,442
11	Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0				\$0	\$0				\$0	\$0		\$8,695,918		-\$8,695,918	\$0		\$154,327		-\$154,327	-\$8,695,918
12	Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
13	Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
14	Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			\$0	-\$19,315,324	\$0	\$0	-\$19,315,324	\$0	-\$2,362,644	\$0	\$0	-\$2,362,644	-\$19,315,324	\$3,690,792	-\$807,470	\$220,001	-\$14,597,061	-\$2,362,644	-\$219,689	\$63,521	-\$1,941	-\$2,647,795	-\$14,597,061
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$0	-\$22,392,592	\$0	\$0	-\$22,392,592	\$0	-\$2,409,251	\$0	\$0	-\$2,409,251	-\$22,392,592	\$2,632,729	-\$3,884,740	\$219,999	-\$15,655,124	-\$2,409,251	-\$257,301	\$52,972	\$2,132	-\$2,717,393	-\$15,655,124
RSVA - Global Adjustment			1589	\$0	\$3,077,268	\$0	\$0	\$3,077,268	\$0	\$46,608	\$0	\$46,608	\$3,077,268	\$1,058,063	\$3,077,270	\$2	\$1,058,063	\$46,608	\$37,612	\$10,549	-\$4,073	\$69,598	\$1,058,063
Group 2 Accounts																							
15	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
16	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
17	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508															\$0	\$0				\$0	\$0
17	Variance - Ontario Clean Energy Benefit Act ³	1508															\$0	\$0				\$0	\$0
18	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508															\$0	\$0				\$0	\$0
19	Carrying Charges	1508															\$0	\$0				\$0	\$0
19	Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
20	Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
21	Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
22	Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
23	Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
24	Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
25	RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
26	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	\$0	\$0	\$0	\$0	\$0	\$0
27	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
28	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				\$0	\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)			\$0	-\$19,315,324	\$0	\$0	-\$19,315,324	\$0	-\$2,362,644	\$0	\$0	-\$2,362,644	-\$19,315,324	\$3,690,792	-\$807,470	\$220,001	-\$14,597,061	-\$2,362,644	-\$219,689	\$63,521	-\$1,941	-\$2,647,795	-\$14,597,061
29	LRAM Variance Account	1568					\$0					\$0					\$0	\$0				\$0	\$0
Total including Account 1568			\$0	-\$19,315,324	\$0	\$0	-\$19,315,324	\$0	-\$2,362,644	\$0	\$0	-\$2,362,644	-\$19,315,324	\$3,690,792	-\$807,470	\$220,001	-\$14,597,061	-\$2,362,644	-\$219,689	\$63,521	-\$1,941	-\$2,647,795	-\$14,597,061
30	Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
31	Renewable Generation Connection OM&A Deferral Account	1532	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
32	Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
33	Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
34	Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
35	Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
36	Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
37	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁶	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁷	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
40	Smart Meter OM&A Variance ⁸	1556	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0
41	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁹	1575																					
42	Accounting Changes Under CGAAP Balance + Return Component ⁹	1576																					

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).

¹ Do not include interest, adjustments, or OEB approved dispositions in this column.

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposed balances, please provide amounts for adjustments and include supporting documentation.

³ As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit.

⁴ By way of exception, The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes. The Board expects that any principal balances in "Sub-account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

⁵ Please describe "other" components of 1508 and add more component lines if necessary.

⁶ Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guidelines: Smart Meter Disposition and Cost Recovery (G-2011-0001)

⁷ The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders.

⁸ In the "Adjustments during 2015" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please

2016 Deferral/Variance Account Workform

2012											2013												
Account Descriptions	Account Number	Transactions' Debit/ (Credit) during 2012	Board-Approved Disposition during 2012	Principal Adjustments ² during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Interest Adjustments ³ during 2012	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan-1-13	Transactions' Debit/ (Credit) during 2013	Board-Approved Disposition during 2013	Principal Adjustments ³ during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Interest Adjustments ³ during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions' Debit/ (Credit) during 2014	Board-Approved Disposition during 2014
Group 1 Accounts																							
LV Variance Account	1550	\$16,683			\$132,451	\$1,571	\$1,801			\$3,372	\$132,451	\$288,057	\$117,339		\$303,169	\$3,372	\$2,248	\$1,702		\$3,918	\$303,169	\$287,710	\$15,111
Smart Metering Entity Charge Variance Account	1551				\$0	\$0				\$0	\$0	\$-17,911			\$-17,911	\$0		\$-71		\$71	\$-17,911	\$18,781	\$0
RSVA - Wholesale Market Service Charge	1580	-\$6,544,300			-\$12,063,058	-\$59,244	-\$125,746			-\$183,990	-\$12,063,058	-\$3,416,530	-\$5,577,002	\$16,968	-\$9,686,018	-\$183,990	-\$134,977	-\$81,126		-\$237,841	-\$9,686,018	-\$750,596	-\$6,486,056
RSVA - Retail Transmission Network Charge	1584	\$177,338			\$809,320	\$26,118	\$12,236			\$38,354	\$809,320	\$3,378,169	\$658,101		\$3,529,388	\$38,354	\$24,798	\$9,290		\$53,662	\$3,529,388	\$3,491,680	\$151,219
RSVA - Retail Transmission Connection Charge	1586	-\$76,745			-\$247,088	\$700	-\$2,601			-\$1,901	-\$247,088	\$1,314,694	-\$169,643		\$1,237,249	-\$1,901	\$5,832	-\$2,504		\$6,435	\$1,237,249	\$2,601,536	-\$77,445
RSVA - Power (excluding Global Adjustment)	1588	-\$541,508			-\$1,572,910	-\$19,575	-\$3,472			-\$23,048	-\$1,572,910	\$924,467	-\$1,050,978	-\$4,668,527	-\$4,265,594	\$23,046	\$11,468	-\$15,162	-\$60,232	-\$56,848	-\$4,265,594	-\$652,173	-\$521,933
RSVA - Global Adjustment	1589	-\$3,235,246			-\$2,177,183	\$69,598	\$495			\$70,093	-\$2,177,183	-\$1,669,046	\$1,127,661	-\$4,668,527	-\$305,363	\$70,093	-\$16,959	\$15,553	\$60,232	\$97,613	-\$305,363	\$1,473,744	-\$3,304,844
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595				-\$265,050	-\$118,445	-\$3,896			-\$1,122,341	-\$265,050	-\$1,122,341	-\$3,896		-\$1,126,238	-\$265,050		-\$3,896		-\$1,126,238	-\$265,050		
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$2,840,650			\$191,804	-\$1,373,637	-\$5,707			-\$1,379,343	\$191,804	-\$1,379,343	\$2,820		-\$1,376,524	\$191,804		\$2,820		-\$1,376,524	\$191,804		
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$2,230,637			-\$303,195	-\$21,556	\$13,366			-\$8,187	-\$303,195	-\$8,187	-\$4,457		-\$312,644	-\$303,195		-\$4,457		-\$312,644	-\$303,195		
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$9,300,673			\$604,756	-\$154,327	-\$65,930			-\$220,257	\$604,756	-\$220,257	\$8,890		-\$211,367	\$604,756		\$8,890		-\$211,367	\$604,756		
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		-\$2,039,038	-\$493,722	\$1,545,316	\$0		-\$1,284,828	\$2,207	\$1,287,035	\$1,545,316	-\$2,940,696			-\$1,395,360	\$1,287,035		\$1,789	\$1,308	\$1,280,129	-\$1,395,360		
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595				\$0	\$0				\$0	\$0	\$5,370,489	\$4,894,519		\$475,969	\$0		\$30,180	\$72,247		\$475,969		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595				\$0	\$0				\$0	\$0				\$0					\$0	\$0	\$10,296,124	\$10,223,947
Group 1 Sub-Total (including Account 1589 - Global Adjustment)																							
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)																							
RSVA - Global Adjustment	1589	-\$3,235,246	\$0	\$0	-\$2,177,183	\$69,598	\$495	\$0	\$0	\$70,093	-\$2,177,183	-\$1,669,046	\$1,127,661	-\$4,668,527	-\$305,363	\$70,093	-\$16,959	\$15,553	\$60,232	\$97,613	-\$305,363	\$1,473,744	-\$3,304,844
Group 2 Accounts																							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508				\$0	\$0				\$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	1508				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Variance - Ontario Clean Energy Benefit Act ⁴	1508				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Carrying Charges	1508				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
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				\$0	\$0		
Misc. Deferred Debits	1525				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Board-Approved CDM Variance Account	1567				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Extra-Ordinary Event Costs	1572				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Deferred Rate Impact Amounts	1574				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
RSVA - One-time	1582				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Other Deferred Credits	2425				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0		
Group 2 Sub-Total																							
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)																							
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)																							
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)																							
LRAM Variance Account																							
Total including Account 1568																							
Renewable Generation Connection Capital Deferral Account																							
Renewable Generation Connection OMA&A Deferral Account																							
Renewable Generation Connection Funding Adder Deferral Account																							
Smart Grid Capital Deferral Account																							
Smart Grid OMA&A Deferral Account																							
Smart Grid Funding Adder Deferral Account																							
Retail Cost Variance Account - STR																							
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵																							
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵																							
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵																							
Smart Meter OMA&A Variance ⁵																							
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶																							
Accounting Changes Under CGAAP Balance + Return Component ⁶																							

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).

Do not include interest, adjustments, or OEB approved dispositions in this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Jan

balances in "Sub-account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act"

Please describe "other" components of 1508 and add more component lines if necessary.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders.

In the "Adjustments during 2015" column of the continuity schedule, please enter the amounts to be included in the

Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please

2016 Deferral/Variance Account Workform

2014										2015				Projected Interest on Dec-31-14 Balances		2.1.7 RRR		
Account Descriptions	Account Number	Principal Adjustments ¹ during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Interest Adjustments ² during 2014	Closing Interest Amounts as of Dec-31-14	Principal Disposition during 2015 - Instructed by Board	Interest Disposition during 2015 - Instructed by Board	Closing Principal Balance as of Dec-31-14 Adjusted for Dispositions during 2015	Closing Interest Balance as of Dec-31-14 Adjusted for Dispositions during 2015	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31-14 balance adjusted for disposition during 2014 ⁴	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31-14 balance adjusted for disposition during 2015 ⁵	Total Claim	As of Dec 31-14	Variance RRR vs. 2014 Balance (Principal + Interest)	
Group 1 Accounts																		
LV Variance Account	1550		\$575,767	\$3,918	\$6,270	\$1,892		\$8,295	\$288,058	\$6,482	\$287,710	\$1,813	\$3,431		\$292,954	\$584,063	\$0	
Smart Metering Entity Charge Variance Account	1551		-\$36,692	-\$71	-\$365	\$0	-\$436	-\$17,911	-\$334	-\$18,781	-\$102	-\$224	-\$102	-\$224	-\$19,107	-\$37,128	-\$0	
RSVA - Wholesale Market Service Charge	1580	-\$428,586	-\$4,579,145	-\$237,841	-\$28,009	-\$198,209		-\$67,641	-\$3,399,963	-\$184,958	-\$1,179,182	\$117,316	-\$14,092		-\$1,091,508	-\$4,648,786	-\$0	
RSVA - Retail Transmission Network Charge	1584		\$6,869,850	\$53,862	\$73,266	\$31,287		\$95,832	\$3,378,169	\$74,457	\$3,491,680	\$21,374	\$41,638		\$3,564,688	\$6,965,681	-\$0	
RSVA - Retail Transmission Connection Charge	1586		\$3,916,230	\$6,435	\$35,834	-\$536		\$42,805	\$1,314,694	\$25,159	\$2,601,536	\$17,647	\$31,023		\$2,660,209	\$3,959,035	-\$0	
RSVA - Power (excluding Global Adjustment)	1588	-\$2,337,699	-\$6,833,933	-\$56,649	-\$82,951	-\$15,957		-\$124,043	-\$3,744,961	-\$103,803	\$2,889,873	-\$20,441	-\$34,462		-\$2,944,719	-\$6,757,977	-\$0	
RSVA - Global Adjustment	1589	\$5,344,769	\$9,817,994	\$97,813	\$92,779	\$5,959		\$184,633	\$2,999,481	\$87,366	\$6,818,513	\$97,267	\$81,311		\$6,997,092	\$10,002,627	-\$0	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595		-\$265,050	-\$1,126,238	-\$3,896			-\$1,130,134	-\$265,050	-\$1,130,134	\$0	\$0	\$0		\$0	-\$1,395,184	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		\$191,804	-\$1,376,524	\$2,820			-\$1,373,704	\$191,804	-\$1,373,704	\$0	\$0	\$0		\$0	-\$1,181,900	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595		-\$303,195	-\$12,644	-\$4,457			-\$17,101	-\$303,195	-\$17,101	\$0	\$0	\$0		\$0	-\$320,296	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595		\$604,756	-\$211,367	\$8,890			-\$202,477	\$604,756	-\$202,477	\$0	\$0	\$0		\$0	\$402,278	-\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595		-\$1,395,380	\$1,290,129	-\$20,512			\$1,269,617	-\$1,395,380	\$1,269,617	\$0	\$0	\$0		\$0	-\$125,763	-\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595		\$475,969	-\$102,427	\$6,987			-\$95,431	\$475,969	-\$95,431	\$0	\$0	\$0		\$0	\$380,538	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595		\$72,177	\$0	\$174,451	\$175,164		-\$713			\$72,177	-\$713	\$861		\$72,324	\$71,463	-\$0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)																		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,766,285	\$9,311,151	-\$1,671,603	\$261,105	\$0	\$0	-\$1,410,498	\$127,372	-\$1,644,660	\$9,183,780	\$234,161	\$109,517	\$0	\$9,527,458	\$7,900,652	\$19,668,831	
RSVA - Global Adjustment	1589	\$5,344,769	\$9,817,994	\$97,813	\$92,779	\$5,959	\$0	\$184,633	\$2,999,481	\$87,366	\$6,818,513	\$97,267	\$81,311	\$0	\$6,997,092	\$10,002,627	\$10,210,177	
Group 2 Accounts																		
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		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Variance - Ontario Clean Energy Benefit Act ⁶	1508		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Carrying Charges	1508		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Other Regulatory Assets - Sub-Account - Other ⁴	1508		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Retail Cost Variance Account - Retail	1518		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Misc. Deferred Debits	1525		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
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	
Group 2 Sub-Total																		
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PLIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
PLIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Input Tax Credits (ITCs)			\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)																		
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$2,578,484	\$9,311,151	-\$1,671,603	\$261,105	\$0	\$0	-\$1,410,498	\$127,372	-\$1,644,660	\$9,183,780	\$234,161	\$109,517	\$0	\$9,527,458	\$7,900,652	-\$19,668,831	
LRAM Variance Account																		
LRAM Variance Account	1568		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Total including Account 1568																		
Total including Account 1568		\$2,578,484	\$9,311,151	-\$1,671,603	\$261,105	\$0	\$0	-\$1,410,498	\$127,372	-\$1,644,660	\$9,183,780	\$234,161	\$109,517	\$0	\$9,527,458	\$7,900,652	-\$19,668,831	
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		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁷	1555		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁸	1555		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁹	1555		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Smart Meter OM&A Variance ⁹	1556		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶																		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575		\$0	\$0				\$0			\$0	\$0			\$0		\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576		\$0	\$0				\$0			\$0	\$0			\$0		\$0	

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).

Do not include interest, adjustments, or OEB approved dispositions in this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Jan

balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act"

Please describe "other" components of 1508 and add more component lines if necessary.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The Board requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders.

In the "Adjustments during 2015" column of the continuity schedule, please enter the amounts to be included in the

Account 1575 and 1576 rate rider calculation from the applicable Chapter 2 appendices. For Account 1575, please

2016 Deferral/Variance Account Workform

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

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	Units	# of Customers	Total Metered kWh	Total Metered kW	Billed kWh for Non-RPP Customers	Billed kW for Non-RPP Customers	Distribution Revenue ¹	Billed kWh for Wholesale Market Participants (WMP)	Billed kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)
RESIDENTIAL	kWh	222,272	1,637,504,596	-	145,300,486	-		-	-	1,637,504,596
GENERAL SERVICE LESS THAN 50 KW	kWh	18,494	591,826,169	-	85,507,587	-		-	-	591,826,169
GENERAL SERVICE 50 TO 4,999 KW	kW	2,230	1,857,725,645	5,099,311	1,643,027,830	4,509,983		7,677,762	21,075	1,850,047,883
LARGE USE (1)	kW	6	268,114,275	538,661	268,114,275	538,661		39,177,870	106,758	228,936,405
LARGE USE (2)	kW	5	1,129,733,027	2,021,163	1,129,733,027	2,021,163		747,835,381	1,211,580	381,897,646
UNMETERED SCATTERED LOAD	kWh	1,857	11,174,331	-	2,198,262	-		-	-	11,174,331
SENTINEL LIGHTING	kW	248	418,980	1,185	3,853	11		-	-	418,980
STREET LIGHTING	kW	4	39,602,538	109,948	39,374,387	109,315		-	-	39,602,538
STANDBY POWER	kW	-	-	300,137	-	-		-	-	-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
						-				-
Total		245,116	5,536,099,561	8,070,407	3,313,259,709	7,179,133	\$ -	794,691,013	1,339,413	4,741,408,548

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.

³ Enter the percentage of the balance in account 1589 allocated to Class A customers. Distributors typically settle GA costs with Class A customers on the basis of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in 1589 should be allocated to a distributor's Class A customers.

Total Metered kW <u>less</u> WMP Demand (if applicable)	GA Allocator for Class A, Non-WMP Customers (if applicable) ³	Billed kWh for Class A, Non- WMPs Customers (if applicable)	Billed kW for Class A Non-WMP Customers (if applicable)	Billed kWh for Non-RPP Customers LESS Class A Consumption	Billed kW for Non-RPP Customers LESS Class A Demand	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1595 Recovery Share Proportion (2011) ²
-		-	-	145,300,486	-				
-		-	-	85,507,587	-				
5,078,236		35,137,716.05	79,009.26	1,600,212,352	4,409,899				
431,903		201,978,065	383,602	26,958,341	48,302				
809,583		381,897,646	809,583	0	-				
-		-	-	2,198,262	-				
1,185		-	-	3,853	11				
109,948		-	-	39,374,387	109,315				
300,137		-	-	-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
-				-	-				
6,730,994	0%	619,013,427	1,272,194	1,899,555,269	4,567,526	0%	0%	0%	0%

1595 Recovery Share Proportion (2012) ²	1595 Recovery Share Proportion (2013) ²	1595 Recovery Share Proportion (2014) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
0%		0%	\$ -

Balance as per Sheet 2

\$ -

Variance

\$ -

2016 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	LARGE USE (1)	LARGE USE (2)	UNMETERED SCATTERED LOAD	SENTINEL LIGHTING
LV Variance Account	1550	292,954	kWh	86,652	31,318	98,305	14,188	59,782	591	22
Smart Metering Entity Charge Variance Account	1551	(19,107)	# of Customers	(17,639)	(1,468)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,075,928)	kWh	(371,585)	(134,298)	(419,816)	(51,951)	(86,661)	(2,536)	(95)
RSVA - Retail Transmission Network Charge	1584	3,554,693	kWh	1,051,431	380,008	1,192,833	172,154	725,394	7,175	269
RSVA - Retail Transmission Connection Charge	1586	2,650,205	kWh	783,896	283,315	889,318	128,350	540,818	5,349	201
RSVA - Power (excluding Global Adjustment)	1588	(2,944,775)	kWh	(1,017,015)	(367,569)	(1,149,020)	(142,187)	(237,187)	(6,940)	(260)
RSVA - Global Adjustment	1589	6,997,092	Non-RPP kWh	535,220	314,971	5,894,449	99,302	0	8,097	14
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(0)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(0)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	72,324	kWh	21,392	7,732	24,269	3,503	14,759	146	5
Total of Group 1 Accounts (excluding 1589)		2,530,366		537,131	199,037	635,890	124,057	1,016,905	3,786	142
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		0		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	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	0
Total of Account 1562 and Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		6,551,070		1,925,732	700,905	2,204,726	318,195	1,340,754	13,262	497
Total of Account 1580 and 1588 (not allocated to WMPs)		(4,020,703)		(1,388,600)	(501,867)	(1,568,836)	(194,138)	(323,848)	(9,476)	(355)
Balance of Account 1589 Allocated to Non-WMPs		6,997,092		535,220	314,971	5,894,449	99,302	0	8,097	14
Balance of Account 1589 allocated to Class A Non-WMP Customers		0		0	0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		0		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0		0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$28.55								
1589/total kwh		\$0.0013								

2016 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator	STREET LIGHTING	STANDBY POWER				
LV Variance Account	1550	292,954	kWh	2,096	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(19,107)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,075,928)	kWh	(8,987)	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	3,554,693	kWh	25,429	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	2,650,205	kWh	18,958	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(2,944,775)	kWh	(24,596)	0	0	0	0	0
RSVA - Global Adjustment	1589	6,997,092	Non-RPP kWh	145,037	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	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(0)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	72,324	kWh	517	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		2,530,366		13,417	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		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 - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0		0	0	0	0	0	0
Total of Account 1562 and Account 1592		0		0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		6,551,070		47,000	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(4,020,703)		(33,583)	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		6,997,092		145,037	0	0	0	0	0
Balance of Account 1589 allocated to Class A Non-WMP Customers		0		0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		0		0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0		0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$28.55							
1589/total kwh		\$0.0013							



Ontario Energy Board

2016 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	292,954	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(19,107)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,075,928)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	3,554,693	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	2,650,205	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(2,944,775)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	6,997,092	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(0)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(0)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	72,324	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		2,530,366		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		0		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	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	0
Total of Account 1562 and Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		6,551,070		0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(4,020,703)		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		6,997,092		0	0	0	0	0	0	0
Balance of Account 1589 allocated to Class A Non-WMP Customers		0		0	0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		0		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0		0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		\$28.55								
1589/total kwh		\$0.0013								

2016 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

1

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

1550, 1551, 1584, 1586, 1595

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	1,637,504,596	\$ 1,925,732	0.0012 \$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	591,826,169	\$ 700,905	0.0012 \$/kWh
GENERAL SERVICE 50 TO 4,999 KW	kW	5,099,311	\$ 2,204,726	0.4324 \$/kW
LARGE USE (1)	kW	538,661	\$ 318,195	0.5907 \$/kW
LARGE USE (2)	kW	2,021,163	\$ 1,340,754	0.6634 \$/kW
UNMETERED SCATTERED LOAD	kWh	11,174,331	\$ 13,262	0.0012 \$/kWh
SENTINEL LIGHTING	kW	1,185	\$ 497	0.4195 \$/kW
STREET LIGHTING	kW	109,948	\$ 47,000	0.4275 \$/kW
STANDBY POWER	kW	300,137	\$ -	- \$/kW
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 6,551,070	

1580 and 1588

6	\$/kWh
6	\$/kWh
6	\$/kW
6	\$/kW
6	\$/kW
6	\$/kWh
6	\$/kW
6	\$/kW
6	\$/kW

Balance of Account 1589 Allocated to Non-WMPs

	\$/kWh
	\$/kWh
	\$/kW
	\$/kW
	\$/kW
	\$/kWh
	\$/kW
	\$/kW
	\$/kW

APPENDIX G
2016 COST ALLOCATION MODEL

 Ontario Energy Board

2016 Cost Allocation Model

Sheet 16.1 Revenue Worksheet - 2016 Cost Allocation

Miscellaneous Revenue (RRWF 5. cell F48)	5,716,509
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[illegible]



2016 Cost Allocation Model

EB-2015-0075

Sheet I6.2 Customer Data Worksheet - 2016 Cost Allocation

			1	2	3	5	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	\$1,486,970	\$1,330,554	\$130,243	\$26,174	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$894,324	\$645,686	\$112,163	\$94,783	\$35,167		\$109	\$80	\$6,336	\$0
Number of Bills	CNB	1,545,742	1,360,304	133,154.88	26,758.83	72	60.00	48.00	2,976.00	22,284.00	84
Number of Devices	CDEV							52,356			
Number of Connections (Unmetered)	CCON	43,268						39,842	395	3,031	
Total Number of Customers	CCA	245,116	222,272	18,494	2,230	6	5	4	248	1,857	
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	247,511	222,272	18,494	2,230	6	5	4,504			
Line Transformer Customer Base	CCLT	247,245	222,272	18,494	1,975	-	-	4,504			
Secondary Customer Base	CCS	241,702	222,272	18,494	937	-	-				
Weighted - Services	CWCS	250,664	222,272	26,631	1,761	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	45,661,861	33,118,517	6,139,920	5,833,425	315,000	255,000	-	-	-	-
Weighted Meter Reading	CWMR	3,094,539	1,360,304	133,155	1,593,221	4,287	3,572	-	-	-	-
Weighted Bills	CWNB	1,645,751	1,360,304	141,144	114,528	6,942	10,123	81	1,488	11,142	-

Bad Debt Data

Historic Year:	2010	1,536,562	1,374,929	134,586	27,047						
Historic Year:	2011	1,549,348	1,386,370	135,706	27,272						
Historic Year:	2012	1,375,000	1,230,362	120,435	24,203						
Three-year average		1,486,970	1,330,554	130,243	26,174	-	-	-	-	-	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 18 Demand Data Worksheet - 2016 Cost Allocation

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 Large Use 5-14.9 MW	6 Large Use 2	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	932,671	375,372	104,918	307,810	23,817	116,478	-	-	1,002	3,274
Bulk Delivery CP	BCP1	932,671	375,372	104,918	307,810	23,817	116,478	-	-	1,002	3,274
Total Sytem CP	DCP1	932,671	375,372	104,918	307,810	23,817	116,478	-	-	1,002	3,274
4 CP											
Transformation CP	TCP4	3,600,255	1,386,674	386,001	1,149,780	116,626	534,327	7,084	58	4,625	15,079
Bulk Delivery CP	BCP4	3,600,255	1,386,674	386,001	1,149,780	116,626	534,327	7,084	58	4,625	15,079
Total Sytem CP	DCP4	3,600,255	1,386,674	386,001	1,149,780	116,626	534,327	7,084	58	4,625	15,079
12 CP											
Transformation CP	TCP12	9,817,308	3,387,239	1,054,279	3,160,986	395,266	1,724,421	51,332	597	15,431	27,758
Bulk Delivery CP	BCP12	9,817,308	3,387,239	1,054,279	3,160,986	395,266	1,724,421	51,332	597	15,431	27,758
Total Sytem CP	DCP12	9,817,308	3,387,239	1,054,279	3,160,986	395,266	1,724,421	51,332	597	15,431	27,758
NON CO. INCIDENT PEAK											
1 NCP											
Classification NCP from											
Load Data Provider	DNCP1	1,135,173	396,127	138,524	324,934	49,686	191,322	7,508	152	1,908	25,011
Primary NCP	PNCP1	1,135,173	396,127	138,524	324,934	49,686	191,322	7,508	152	1,908	25,011
Line Transformer NCP	LTNCP1	735,261	396,127	138,524	191,042	-	-	7,508	152	1,908	-
Secondary NCP	SNCP1	680,692	396,127	138,524	136,472	-	-	7,508	152	1,908	-
4 NCP											
Classification NCP from											
Load Data Provider	DNCP4	4,319,696	1,478,962	517,622	1,238,982	190,132	756,527	29,972	512	6,941	100,046
Primary NCP	PNCP4	4,319,696	1,478,962	517,622	1,238,982	190,132	756,527	29,972	512	6,941	100,046
Line Transformer NCP	LTNCP4	2,762,454	1,478,962	517,622	728,446	-	-	29,972	512	6,941	-
Secondary NCP	SNCP4	2,554,381	1,478,962	517,622	520,373	-	-	29,972	512	6,941	-
12 NCP											
Classification NCP from											
Load Data Provider	DNCP12	11,406,327	3,756,960	1,353,227	3,440,881	514,728	1,931,362	88,948	1,211	18,873	300,137
Primary NCP	PNCP12	11,406,327	3,756,960	1,353,227	3,440,881	514,728	1,931,362	88,948	1,211	18,873	300,137
Line Transformer NCP	LTNCP12	7,242,247	3,756,960	1,353,227	2,023,028	-	-	88,948	1,211	18,873	-
Secondary NCP	SNCP12	6,664,389	3,756,960	1,353,227	1,445,170	-	-	88,948	1,211	18,873	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 01 Revenue to Cost Summary Worksheet - 2016 Cost Allocation
Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Assets	Total	1	2	3	5	6	7	8	9	11
			Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
crev mi	Distribution Revenue at Existing Rates	\$109,100,990	\$67,310,697	\$14,663,581	\$20,430,487	\$2,368,538	\$682,401	\$2,438,489	\$41,392	\$436,491	\$728,914
	Miscellaneous Revenue (mi)	\$5,716,509	\$3,804,699	\$676,112	\$957,766	\$138,093	\$20,501	\$38,634	\$2,916	\$29,026	\$48,763
	Miscellaneous Revenue Input equals Output										
	Total Revenue at Existing Rates	\$114,817,499	\$71,115,396	\$15,339,693	\$21,388,253	\$2,506,631	\$702,902	\$2,477,122	\$44,308	\$465,517	\$777,677
	Factor required to recover deficiency (1 + D)	1.0418									
di cu ad dep INPUT INT	Distribution Revenue at Status Quo Rates	\$113,657,499	\$70,121,871	\$15,275,993	\$21,283,749	\$2,467,458	\$710,901	\$2,540,330	\$43,121	\$454,721	\$759,356
	Miscellaneous Revenue (mi)	\$5,716,509	\$3,804,699	\$676,112	\$957,766	\$138,093	\$20,501	\$38,634	\$2,916	\$29,026	\$48,763
	Total Revenue at Status Quo Rates	\$119,374,008	\$73,926,569	\$15,952,105	\$22,241,515	\$2,605,551	\$731,401	\$2,578,963	\$46,037	\$483,747	\$808,119
	Expenses										
	Distribution Costs (di)	\$26,082,588	\$14,064,420	\$3,860,412	\$6,442,608	\$688,006	\$175,894	\$411,026	\$9,581	\$88,262	\$342,379
NI	Customer Related Costs (cu)	\$16,053,226	\$12,809,970	\$1,618,508	\$1,302,151	\$2,670	\$82,713	\$92,326	\$8,803	\$66,085	\$0
	General and Administration (ad)	\$18,698,937	\$11,898,962	\$2,437,632	\$3,453,642	\$339,753	\$113,823	\$225,029	\$8,139	\$68,413	\$153,543
	Depreciation and Amortization (dep)	\$25,336,933	\$15,081,770	\$3,706,266	\$5,298,470	\$444,971	\$119,818	\$370,599	\$9,732	\$86,208	\$219,099
	PILs (INPUT)	\$4,737,232	\$2,746,303	\$682,875	\$1,047,859	\$108,643	\$3,793	\$73,992	\$1,862	\$16,521	\$55,384
	Interest	\$9,900,987	\$5,739,872	\$1,427,233	\$2,190,064	\$227,068	\$7,926	\$154,647	\$3,891	\$34,530	\$115,755
NI	Total Expenses	\$100,809,902	\$62,341,297	\$13,732,926	\$19,734,793	\$1,881,112	\$503,967	\$1,327,620	\$42,008	\$360,020	\$886,159
	Direct Allocation	\$423,436	\$0	\$0	\$0	\$0	\$423,436	\$0	\$0	\$0	\$0
	Allocated Net Income (NI)	\$18,140,670	\$10,516,642	\$2,614,988	\$4,012,653	\$416,036	\$14,523	\$283,346	\$7,130	\$63,267	\$212,087
	Revenue Requirement (includes NI)	\$119,374,008	\$72,857,939	\$16,347,913	\$23,747,446	\$2,297,147	\$941,926	\$1,610,965	\$49,138	\$423,286	\$1,098,246
	Revenue Requirement Input equals Output										
dp gp accum dep co	Rate Base Calculation										
	Net Assets										
	Distribution Plant - Gross	\$451,280,265	\$263,747,927	\$65,361,636	\$98,451,635	\$9,700,902	\$443,714	\$6,926,068	\$176,640	\$1,566,392	\$4,905,349
	General Plant - Gross	\$80,263,958	\$46,031,681	\$11,461,976	\$17,601,345	\$1,822,758	\$860,841	\$1,245,837	\$31,371	\$278,312	\$829,836
	Accumulated Depreciation	(\$105,446,451)	(\$63,336,172)	(\$15,396,716)	(\$21,673,467)	(\$1,758,259)	(\$561,640)	(\$1,480,289)	(\$349,431)	(\$349,318)	(\$861,168)
COP	Capital Contribution	(\$14,506,035)	(\$8,091,706)	(\$2,151,827)	(\$3,416,136)	(\$335,361)	\$0	(\$266,885)	(\$6,902)	(\$60,775)	(\$176,443)
	Total Net Plant	\$411,591,736	\$238,351,730	\$59,275,069	\$90,963,376	\$9,430,049	\$742,915	\$6,424,731	\$161,678	\$1,434,612	\$4,807,575
	Directly Allocated Net Fixed Assets	\$3,797,333	\$0	\$0	\$0	\$0	\$3,797,333	\$0	\$0	\$0	\$0
	Cost of Power (COP)	\$583,073,609	\$202,064,859	\$72,541,816	\$227,255,654	\$28,004,888	\$46,716,034	\$5,045,136	\$54,373	\$1,390,848	\$0
	OM&A Expenses	\$60,834,751	\$38,773,352	\$7,916,552	\$11,198,400	\$1,100,429	\$372,430	\$728,382	\$26,523	\$222,760	\$495,922
COP	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$643,908,360	\$240,838,211	\$80,458,368	\$238,454,055	\$29,105,318	\$47,088,464	\$5,773,518	\$80,896	\$1,613,608	\$495,922
	Working Capital	\$77,269,003	\$28,900,585	\$9,655,004	\$28,614,487	\$3,492,638	\$5,650,616	\$692,822	\$9,708	\$193,633	\$59,511
	Total Rate Base	\$492,658,073	\$267,252,315	\$68,930,073	\$119,577,863	\$12,922,687	\$10,190,864	\$7,117,553	\$171,386	\$1,628,245	\$4,867,086
COP	Rate Base Input equals Output										
	Equity Component of Rate Base	\$197,063,229	\$106,900,926	\$27,572,029	\$47,831,145	\$5,169,075	\$4,076,346	\$2,847,021	\$68,554	\$651,298	\$1,946,834
	Net Income on Allocated Assets	\$18,140,670	\$11,585,272	\$2,219,180	\$2,506,722	\$724,439	(\$196,002)	\$1,251,344	\$4,028	\$123,727	(\$78,040)
	Net Income on Direct Allocation Assets	\$186,211	\$0	\$0	\$0	\$0	\$186,211	\$0	\$0	\$0	\$0
	Net Income	\$18,326,880	\$11,585,272	\$2,219,180	\$2,506,722	\$724,439	(\$9,791)	\$1,251,344	\$4,028	\$123,727	(\$78,040)
COP	RATIOS ANALYSIS										
	REVENUE TO EXPENSES STATUS QUO%	100.00%	101.47%	97.58%	93.66%	113.43%	77.65%	160.09%	93.69%	114.28%	73.58%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$4,556,510)	(\$1,742,544)	(\$1,008,220)	(\$2,359,193)	\$209,483	(\$239,025)	\$866,157	(\$4,830)	\$42,231	(\$320,569)
	Deficiency Input equals Output										
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$1,068,630	(\$395,808)	(\$1,505,931)	\$308,403	(\$210,525)	\$967,998	(\$3,102)	\$60,460	(\$290,127)
COP	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	10.84%	8.05%	5.24%	14.01%	-0.24%	43.95%	5.88%	19.00%	-4.01%



Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0075

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - 2016 Cost Allocation

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
\$2.55	\$5.38	\$39.18	\$263.53	\$676.24	\$0.17	\$0.12	-\$0.04	0
\$3.54	\$7.46	\$54.96	\$579.22	\$960.48	\$0.25	\$0.22	\$0.06	0
\$14.70	\$20.44	\$95.04	\$1,364.53	\$2,225.38	\$2.38	\$10.21	\$7.17	0
\$15.72	\$39.14	\$358.02	\$22,822.65	\$3,807.46	\$2.82	\$5.18	\$8.13	\$0.00

APPENDIX H
2017 COST ALLOCATION MODEL

 Ontario Energy Board

2016 Cost Allocation Model

Sheet 16.1 Revenue Worksheet - 2017 Cost Allocation

Miscellaneous Revenue (RRWF 5. cell F48)	5,755,938
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[illegible]

2016 Cost Allocation Model

EB-2015-0075
Sheet I6.2 Customer Data Worksheet - 2017 Cost Allocation

			1	2	3	5	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	\$1,486,970	\$1,330,953	\$129,723	\$26,294	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$894,324	\$645,686	\$112,163	\$94,783	\$35,167		\$109	\$80	\$6,336	\$0
Number of Bills	CNB	1,557,705	1,371,420	133,667.29	27,093.38	72	60.00	48.00	2,976.00	22,284.00	84
Number of Devices	CDEV							52,328			
Number of Connections (Unmetered)	CCON	43,233						39,821	389	3,023	
Total Number of Customers	CCA	247,031	224,088	18,565	2,258	6	5	4	248	1,857	
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	249,456	224,088	18,565	2,258	6	5	4,534			
Line Transformer Customer Base	CCLT	249,190	224,088	18,565	2,003	-	-	4,534			
Secondary Customer Base	CCS	243,601	224,088	18,565	948	-	-				
Weighted - Services	CWCS	252,604	224,088	26,733	1,783	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	46,134,055	33,389,152	6,163,547	5,906,356	315,000	255,000	-	-	-	105,000
Weighted Meter Reading	CWMR	3,131,088	1,371,420	133,667	1,613,140	4,287	3,572	-	-	-	5,001
Weighted Bills	CWNB	1,658,842	1,371,420	141,687	115,960	6,942	10,123	81	1,488	11,142	-

Bad Debt Data

Historic Year:	2010	1,536,562	1,375,342	134,050	27,171						
Historic Year:	2011	1,549,348	1,386,786	135,165	27,397						
Historic Year:	2012	1,375,000	1,230,731	119,955	24,314						
Three-year average		1,486,970	1,330,953	129,723	26,294	-	-	-	-	-	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 18 Demand Data Worksheet - 2017 Cost Allocation

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 Large Use 5-14.9 MW	6 Large Use 2	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	934,885	375,881	104,955	306,575	24,296	118,823	-	-	982	3,374
Bulk Delivery CP	BCP1	934,885	375,881	104,955	306,575	24,296	118,823	-	-	982	3,374
Total Sytem CP	DCP1	934,885	375,881	104,955	306,575	24,296	118,823	-	-	982	3,374
4 CP											
Transformation CP	TCP4	3,611,124	1,388,552	386,137	1,145,167	118,974	545,083	7,083	56	4,533	15,539
Bulk Delivery CP	BCP4	3,611,124	1,388,552	386,137	1,145,167	118,974	545,083	7,083	56	4,533	15,539
Total Sytem CP	DCP4	3,611,124	1,388,552	386,137	1,145,167	118,974	545,083	7,083	56	4,533	15,539
12 CP											
Transformation CP	TCP12	9,852,757	3,391,826	1,054,649	3,148,303	403,223	1,759,135	51,323	571	15,122	28,605
Bulk Delivery CP	BCP12	9,852,757	3,391,826	1,054,649	3,148,303	403,223	1,759,135	51,323	571	15,122	28,605
Total Sytem CP	DCP12	9,852,757	3,391,826	1,054,649	3,148,303	403,223	1,759,135	51,323	571	15,122	28,605
NON CO. INCIDENT PEAK											
1 NCP											
Classification NCP from											
Load Data Provider	DNCP1	1,148,615	396,663	138,573	323,631	50,686	195,173	7,507	146	1,870	34,367
Primary NCP	PNCP1	1,148,615	396,663	138,573	323,631	50,686	195,173	7,507	146	1,870	34,367
Line Transformer NCP	LTNCP1	734,877	396,663	138,573	190,119	-	-	7,507	146	1,870	-
Secondary NCP	SNCP1	680,683	396,663	138,573	135,925	-	-	7,507	146	1,870	-
4 NCP											
Classification NCP from											
Load Data Provider	DNCP4	4,338,854	1,480,965	517,804	1,234,011	193,960	771,756	29,966	490	6,802	103,099.63
Primary NCP	PNCP4	4,338,854	1,480,965	517,804	1,234,011	193,960	771,756	29,966	490	6,802	103,100
Line Transformer NCP	LTNCP4	2,760,954	1,480,965	517,804	724,928	-	-	29,966	490	6,802	-
Secondary NCP	SNCP4	2,554,311	1,480,965	517,804	518,285	-	-	29,966	490	6,802	-
12 NCP											
Classification NCP from											
Load Data Provider	DNCP12	11,456,042	3,762,048	1,353,702	3,427,075	525,090	1,970,241	88,933	1,158	18,496	309,299
Primary NCP	PNCP12	11,456,042	3,762,048	1,353,702	3,427,075	525,090	1,970,241	88,933	1,158	18,496	309,299
Line Transformer NCP	LTNCP12	7,237,593	3,762,048	1,353,702	2,013,256	-	-	88,933	1,158	18,496	-
Secondary NCP	SNCP12	6,663,708	3,762,048	1,353,702	1,439,371	-	-	88,933	1,158	18,496	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 01 Revenue to Cost Summary Worksheet - 2017 Cost Allocation
Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Assets	Total	1	2	3	5	6	7	8	9	11
			Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
crev mi	Distribution Revenue at Existing Rates	\$114,186,334	\$70,475,625	\$15,712,807	\$21,964,210	\$2,452,287	\$813,472	\$1,477,558	\$43,120	\$450,316	\$796,940
	Miscellaneous Revenue (mi)	\$5,755,938	\$3,831,093	\$679,443	\$962,142	\$140,786	\$20,816	\$38,659	\$2,895	\$28,902	\$51,202
	Miscellaneous Revenue Input equals Output										
	Total Revenue at Existing Rates	\$119,942,272	\$74,306,717	\$16,392,250	\$22,926,352	\$2,593,074	\$834,288	\$1,516,217	\$46,014	\$479,218	\$848,141
di cu ad dep INPUT INT	Factor required to recover deficiency (1 + D)	1.0107									
	Distribution Revenue at Status Quo Rates	\$115,406,804	\$71,228,897	\$15,880,752	\$22,198,973	\$2,478,499	\$822,166	\$1,493,351	\$43,581	\$455,129	\$805,458
	Miscellaneous Revenue (mi)	\$5,755,938	\$3,831,093	\$679,443	\$962,142	\$140,786	\$20,816	\$38,659	\$2,895	\$28,902	\$51,202
	Total Revenue at Status Quo Rates	\$121,162,742	\$75,059,989	\$16,560,195	\$23,161,115	\$2,619,285	\$842,983	\$1,532,010	\$46,475	\$484,031	\$856,659
dp gp accum dep co	Expenses										
	Distribution Costs (di)	\$25,806,607	\$13,919,624	\$3,821,989	\$6,346,795	\$692,301	\$181,684	\$402,347	\$9,176	\$85,053	\$347,637
	Customer Related Costs (cu)	\$16,767,576	\$13,381,560	\$1,677,409	\$1,361,726	\$75,176	\$86,006	\$94,936	\$9,234	\$69,396	\$12,132
	General and Administration (ad)	\$19,154,311	\$12,253,514	\$2,480,700	\$3,485,515	\$347,696	\$120,148	\$225,510	\$8,260	\$69,394	\$163,574
NI	Depreciation and Amortization (dep)	\$25,125,272	\$14,986,470	\$3,673,666	\$5,197,026	\$435,652	\$149,621	\$364,828	\$9,433	\$84,023	\$224,553
	PILs (INPUT)	\$4,846,428	\$2,812,739	\$697,763	\$1,065,776	\$113,240	\$3,462	\$75,654	\$1,868	\$16,661	\$59,265
	Interest	\$10,165,603	\$5,899,848	\$1,463,589	\$2,235,514	\$237,527	\$7,262	\$158,687	\$3,917	\$34,948	\$124,310
	Total Expenses	\$101,865,797	\$63,253,755	\$13,815,117	\$19,692,352	\$1,901,593	\$548,183	\$1,321,963	\$41,889	\$359,475	\$931,471
NI	Direct Allocation	\$671,443	\$0	\$0	\$0	\$0	\$671,443	\$0	\$0	\$0	\$0
	Allocated Net Income (NI)	\$18,625,502	\$10,809,751	\$2,681,601	\$4,095,927	\$435,199	\$13,305	\$290,748	\$7,178	\$64,032	\$227,762
	Revenue Requirement (includes NI)	\$121,162,742	\$74,063,505	\$16,496,717	\$23,788,280	\$2,336,792	\$1,232,931	\$1,612,711	\$49,066	\$423,507	\$1,159,233
	Revenue Requirement Input equals Output										
dp gp accum dep co	Rate Base Calculation										
	Net Assets										
	Distribution Plant - Gross	\$483,549,185	\$283,207,113	\$69,990,807	\$104,706,977	\$10,497,303	\$449,949	\$7,389,875	\$185,140	\$1,650,704	\$5,471,317
	General Plant - Gross	\$85,710,943	\$48,962,214	\$12,160,170	\$18,584,225	\$1,972,511	\$1,353,845	\$1,321,576	\$32,643	\$291,175	\$1,032,584
COP	Accumulated Depreciation	(\$127,827,197)	(\$76,649,326)	(\$18,612,496)	(\$26,127,464)	(\$2,168,590)	(\$908,168)	(\$1,788,633)	(\$46,689)	(\$415,942)	(\$1,108,854)
	Capital Contribution	(\$14,506,035)	(\$8,100,259)	(\$2,154,081)	(\$3,399,224)	(\$339,554)	\$0	(\$265,881)	(\$6,753)	(\$59,813)	(\$180,469)
	Total Net Plant	\$426,926,936	\$247,419,742	\$61,384,400	\$93,764,514	\$9,961,669	\$895,627	\$6,656,937	\$164,345	\$1,466,124	\$5,213,578
	Directly Allocated Net Fixed Assets	\$6,046,981	\$0	\$0	\$0	\$0	\$6,046,981	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$567,601,525	\$196,714,706	\$70,532,517	\$219,982,629	\$27,765,702	\$46,317,039	\$4,912,397	\$50,700	\$1,325,836	\$0
	OM&A Expenses	\$61,728,494	\$39,554,698	\$7,980,098	\$11,194,036	\$1,115,173	\$387,838	\$722,794	\$26,671	\$223,842	\$523,343
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$629,330,018	\$236,269,404	\$78,512,615	\$231,176,665	\$28,880,876	\$46,704,877	\$5,635,190	\$77,370	\$1,549,678	\$523,343
COP	Working Capital	\$75,519,602	\$28,352,328	\$9,421,514	\$27,741,200	\$3,465,705	\$5,604,585	\$676,223	\$9,284	\$185,961	\$62,801
	Total Rate Base	\$508,493,519	\$275,772,070	\$70,805,914	\$121,505,714	\$13,427,374	\$12,547,193	\$7,333,160	\$173,630	\$1,652,085	\$5,276,379
	Rate Base Input equals Output										
	Equity Component of Rate Base	\$203,397,407	\$110,308,828	\$28,322,365	\$48,602,286	\$5,370,950	\$5,018,877	\$2,933,264	\$69,452	\$660,834	\$2,110,552
COP	Net Income on Allocated Assets	\$18,625,502	\$11,806,235	\$2,745,078	\$3,468,763	\$717,692	(\$376,643)	\$210,047	\$4,586	\$124,557	(\$74,811)
	Net Income on Direct Allocation Assets	\$290,457	\$0	\$0	\$0	\$0	\$290,457	\$0	\$0	\$0	\$0
	Net Income	\$18,915,959	\$11,806,235	\$2,745,078	\$3,468,763	\$717,692	(\$86,186)	\$210,047	\$4,586	\$124,557	(\$74,811)
	RATIOS ANALYSIS										
COP	REVENUE TO EXPENSES STATUS QUO%	100.00%	101.35%	100.38%	97.36%	112.09%	68.37%	95.00%	94.72%	114.29%	73.90%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$1,220,470)	\$243,212	(\$104,467)	(\$861,927)	\$256,282	(\$398,643)	(\$96,494)	(\$3,052)	\$55,711	(\$311,091)
	Deficiency Input Does Not Equal Output										
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$996,484	\$63,477	(\$627,166)	\$282,493	(\$389,948)	(\$80,701)	(\$2,591)	\$60,525	(\$302,573)
COP	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	10.70%	9.69%	7.14%	13.36%	-1.72%	7.16%	6.60%	18.85%	-3.54%



Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0075

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - 2017 Cost Allocation

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
\$2.55	\$5.36	\$39.14	\$257.68	\$676.31	\$0.17	\$0.12	-\$0.04	0
\$3.51	\$7.38	\$54.42	\$563.61	\$955.87	\$0.26	\$0.23	\$0.07	0
\$14.94	\$20.74	\$96.41	\$1,392.13	\$2,297.20	\$2.38	\$10.34	\$7.23	0
\$18.83	\$41.83	\$382.92	\$23,484.63	\$4,478.85	\$1.71	\$5.54	\$8.46	\$0.00

APPENDIX I
2018 COST ALLOCATION MODEL

 Ontario Energy Board

2016 Cost Allocation Model

Sheet 16.1 Revenue Worksheet - 2018 Cost Allocation

Miscellaneous Revenue (RRWF 5. cell F48)	5,866,199
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[illegible]



2016 Cost Allocation Model

EB-2015-0075

Sheet I6.2 Customer Data Worksheet - 2018 Cost Allocation

			1	2	3	5	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	\$1,486,970	\$1,331,367	\$129,191	\$26,412	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$894,324	\$645,686	\$112,163	\$94,783	\$35,167		\$109	\$80	\$6,336	\$0
Number of Bills	CNB	1,570,168	1,383,006	134,201.90	27,436.40	72	60.00	48.00	2,976.00	22,284.00	84
Number of Devices	CDEV							52,300			
Number of Connections (Unmetered)	CCON	43,197						39,799	383	3,014	
Total Number of Customers	CCA	249,027	225,981	18,639	2,286	6	5	4	248	1,857	
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	251,470	225,981	18,639	2,286	6	5	4,553			
Line Transformer Customer Base	CCLT	251,204	225,981	18,639	2,031	-	-	4,553			
Secondary Customer Base	CCS	245,581	225,981	18,639	960	-	-				
Weighted - Services	CWCS	254,627	225,981	26,840	1,805	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	46,515,556	33,671,222	6,188,199	5,981,136	315,000	255,000	-	-	-	105,000
Weighted Meter Reading	CWMR	3,126,086	1,371,420	133,667	1,613,140	4,287	3,572	-	-	-	-
Weighted Bills	CWNB	1,672,463	1,383,006	142,254	117,428	6,942	10,123	81	1,488	11,142	-

Bad Debt Data

Historic Year:	2010	1,536,562	1,375,770	133,500	27,293						
Historic Year:	2011	1,549,348	1,387,217	134,611	27,520						
Historic Year:	2012	1,375,000	1,231,114	119,463	24,423						
Three-year average		1,486,970	1,331,367	129,191	26,412	-	-	-	-	-	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 18 Demand Data Worksheet - 2018 Cost Allocation

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 Large Use 5-14.9 MW	6 Large Use 2	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	938,554	377,472	105,169	305,761	24,737	120,980	-	-	962	3,474
Bulk Delivery CP	BCP1	938,554	377,472	105,169	305,761	24,737	120,980	-	-	962	3,474
Total Sytem CP	DCP1	938,554	377,472	105,169	305,761	24,737	120,980	-	-	962	3,474
4 CP											
Transformation CP	TCP4	3,627,166	1,394,430	386,925	1,142,125	121,133	554,978	7,082	53	4,440	15,999
Bulk Delivery CP	BCP4	3,627,166	1,394,430	386,925	1,142,125	121,133	554,978	7,082	53	4,440	15,999
Total Sytem CP	DCP4	3,627,166	1,394,430	386,925	1,142,125	121,133	554,978	7,082	53	4,440	15,999
12 CP											
Transformation CP	TCP12	9,900,659	3,406,183	1,056,803	3,139,940	410,542	1,791,067	51,314	544	14,814	29,453
Bulk Delivery CP	BCP12	9,900,659	3,406,183	1,056,803	3,139,940	410,542	1,791,067	51,314	544	14,814	29,453
Total Sytem CP	DCP12	9,900,659	3,406,183	1,056,803	3,139,940	410,542	1,791,067	51,314	544	14,814	29,453
NON CO. INCIDENT PEAK											
1 NCP											
Classification NCP from Load Data Provider	DNCP1	1,146,306	398,342	138,856	322,771	51,606	198,716	7,505	139	1,832	26,538
Primary NCP	PNCP1	1,146,306	398,342	138,856	322,771	51,606	198,716	7,505	139	1,832	26,538
Line Transformer NCP	LTNCP1	833,446	398,342	138,856	286,772	-	-	7,505	139	1,832	-
Secondary NCP	SNCP1	682,238	398,342	138,856	135,564	-	-	7,505	139	1,832	-
4 NCP											
Classification NCP from Load Data Provider	DNCP4	4,363,318	1,487,234	518,861	1,230,733	197,481	785,765	29,961	467	6,663	106,153.45
Primary NCP	PNCP4	4,363,318	1,487,234	518,861	1,230,733	197,481	785,765	29,961	467	6,663	106,153
Line Transformer NCP	LTNCP4	3,136,655	1,487,234	518,861	1,093,469	-	-	29,961	467	6,663	-
Secondary NCP	SNCP4	2,560,094	1,487,234	518,861	516,908	-	-	29,961	467	6,663	-
12 NCP											
Classification NCP from Load Data Provider	DNCP12	11,519,637	3,777,973	1,356,466	3,417,971	534,621	2,006,005	88,917	1,104	18,119	318,460
Primary NCP	PNCP12	11,519,637	3,777,973	1,356,466	3,417,971	534,621	2,006,005	88,917	1,104	18,119	318,460
Line Transformer NCP	LTNCP12	8,279,342	3,777,973	1,356,466	3,036,763	-	-	88,917	1,104	18,119	-
Secondary NCP	SNCP12	6,678,127	3,777,973	1,356,466	1,435,548	-	-	88,917	1,104	18,119	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 01 Revenue to Cost Summary Worksheet - 2016 Cost Allocation

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1	2	3	5	6	7	8	9	11
		Residential	GS <50	GS-50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	
crev mi	Distribution Revenue at Existing Rates	\$116,007,900	\$71,505,571	\$15,894,031	\$22,277,783	\$2,484,813	\$1,039,647	\$1,486,260	\$42,322	\$449,794	\$827,678
	Miscellaneous Revenue (mi)	\$5,866,199	\$3,889,950	\$689,708	\$994,697	\$144,953	\$21,391	\$39,716	\$2,892	\$28,939	\$53,952
	Miscellaneous Revenue Input equals Output										
	Total Revenue at Existing Rates	\$121,874,099	\$75,395,521	\$16,583,739	\$23,272,481	\$2,629,766	\$1,061,038	\$1,525,975	\$45,214	\$478,734	\$881,631
di cu ad dep INPUT INT	Factor required to recover deficiency (1 + D)	0.9992									
	Distribution Revenue at Status Quo Rates	\$115,913,322	\$71,447,274	\$15,881,073	\$22,259,621	\$2,482,787	\$1,038,799	\$1,485,048	\$42,287	\$449,428	\$827,004
	Miscellaneous Revenue (mi)	\$5,866,199	\$3,889,950	\$689,708	\$994,697	\$144,953	\$21,391	\$39,716	\$2,892	\$28,939	\$53,952
	Total Revenue at Status Quo Rates	\$121,779,520	\$75,337,225	\$16,570,781	\$23,254,318	\$2,627,740	\$1,060,190	\$1,524,764	\$45,179	\$478,367	\$880,956
di cu ad dep INPUT INT	Expenses										
	Distribution Costs (di)	\$26,070,243	\$13,905,078	\$3,786,195	\$6,631,623	\$708,332	\$187,049	\$399,818	\$9,000	\$83,548	\$359,601
	Customer Related Costs (cu)	\$16,897,132	\$13,477,407	\$1,688,142	\$1,382,836	\$75,299	\$85,723	\$97,600	\$9,120	\$68,635	\$12,369
	General and Administration (ad)	\$19,669,082	\$12,504,478	\$2,512,140	\$3,687,396	\$361,260	\$124,333	\$229,524	\$8,273	\$69,584	\$172,093
NI	Depreciation and Amortization (dep)	\$24,520,577	\$14,406,249	\$3,469,730	\$5,454,519	\$418,212	\$114,624	\$349,394	\$9,061	\$80,638	\$218,150
	PILs (INPUT)	\$3,384,287	\$1,946,039	\$478,020	\$769,618	\$80,496	\$2,129	\$52,593	\$1,280	\$11,448	\$42,662
	Interest	\$11,092,341	\$6,378,341	\$1,566,758	\$2,522,502	\$263,835	\$6,980	\$172,378	\$4,197	\$37,523	\$139,829
	Total Expenses	\$101,633,662	\$62,617,592	\$13,500,985	\$20,448,494	\$1,907,434	\$520,838	\$1,301,307	\$40,930	\$351,377	\$944,704
NI	Direct Allocation	\$635,024	\$0	\$0	\$0	\$0	\$635,024	\$0	\$0	\$0	\$0
	Allocated Net Income (NI)	\$19,510,835	\$11,219,160	\$2,755,844	\$4,436,945	\$464,071	\$12,277	\$303,204	\$7,381	\$66,001	\$245,952
	Revenue Requirement (includes NI)	\$121,779,520	\$73,836,752	\$16,256,829	\$24,885,439	\$2,371,506	\$1,168,139	\$1,604,511	\$48,312	\$417,377	\$1,190,656
	Revenue Requirement Input equals Output										
Rate Base Calculation											
dp gp accum dep co	Net Assets										
	Distribution Plant - Gross	\$521,793,733	\$302,299,830	\$73,776,715	\$117,957,258	\$11,438,905	\$455,687	\$7,887,919	\$195,672	\$1,747,280	\$6,034,468
	General Plant - Gross	\$90,829,843	\$51,471,384	\$12,653,580	\$20,387,158	\$2,130,071	\$1,326,359	\$1,394,551	\$33,966	\$303,670	\$1,129,103
	Accumulated Depreciation	(\$150,106,770)	(\$88,486,222)	(\$21,124,791)	(\$32,998,997)	(\$2,581,923)	(\$980,179)	(\$2,064,702)	(\$33,709)	(\$478,327)	(\$1,337,923)
COP	Capital Contribution	(\$14,506,035)	(\$7,979,377)	(\$2,097,437)	(\$3,573,560)	(\$343,407)	\$0	(\$262,504)	(\$6,601)	(\$58,575)	(\$184,574)
	Total Net Plant	\$448,010,772	\$257,305,614	\$63,208,068	\$101,771,859	\$10,643,647	\$801,867	\$6,955,264	\$169,332	\$1,514,048	\$5,641,074
	Directly Allocated Net Fixed Assets	\$5,900,100	\$0	\$0	\$0	\$0	\$5,900,100	\$0	\$0	\$0	\$0
	Cost of Power (COP)	\$588,253,823	\$203,926,745	\$73,054,632	\$226,869,615	\$29,232,573	\$48,763,982	\$5,018,055	\$49,509	\$1,338,711	\$0
COP	OM&A Expenses	\$62,636,457	\$39,886,964	\$7,986,477	\$11,701,855	\$1,144,891	\$397,105	\$726,942	\$26,393	\$221,768	\$544,063
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$650,890,280	\$243,813,708	\$81,041,108	\$238,571,470	\$30,377,464	\$49,161,087	\$5,744,997	\$75,902	\$1,560,479	\$544,063
	Working Capital	\$78,106,834	\$29,257,645	\$9,724,933	\$28,628,576	\$3,645,296	\$5,899,330	\$689,400	\$9,108	\$187,258	\$65,288
Total Rate Base		\$532,017,705	\$286,563,259	\$72,933,001	\$130,400,436	\$14,288,942	\$12,601,297	\$7,644,664	\$178,440	\$1,701,305	\$5,706,362
Rate Base Input equals Output											
Equity Component of Rate Base		\$212,807,082	\$114,625,304	\$29,173,200	\$52,160,174	\$5,715,577	\$5,040,519	\$3,057,866	\$71,376	\$680,522	\$2,282,545
Net Income on Allocated Assets		\$19,510,835	\$12,719,632	\$3,069,796	\$2,805,825	\$720,306	(\$95,672)	\$223,456	\$4,249	\$126,990	(\$63,748)
Net Income on Direct Allocation Assets		\$280,224	\$0	\$0	\$0	\$0	\$280,224	\$0	\$0	\$0	\$0
Net Income		\$19,791,059	\$12,719,632	\$3,069,796	\$2,805,825	\$720,306	\$184,552	\$223,456	\$4,249	\$126,990	(\$63,748)
RATIOS ANALYSIS											
REVENUE TO EXPENSES STATUS QUO%		100.00%	102.03%	101.93%	93.45%	110.80%	90.76%	95.03%	93.52%	114.61%	73.99%
EXISTING REVENUE MINUS ALLOCATED COSTS		\$94,578	\$1,558,769	\$326,910	(\$1,612,958)	\$258,261	(\$107,101)	(\$78,536)	(\$3,098)	\$61,357	(\$309,025)
Deficiency Input Does Not Equal Output											
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	\$1,500,472	\$313,952	(\$1,631,121)	\$256,235	(\$107,949)	(\$79,748)	(\$3,132)	\$60,990	(\$309,700)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.30%	11.10%	10.52%	5.38%	12.60%	3.66%	7.31%	5.95%	18.66%	-2.79%



Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0075

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - 2018 Cost Allocation

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
\$2.53	\$5.31	\$38.53	\$243.11	\$682.67	\$0.18	\$0.13	-\$0.03	0
\$3.47	\$7.27	\$53.32	\$539.10	\$955.97	\$0.27	\$0.24	\$0.08	0
\$14.97	\$20.73	\$95.04	\$1,361.12	\$2,282.84	\$2.40	\$10.34	\$7.22	0
\$21.45	\$42.15	\$386.69	\$23,662.84	\$5,655.47	\$1.72	\$5.59	\$8.52	\$0.00

APPENDIX J
2019 COST ALLOCATION MODEL

 Ontario Energy Board

2016 Cost Allocation Model

Sheet 16.1 Revenue Worksheet - 2019 Cost Allocation

Miscellaneous Revenue (RRWF 5. cell F48)	5,953,899
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[illegible]



2016 Cost Allocation Model

EB-2015-0075

Sheet I6.2 Customer Data Worksheet - 2019 Cost Allocation

			1	2	3	5	6	7	8	9	11
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	\$1,486,970	\$1,331,718	\$128,695	\$26,557	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$894,324	\$645,686	\$112,163	\$94,783	\$35,167		\$109	\$80	\$6,336	\$0
Number of Bills	CNB	1,581,932	1,393,906	134,704.93	27,797.22	72	60.00	48.00	2,976.00	22,284.00	84
Number of Devices	CDEV							52,273			
Number of Connections (Unmetered)	CCON	43,162						39,778	378	3,006	
Total Number of Customers	CCA	250,908	227,762	18,709	2,316	6	5	4	248	1,857	
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	253,370	227,762	18,709	2,316	6	5	4,571			
Line Transformer Customer Base	CCLT	253,104	227,762	18,709	2,061	-	-	4,571			
Secondary Customer Base	CCS	247,444	227,762	18,709	973	-	-				
Weighted - Services	CWCS	256,532	227,762	26,941	1,829	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	46,882,791	33,936,603	6,211,394	6,059,794	315,000	255,000	-	-	-	105,000
Weighted Meter Reading	CWMR	3,191,517	1,393,906	134,705	1,655,047	4,287	3,572	-	-	-	-
Weighted Bills	CWNB	1,685,441	1,393,906	142,787	118,972	6,942	10,123	81	1,488	11,142	-

Bad Debt Data

Historic Year:	2010	1,536,562	1,376,132	132,987	27,443						
Historic Year:	2011	1,549,348	1,387,583	134,094	27,671						
Historic Year:	2012	1,375,000	1,231,438	119,004	24,557						
Three-year average		1,486,970	1,331,718	128,695	26,557	-	-	-	-	-	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 18 Demand Data Worksheet - 2019 Cost Allocation

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	5 Large Use 5-14.9 MW	6 Large Use 2	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Back-up/Standby Power
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	942,052	378,860	105,387	304,958	25,181	123,151	-	-	942	3,574
Bulk Delivery CP	BCP1	942,052	378,860	105,387	304,958	25,181	123,151	-	-	942	3,574
Total Sytem CP	DCP1	942,052	378,860	105,387	304,958	25,181	123,151	-	-	942	3,574
4 CP											
Transformation CP	TCP4	3,642,595	1,399,558	387,727	1,139,126	123,307	564,938	7,081	51	4,348	16,459
Bulk Delivery CP	BCP4	3,642,595	1,399,558	387,727	1,139,126	123,307	564,938	7,081	51	4,348	16,459
Total Sytem CP	DCP4	3,642,595	1,399,558	387,727	1,139,126	123,307	564,938	7,081	51	4,348	16,459
12 CP											
Transformation CP	TCP12	9,947,147	3,418,711	1,058,994	3,131,693	417,910	1,823,211	51,305	518	14,506	30,300
Bulk Delivery CP	BCP12	9,947,147	3,418,711	1,058,994	3,131,693	417,910	1,823,211	51,305	518	14,506	30,300
Total Sytem CP	DCP12	9,947,147	3,418,711	1,058,994	3,131,693	417,910	1,823,211	51,305	518	14,506	30,300
NON CO. INCIDENT PEAK											
1 NCP											
Classification NCP from Load Data Provider	DNCP1	1,152,421	399,807	139,144	321,923	52,533	202,283	7,504	132	1,794	27,302
Primary NCP	PNCP1	1,152,421	399,807	139,144	321,923	52,533	202,283	7,504	132	1,794	27,302
Line Transformer NCP	LTNCP1	736,790	399,807	139,144	188,410	-	-	7,504	132	1,794	-
Secondary NCP	SNCP1	683,588	399,807	139,144	135,208	-	-	7,504	132	1,794	-
4 NCP											
Classification NCP from Load Data Provider	DNCP4	4,387,165	1,492,703	519,937	1,227,501	201,025	799,867	29,956	445	6,525	109,207.28
Primary NCP	PNCP4	4,387,165	1,492,703	519,937	1,227,501	201,025	799,867	29,956	445	6,525	109,207
Line Transformer NCP	LTNCP4	2,767,975	1,492,703	519,937	718,411	-	-	29,956	445	6,525	-
Secondary NCP	SNCP4	2,565,115	1,492,703	519,937	515,550	-	-	29,956	445	6,525	-
12 NCP											
Classification NCP from Load Data Provider	DNCP12	11,581,679	3,791,868	1,359,278	3,408,995	544,216	2,042,006	88,901	1,051	17,741	327,622
Primary NCP	PNCP12	11,581,679	3,791,868	1,359,278	3,408,995	544,216	2,042,006	88,901	1,051	17,741	327,622
Line Transformer NCP	LTNCP12	7,253,998	3,791,868	1,359,278	1,995,158	-	-	88,901	1,051	17,741	-
Secondary NCP	SNCP12	6,690,618	3,791,868	1,359,278	1,431,778	-	-	88,901	1,051	17,741	-

2016 Cost Allocation Model

EB-2015-0075
Sheet 01 Revenue to Cost Summary Worksheet - 2019 Cost Allocation
Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1	2	3	5	6	7	8	9	11
		Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	
crev mi	Distribution Revenue at Existing Rates	\$116,491,082	\$71,851,149	\$15,927,059	\$22,345,836	\$2,494,729	\$1,050,591	\$1,484,947	\$41,050	\$445,641	\$850,080
	Miscellaneous Revenue (mi)	\$5,953,899	\$3,950,976	\$703,594	\$999,210	\$149,101	\$21,749	\$40,657	\$2,889	\$28,988	\$56,735
	Miscellaneous Revenue Input equals Output										
	Total Revenue at Existing Rates	\$122,444,981	\$75,802,125	\$16,630,653	\$23,345,046	\$2,643,830	\$1,072,340	\$1,525,604	\$43,938	\$474,629	\$906,816
Factor required to recover deficiency (1 + D)		1.0232									
Distribution Revenue at Status Quo Rates		\$119,191,418	\$73,516,704	\$16,296,258	\$22,863,826	\$2,552,559	\$1,074,944	\$1,519,369	\$42,001	\$455,971	\$869,786
Miscellaneous Revenue (mi)		\$5,953,899	\$3,950,976	\$703,594	\$999,210	\$149,101	\$21,749	\$40,657	\$2,889	\$28,988	\$56,735
Total Revenue at Status Quo Rates		\$125,145,317	\$77,467,680	\$16,999,852	\$23,863,036	\$2,701,660	\$1,096,693	\$1,560,026	\$44,890	\$484,959	\$926,521
di cu ad dep INPUT INT	Expenses										
	Distribution Costs (di)	\$26,163,980	\$14,145,349	\$3,878,814	\$6,364,805	\$720,116	\$192,463	\$402,229	\$8,778	\$82,170	\$369,255
	Customer Related Costs (cu)	\$17,194,604	\$13,713,521	\$1,711,792	\$1,415,501	\$76,064	\$86,512	\$100,252	\$9,187	\$69,238	\$12,537
	General and Administration (ad)	\$20,198,810	\$12,948,046	\$2,611,150	\$3,642,177	\$373,620	\$129,185	\$236,014	\$8,348	\$70,460	\$179,810
	Depreciation and Amortization (dep)	\$25,131,552	\$15,113,848	\$3,691,897	\$5,121,846	\$425,314	\$99,654	\$363,377	\$9,122	\$82,085	\$224,408
	PILs (INPUT)	\$3,377,961	\$1,964,023	\$485,608	\$735,214	\$81,733	\$1,873	\$53,113	\$1,255	\$11,311	\$43,833
	Interest	\$11,999,222	\$6,976,617	\$1,724,980	\$2,611,632	\$290,332	\$6,653	\$188,669	\$4,457	\$40,178	\$155,703
	Total Expenses	\$104,066,129	\$64,861,404	\$14,104,241	\$19,891,173	\$1,967,179	\$516,339	\$1,343,655	\$41,148	\$355,442	\$985,547
	Direct Allocation	\$620,812	\$0	\$0	\$0	\$0	\$620,812	\$0	\$0	\$0	\$0
	NI	Allocated Net Income (NI)	\$20,458,376	\$11,894,959	\$2,941,049	\$4,452,767	\$495,009	\$11,343	\$321,677	\$7,600	\$68,502
Revenue Requirement (includes NI)		\$125,145,317	\$76,756,364	\$17,045,290	\$24,343,941	\$2,462,188	\$1,148,494	\$1,665,332	\$48,748	\$423,944	\$1,251,018
Revenue Requirement Input equals Output											
Rate Base Calculation											
dp accum dep co	Net Assets										
	Distribution Plant - Gross	\$562,016,791	\$330,423,462	\$81,299,815	\$120,107,695	\$12,438,787	\$461,316	\$8,581,681	\$206,498	\$1,860,468	\$6,637,068
	General Plant - Gross	\$95,103,243	\$54,563,342	\$13,498,332	\$20,441,350	\$2,271,108	\$1,283,488	\$1,477,820	\$34,924	\$314,777	\$1,218,103
	Accumulated Depreciation	(\$171,650,632)	(\$103,311,581)	(\$25,002,036)	(\$34,780,027)	(\$2,978,764)	(\$1,018,530)	(\$2,396,257)	(\$60,170)	(\$541,876)	(\$1,561,390)
	Capital Contribution	(\$14,506,035)	(\$8,123,126)	(\$2,157,076)	(\$3,361,264)	(\$347,085)	\$0	(\$264,693)	(\$6,453)	(\$57,804)	(\$188,534)
	Total Net Plant	\$470,963,367	\$273,552,098	\$67,639,034	\$102,407,754	\$11,384,046	\$726,273	\$7,398,552	\$174,799	\$1,575,565	\$6,105,247
COP	Directly Allocated Net Fixed Assets	\$5,753,219	\$0	\$0	\$0	\$0	\$5,753,219	\$0	\$0	\$0	\$0
	Cost of Power (COP)	\$607,384,461	\$209,871,746	\$75,489,558	\$233,718,560	\$30,737,116	\$51,273,768	\$4,913,623	\$46,189	\$1,333,901	\$0
	OM&A Expenses	\$63,557,394	\$40,806,916	\$8,201,756	\$11,422,482	\$1,169,800	\$408,160	\$738,495	\$26,313	\$221,869	\$561,603
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$670,941,854	\$250,678,662	\$83,691,314	\$245,141,042	\$31,906,916	\$51,681,928	\$5,652,119	\$72,502	\$1,555,770	\$561,603
	Working Capital	\$80,513,023	\$30,081,439	\$10,042,958	\$29,416,925	\$3,828,830	\$6,201,831	\$678,254	\$8,700	\$186,692	\$67,392
	Total Rate Base	\$557,229,609	\$303,633,537	\$77,681,992	\$131,824,679	\$15,212,875	\$12,681,323	\$8,076,806	\$183,499	\$1,762,258	\$6,172,640
Rate Base Input equals Output											
Equity Component of Rate Base		\$222,891,844	\$121,453,415	\$31,072,797	\$52,729,871	\$6,085,150	\$5,072,529	\$3,230,722	\$73,400	\$704,903	\$2,469,056
Net Income on Allocated Assets		\$20,458,376	\$12,606,275	\$2,895,611	\$3,971,863	\$734,481	(\$40,458)	\$216,371	\$3,742	\$129,517	(\$59,026)
Net Income on Direct Allocation Assets		\$270,566	\$0	\$0	\$0	\$0	\$270,566	\$0	\$0	\$0	\$0
Net Income		\$20,728,941	\$12,606,275	\$2,895,611	\$3,971,863	\$734,481	\$230,108	\$216,371	\$3,742	\$129,517	(\$59,026)
RATIOS ANALYSIS											
REVENUE TO EXPENSES STATUS QUO%		100.00%	100.93%	99.73%	98.02%	109.73%	95.49%	93.68%	92.09%	114.39%	74.06%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$2,700,336)	(\$954,238)	(\$414,637)	(\$998,894)	\$181,642	(\$76,154)	(\$139,728)	(\$4,809)	\$50,685	(\$344,202)
Deficiency Input Does Not Equal Output											
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$711,316	(\$45,438)	(\$480,904)	\$239,472	(\$51,801)	(\$105,306)	(\$3,858)	\$61,015	(\$324,497)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.30%	10.38%	9.32%	7.53%	12.07%	4.54%	6.70%	5.10%	18.37%	-2.39%



Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0075

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - 2019 Cost Allocation

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	5	6	7	8	9	11
Residential	GS <50	GS>50-Regular	Large Use 5-14.9 MW	Large Use 2	Street Light	Sentinel	Unmetered Scattered Load	Back- up/Standby Power
\$2.54	\$5.31	\$38.93	\$240.72	\$692.05	\$0.18	\$0.14	-\$0.03	0
\$3.48	\$7.27	\$53.64	\$535.26	\$965.85	\$0.28	\$0.25	\$0.09	0
\$15.16	\$20.97	\$95.86	\$1,368.03	\$2,308.47	\$2.46	\$10.60	\$7.25	0
\$23.87	\$42.08	\$386.06	\$23,624.06	\$5,646.20	\$1.72	\$5.58	\$8.51	\$0.00

APPENDIX K

2016 SUMMARY OF FIXED/VARIABLE SPLITS

Appendix K - Summary of Fixed Variable Splits

2016		
Customer Class	Fixed %	Variable %
Residential	71.72%	28.28%
GS < 50 kW	59.24%	40.76%
GS >50 to 4999 kW	46.89%	53.11%
Standby	0.00%	100.00%
LU (1)	69.38%	30.62%
LU (2)	33.48%	66.52%
Sentinel Lights	59.34%	40.66%
Street Lighting	68.25%	31.75%
Unmetered and Scattered	67.74%	32.26%

APPENDIX L
2016 RTSR WORKFORM



2016 RTSR Workform for Electricity Distributors

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

Utility Name	Horizon Utilities Corporation
Service Territory	Hamilton & St. Catharines
Assigned EB Number	EB-2015-0075
Name and Title	Indy Butany-DeSouza
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com
Date	31-Jul-15
Last COS Re-based Year	2015

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



2016 RTSR Workform for Electricity Distributors

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. RTSR Rates to Forecast](#)

2016 RTSR Workform for Electricity Distributors

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

[illegible]



2016 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor <i>eg: (1.0325)</i>	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0080	1,605,906,184		1.0407	1,671,266,565
Residential	RTSR - Connection	kWh	0.0059	1,605,906,184		1.0407	1,671,266,565
General Service Less Than 50 kW	RTSR - Network	kWh	0.0070	600,073,699		1.0407	624,496,699
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0053	600,073,699		1.0407	624,496,699
General Service 50 to 4,999 kW	RTSR - Network	kW	2.7826	1,862,697,982	4,971,639		
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1172	1,862,697,982	4,971,639		
Large Use - Regular	RTSR - Network	kW	3.1787	216,965,539	516,540		
Large Use - Regular	RTSR - Connection	kW	2.4330	216,965,539	516,540		
Large Use	RTSR - Network	kW	3.1787	379,292,173	1,963,579		
Large Use	RTSR - Connection	kW	2.4330	379,292,173	1,963,579		
Unmetered Scattered Load	RTSR - Network	kWh	0.0071	11,637,434		1.0407	12,111,078
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	11,637,434		1.0407	12,111,078
Standby Power	RTSR - Network	kW					
Standby Power	RTSR - Connection	kW					
Sentinel Lighting	RTSR - Network	kW	2.3122	454,624	1,253		
Sentinel Lighting	RTSR - Connection	kW	1.7037	454,624	1,253		
Street Lighting	RTSR - Network	kW	2.1906	39,461,781	110,285		
Street Lighting	RTSR - Connection	kW	1.6611	39,461,781	110,285		



2016 RTSR Workform for Electricity Distributors

Uniform Transmission Rates		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$ 3.82	\$ 3.78	\$ 3.78	
Line Connection Service Rate	kW	\$ 0.82	\$ 0.86	\$ 0.86	
Transformation Connection Service Rate	kW	\$ 1.98	\$ 2.00	\$ 2.00	

Hydro One Sub-Transmission Rates		Unit	Effective January 1, 2014 to April 30, 2015	Effective May 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$ 3.23	\$ 3.41	\$ 3.41	
Line Connection Service Rate	kW	\$ 0.65	\$ 0.79	\$ 0.79	
Transformation Connection Service Rate	kW	\$ 1.62	\$ 1.80	\$ 1.80	
Both Line and Transformation Connection Service Rate	kW	\$ 2.27	\$ 2.59	\$ 2.59	

If needed, add extra host here. (I)		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -	

If needed, add extra host here. (II)		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -	

Hydro One Sub-Transmission Rate Rider 9A		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
RSVA Transmission network – 4714 – which affects 1584	kW	\$ 0.1465	\$ -	\$ -	
RSVA Transmission connection – 4716 – which affects 1586	kW	\$ 0.0667	\$ -	\$ -	
RSVA LV – 4750 – which affects 1550	kW	\$ 0.0475	\$ -	\$ 0.4723	
RARA 1 – 2252 – which affects 1590	kW	\$ 0.0419	\$ -	\$ -	
RARA 1 – 2252 – which affects 1590 (2008)	kW	-\$ 0.0270	\$ -	\$ -	
RARA 1 – 2252 – which affects 1590 (2009)	kW	-\$ 0.0006	\$ -	\$ -	
Hydro One Sub-Transmission Rate Rider 9A	kW	\$ 0.2750	\$ -	\$ 0.4723	

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2014	Current 2015	Forecast 2016



2016 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	818,629	\$3.82	\$ 3,127,163	790,046	\$0.82	\$ 647,838	850,831	\$1.98	\$ 1,684,645	\$ 2,332,483
February	767,039	\$3.82	\$ 2,930,089	741,278	\$0.82	\$ 607,848	800,672	\$1.98	\$ 1,585,331	\$ 2,193,179
March	771,790	\$3.82	\$ 2,948,238	738,164	\$0.82	\$ 605,294	802,719	\$1.98	\$ 1,589,384	\$ 2,194,678
April	661,662	\$3.82	\$ 2,527,549	653,443	\$0.82	\$ 535,823	716,968	\$1.98	\$ 1,419,597	\$ 1,955,420
May	731,190	\$3.82	\$ 2,793,146	714,048	\$0.82	\$ 585,519	777,679	\$1.98	\$ 1,539,804	\$ 2,125,324
June	898,060	\$3.82	\$ 3,430,589	876,627	\$0.82	\$ 718,834	940,033	\$1.98	\$ 1,861,265	\$ 2,580,099
July	891,280	\$3.82	\$ 3,404,690	859,904	\$0.82	\$ 705,121	926,167	\$1.98	\$ 1,833,811	\$ 2,538,932
August	898,528	\$3.82	\$ 3,432,377	869,383	\$0.82	\$ 712,894	935,999	\$1.98	\$ 1,853,278	\$ 2,566,172
September	906,573	\$3.82	\$ 3,463,109	867,460	\$0.82	\$ 711,317	934,185	\$1.98	\$ 1,849,686	\$ 2,561,004
October	637,018	\$3.82	\$ 2,433,409	649,391	\$0.82	\$ 532,501	701,736	\$1.98	\$ 1,389,437	\$ 1,921,938
November	744,410	\$3.82	\$ 2,843,646	712,163	\$0.82	\$ 583,974	769,246	\$1.98	\$ 1,523,107	\$ 2,107,081
December	744,881	\$3.82	\$ 2,845,445	724,013	\$0.82	\$ 593,691	783,995	\$1.98	\$ 1,552,310	\$ 2,146,001
Total	9,471,060	\$ 3.82	\$ 36,179,449	9,195,920	\$ 0.82	\$ 7,540,654	9,940,230	\$ 1.98	\$ 19,681,655	\$ 27,222,310

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	84,842	\$3.23	\$ 274,038	85,703	\$0.65	\$ 55,707	85,703	\$1.62	\$ 138,838	\$ 194,545
February	64,777	\$3.23	\$ 209,229	66,041	\$0.65	\$ 42,927	66,041	\$1.62	\$ 106,987	\$ 149,914
March	59,834	\$3.23	\$ 193,263	62,026	\$0.65	\$ 40,317	62,026	\$1.62	\$ 100,482	\$ 140,798
April	62,711	\$3.23	\$ 202,556	64,603	\$0.65	\$ 41,992	64,603	\$1.62	\$ 104,656	\$ 146,648
May	75,075	\$3.23	\$ 242,494	76,444	\$0.65	\$ 49,689	76,444	\$1.62	\$ 123,839	\$ 173,528
June	83,160	\$3.23	\$ 268,606	83,694	\$0.65	\$ 54,401	83,694	\$1.62	\$ 135,585	\$ 189,986
July	81,434	\$3.23	\$ 263,031	82,033	\$0.65	\$ 53,321	82,033	\$1.62	\$ 132,893	\$ 186,214
August	81,347	\$3.23	\$ 262,752	81,691	\$0.65	\$ 53,099	81,691	\$1.62	\$ 132,340	\$ 185,440
September	62,734	\$3.23	\$ 202,632	65,041	\$0.65	\$ 42,276	65,041	\$1.62	\$ 105,366	\$ 147,642
October	57,290	\$3.23	\$ 185,046	58,290	\$0.65	\$ 37,888	58,290	\$1.62	\$ 94,430	\$ 132,318
November	64,285	\$3.23	\$ 207,640	64,766	\$0.65	\$ 42,098	64,766	\$1.62	\$ 104,922	\$ 147,020
December	66,966	\$3.23	\$ 216,299	67,319	\$0.65	\$ 43,757	67,319	\$1.62	\$ 109,057	\$ 152,815
Total	844,454	\$ 3.23	\$ 2,727,585	857,651	\$ 0.65	\$ 557,473	857,651	\$ 1.62	\$ 1,389,394	\$ 1,946,867

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



2016 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Add Extra Host Here (II) (if needed)		Network			Line Connection			Transformation Connection			Total Line
Month		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January			\$0.00			\$0.00			\$0.00		\$ -
February			\$0.00			\$0.00			\$0.00		\$ -
March			\$0.00			\$0.00			\$0.00		\$ -
April			\$0.00			\$0.00			\$0.00		\$ -
May			\$0.00			\$0.00			\$0.00		\$ -
June			\$0.00			\$0.00			\$0.00		\$ -
July			\$0.00			\$0.00			\$0.00		\$ -
August			\$0.00			\$0.00			\$0.00		\$ -
September			\$0.00			\$0.00			\$0.00		\$ -
October			\$0.00			\$0.00			\$0.00		\$ -
November			\$0.00			\$0.00			\$0.00		\$ -
December			\$0.00			\$0.00			\$0.00		\$ -
Total		-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total		Network			Line Connection			Transformation Connection			Total Line
Month		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		903,471	\$3.76	\$ 3,401,201	875,749	\$0.80	\$ 703,544	936,534	\$1.95	\$ 1,823,483	\$ 2,527,028
February		831,816	\$3.77	\$ 3,139,318	807,319	\$0.81	\$ 650,775	866,713	\$1.95	\$ 1,692,318	\$ 2,343,092
March		831,624	\$3.78	\$ 3,141,501	800,190	\$0.81	\$ 645,611	864,745	\$1.95	\$ 1,689,865	\$ 2,335,477
April		724,373	\$3.77	\$ 2,730,105	718,046	\$0.80	\$ 577,815	781,571	\$1.95	\$ 1,524,253	\$ 2,102,068
May		806,265	\$3.77	\$ 3,035,639	790,492	\$0.80	\$ 635,208	854,123	\$1.95	\$ 1,663,644	\$ 2,298,851
June		981,220	\$3.77	\$ 3,699,195	960,321	\$0.81	\$ 773,235	1,023,727	\$1.95	\$ 1,996,850	\$ 2,770,086
July		972,714	\$3.77	\$ 3,667,720	941,937	\$0.81	\$ 758,443	1,008,200	\$1.95	\$ 1,966,704	\$ 2,725,146
August		979,875	\$3.77	\$ 3,695,129	951,074	\$0.81	\$ 765,994	1,017,690	\$1.95	\$ 1,985,618	\$ 2,751,612
September		969,307	\$3.78	\$ 3,665,741	932,501	\$0.81	\$ 753,594	999,226	\$1.96	\$ 1,955,052	\$ 2,708,646
October		694,308	\$3.77	\$ 2,618,455	707,681	\$0.81	\$ 570,389	760,026	\$1.95	\$ 1,483,867	\$ 2,054,256
November		808,695	\$3.77	\$ 3,051,286	776,929	\$0.81	\$ 626,072	834,012	\$1.95	\$ 1,628,029	\$ 2,254,101
December		811,847	\$3.77	\$ 3,061,744	791,332	\$0.81	\$ 637,448	851,314	\$1.95	\$ 1,661,367	\$ 2,298,815
Total		10,315,514	\$ 3.77	\$ 38,907,034	10,053,571	\$ 0.81	\$ 8,098,127	10,797,881	\$ 1.95	\$ 21,071,050	\$ 29,169,177



2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2015 Uniform Transmission Rates are applied against historical 2014 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	818,629	\$ 3.7800	\$ 3,094,418	790,046	\$ 0.8600	\$ 679,440	850,831	\$ 2.0000	\$ 1,701,662	\$ 2,381,102
February	767,039	\$ 3.7800	\$ 2,899,407	741,278	\$ 0.8600	\$ 637,499	800,672	\$ 2.0000	\$ 1,601,344	\$ 2,238,843
March	771,790	\$ 3.7800	\$ 2,917,366	738,164	\$ 0.8600	\$ 634,821	802,719	\$ 2.0000	\$ 1,605,438	\$ 2,240,259
April	661,662	\$ 3.7800	\$ 2,501,082	653,443	\$ 0.8600	\$ 561,961	716,968	\$ 2.0000	\$ 1,433,936	\$ 1,995,897
May	731,190	\$ 3.7800	\$ 2,763,898	714,048	\$ 0.8600	\$ 614,081	777,679	\$ 2.0000	\$ 1,555,358	\$ 2,169,439
June	898,060	\$ 3.7800	\$ 3,394,667	876,627	\$ 0.8600	\$ 753,899	940,033	\$ 2.0000	\$ 1,880,066	\$ 2,633,965
July	891,280	\$ 3.7800	\$ 3,369,038	859,904	\$ 0.8600	\$ 739,517	926,167	\$ 2.0000	\$ 1,852,334	\$ 2,591,851
August	898,528	\$ 3.7800	\$ 3,396,436	869,383	\$ 0.8600	\$ 747,669	935,999	\$ 2.0000	\$ 1,871,998	\$ 2,619,667
September	906,573	\$ 3.7800	\$ 3,426,846	867,460	\$ 0.8600	\$ 746,016	934,185	\$ 2.0000	\$ 1,868,370	\$ 2,614,386
October	637,018	\$ 3.7800	\$ 2,407,928	649,391	\$ 0.8600	\$ 558,476	701,736	\$ 2.0000	\$ 1,403,472	\$ 1,961,948
November	744,410	\$ 3.7800	\$ 2,813,870	712,163	\$ 0.8600	\$ 612,460	769,246	\$ 2.0000	\$ 1,538,492	\$ 2,150,952
December	744,881	\$ 3.7800	\$ 2,815,650	724,013	\$ 0.8600	\$ 622,651	783,995	\$ 2.0000	\$ 1,567,990	\$ 2,190,641
Total	9,471,060	\$ 3.78	\$ 35,800,607	9,195,920	\$ 0.86	\$ 7,908,491	9,940,230	\$ 2.00	\$ 19,880,460	\$ 27,788,951

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	84,842	\$ 3.4121	\$ 289,488	85,703	\$ 0.7879	\$ 67,525	85,703	\$ 1.8018	\$ 154,419	\$ 221,944
February	64,777	\$ 3.4121	\$ 221,025	66,041	\$ 0.7879	\$ 52,034	66,041	\$ 1.8018	\$ 118,993	\$ 171,027
March	59,834	\$ 3.4121	\$ 204,159	62,026	\$ 0.7879	\$ 48,870	62,026	\$ 1.8018	\$ 111,758	\$ 160,628
April	62,711	\$ 3.4121	\$ 213,975	64,603	\$ 0.7879	\$ 50,900	64,603	\$ 1.8018	\$ 116,401	\$ 167,301
May	75,075	\$ 3.4121	\$ 256,165	76,444	\$ 0.7879	\$ 60,230	76,444	\$ 1.8018	\$ 137,737	\$ 197,967
June	83,160	\$ 3.4121	\$ 283,749	83,694	\$ 0.7879	\$ 65,943	83,694	\$ 1.8018	\$ 150,800	\$ 216,743
July	81,434	\$ 3.4121	\$ 277,860	82,033	\$ 0.7879	\$ 64,634	82,033	\$ 1.8018	\$ 147,807	\$ 212,440
August	81,347	\$ 3.4121	\$ 277,565	81,691	\$ 0.7879	\$ 64,365	81,691	\$ 1.8018	\$ 147,192	\$ 211,556
September	62,734	\$ 3.4121	\$ 214,056	65,041	\$ 0.7879	\$ 51,245	65,041	\$ 1.8018	\$ 117,190	\$ 168,436
October	57,290	\$ 3.4121	\$ 195,479	58,290	\$ 0.7879	\$ 45,927	58,290	\$ 1.8018	\$ 105,027	\$ 150,954
November	64,285	\$ 3.4121	\$ 219,346	64,766	\$ 0.7879	\$ 51,030	64,766	\$ 1.8018	\$ 116,696	\$ 167,726
December	66,966	\$ 3.4121	\$ 228,493	67,319	\$ 0.7879	\$ 53,041	67,319	\$ 1.8018	\$ 121,296	\$ 174,337
Total	844,454	\$ 3.41	\$ 2,881,360	857,651	\$ 0.79	\$ 675,743	857,651	\$ 1.80	\$ 1,545,315	\$ 2,221,058

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

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



2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2015 Uniform Transmission Rates are applied against historical 2014 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	903,471	\$3.75	\$ 3,383,905	875,749	\$0.85	\$ 746,965	936,534	\$1.98	\$ 1,856,081	\$ 2,603,045
February	831,816	\$3.75	\$ 3,120,432	807,319	\$0.85	\$ 689,533	866,713	\$1.98	\$ 1,720,337	\$ 2,409,870
March	831,624	\$3.75	\$ 3,121,525	800,190	\$0.85	\$ 683,691	864,745	\$1.99	\$ 1,717,196	\$ 2,400,887
April	724,373	\$3.75	\$ 2,715,058	718,046	\$0.85	\$ 612,861	781,571	\$1.98	\$ 1,550,337	\$ 2,163,198
May	806,265	\$3.75	\$ 3,020,063	790,492	\$0.85	\$ 674,311	854,123	\$1.98	\$ 1,693,095	\$ 2,367,406
June	981,220	\$3.75	\$ 3,678,416	960,321	\$0.85	\$ 819,842	1,023,727	\$1.98	\$ 2,030,866	\$ 2,850,708
July	972,714	\$3.75	\$ 3,646,898	941,937	\$0.85	\$ 804,151	1,008,200	\$1.98	\$ 2,000,141	\$ 2,804,292
August	979,875	\$3.75	\$ 3,674,001	951,074	\$0.85	\$ 812,034	1,017,690	\$1.98	\$ 2,019,190	\$ 2,831,224
September	969,307	\$3.76	\$ 3,640,902	932,501	\$0.85	\$ 797,261	999,226	\$1.99	\$ 1,985,560	\$ 2,782,821
October	694,308	\$3.75	\$ 2,603,407	707,681	\$0.85	\$ 604,403	760,026	\$1.98	\$ 1,508,499	\$ 2,112,902
November	808,695	\$3.75	\$ 3,033,216	776,929	\$0.85	\$ 663,490	834,012	\$1.98	\$ 1,655,188	\$ 2,318,678
December	811,847	\$3.75	\$ 3,044,144	791,332	\$0.85	\$ 675,692	851,314	\$1.98	\$ 1,689,286	\$ 2,364,978
Total	10,315,514	\$ 3.75	\$ 38,681,967	10,053,571	\$ 0.85	\$ 8,584,234	10,797,881	\$ 1.98	\$ 21,425,775	\$ 30,010,009



2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2016 Uniform Transmission Rates are applied against historical 2014 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	818,629	\$ 3.7800	\$ 3,094,418	790,046	\$ 0.8600	\$ 679,440	850,831	\$ 2.0000	\$ 1,701,662	\$ 2,381,102
February	767,039	\$ 3.7800	\$ 2,899,407	741,278	\$ 0.8600	\$ 637,499	800,672	\$ 2.0000	\$ 1,601,344	\$ 2,238,843
March	771,790	\$ 3.7800	\$ 2,917,366	738,164	\$ 0.8600	\$ 634,821	802,719	\$ 2.0000	\$ 1,605,438	\$ 2,240,259
April	661,662	\$ 3.7800	\$ 2,501,082	653,443	\$ 0.8600	\$ 561,961	716,968	\$ 2.0000	\$ 1,433,936	\$ 1,995,897
May	731,190	\$ 3.7800	\$ 2,763,898	714,048	\$ 0.8600	\$ 614,081	777,679	\$ 2.0000	\$ 1,555,358	\$ 2,169,439
June	898,060	\$ 3.7800	\$ 3,394,667	876,627	\$ 0.8600	\$ 753,899	940,033	\$ 2.0000	\$ 1,880,066	\$ 2,633,965
July	891,280	\$ 3.7800	\$ 3,369,038	859,904	\$ 0.8600	\$ 739,517	926,167	\$ 2.0000	\$ 1,852,334	\$ 2,591,851
August	898,528	\$ 3.7800	\$ 3,396,436	869,383	\$ 0.8600	\$ 747,669	935,999	\$ 2.0000	\$ 1,871,998	\$ 2,619,667
September	906,573	\$ 3.7800	\$ 3,426,846	867,460	\$ 0.8600	\$ 746,016	934,185	\$ 2.0000	\$ 1,868,370	\$ 2,614,386
October	637,018	\$ 3.7800	\$ 2,407,928	649,391	\$ 0.8600	\$ 558,476	701,736	\$ 2.0000	\$ 1,403,472	\$ 1,961,948
November	744,410	\$ 3.7800	\$ 2,813,870	712,163	\$ 0.8600	\$ 612,460	769,246	\$ 2.0000	\$ 1,538,492	\$ 2,150,952
December	744,881	\$ 3.7800	\$ 2,815,650	724,013	\$ 0.8600	\$ 622,651	783,995	\$ 2.0000	\$ 1,567,990	\$ 2,190,641
Total	9,471,060	\$ 3.78	\$ 35,800,607	9,195,920	\$ 0.86	\$ 7,908,491	9,940,230	\$ 2.00	\$ 19,880,460	\$ 27,788,951

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	84,842	\$ 3.4121	\$ 289,488	85,703	\$ 0.7879	\$ 67,525	85,703	\$ 1.8018	\$ 154,419	\$ 221,944
February	64,777	\$ 3.4121	\$ 221,025	66,041	\$ 0.7879	\$ 52,034	66,041	\$ 1.8018	\$ 118,993	\$ 171,027
March	59,834	\$ 3.4121	\$ 204,159	62,026	\$ 0.7879	\$ 48,870	62,026	\$ 1.8018	\$ 111,758	\$ 160,628
April	62,711	\$ 3.4121	\$ 213,975	64,603	\$ 0.7879	\$ 50,900	64,603	\$ 1.8018	\$ 116,401	\$ 167,301
May	75,075	\$ 3.4121	\$ 256,165	76,444	\$ 0.7879	\$ 60,230	76,444	\$ 1.8018	\$ 137,737	\$ 197,967
June	83,160	\$ 3.4121	\$ 283,749	83,694	\$ 0.7879	\$ 65,943	83,694	\$ 1.8018	\$ 150,800	\$ 216,743
July	81,434	\$ 3.4121	\$ 277,860	82,033	\$ 0.7879	\$ 64,634	82,033	\$ 1.8018	\$ 147,807	\$ 212,440
August	81,347	\$ 3.4121	\$ 277,565	81,691	\$ 0.7879	\$ 64,365	81,691	\$ 1.8018	\$ 147,192	\$ 211,556
September	62,734	\$ 3.4121	\$ 214,056	65,041	\$ 0.7879	\$ 51,245	65,041	\$ 1.8018	\$ 117,190	\$ 168,436
October	57,290	\$ 3.4121	\$ 195,479	58,290	\$ 0.7879	\$ 45,927	58,290	\$ 1.8018	\$ 105,027	\$ 150,954
November	64,285	\$ 3.4121	\$ 219,346	64,766	\$ 0.7879	\$ 51,030	64,766	\$ 1.8018	\$ 116,696	\$ 167,726
December	66,966	\$ 3.4121	\$ 228,493	67,319	\$ 0.7879	\$ 53,041	67,319	\$ 1.8018	\$ 121,296	\$ 174,337
Total	844,454	\$ 3.41	\$ 2,881,360	857,651	\$ 0.79	\$ 675,743	857,651	\$ 1.80	\$ 1,545,315	\$ 2,221,058

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

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



2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2016 Uniform Transmission Rates are applied against historical 2014 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	903,471	\$ 3.75	3,383,905	875,749	\$ 0.85	746,965	936,534	\$ 1.98	1,856,081	\$ 2,603,045
February	831,816	\$ 3.75	3,120,432	807,319	\$ 0.85	689,533	866,713	\$ 1.98	1,720,337	\$ 2,409,870
March	831,624	\$ 3.75	3,121,525	800,190	\$ 0.85	683,691	864,745	\$ 1.99	1,717,196	\$ 2,400,887
April	724,373	\$ 3.75	2,715,058	718,046	\$ 0.85	612,861	781,571	\$ 1.98	1,550,337	\$ 2,163,198
May	806,265	\$ 3.75	3,020,063	790,492	\$ 0.85	674,311	854,123	\$ 1.98	1,693,095	\$ 2,367,406
June	981,220	\$ 3.75	3,678,416	960,321	\$ 0.85	819,842	1,023,727	\$ 1.98	2,030,866	\$ 2,850,708
July	972,714	\$ 3.75	3,646,898	941,937	\$ 0.85	804,151	1,008,200	\$ 1.98	2,000,141	\$ 2,804,292
August	979,875	\$ 3.75	3,674,001	951,074	\$ 0.85	812,034	1,017,690	\$ 1.98	2,019,190	\$ 2,831,224
September	969,307	\$ 3.76	3,640,902	932,501	\$ 0.85	797,261	999,226	\$ 1.99	1,985,560	\$ 2,782,821
October	694,308	\$ 3.75	2,603,407	707,681	\$ 0.85	604,403	760,026	\$ 1.98	1,508,499	\$ 2,112,902
November	808,695	\$ 3.75	3,033,216	776,929	\$ 0.85	663,490	834,012	\$ 1.98	1,655,188	\$ 2,318,678
December	811,847	\$ 3.75	3,044,144	791,332	\$ 0.85	675,692	851,314	\$ 1.98	1,689,286	\$ 2,364,978
Total	10,315,514	\$ 3.75	\$ 38,681,967	10,053,571	\$ 0.85	\$ 8,584,234	10,797,881	\$ 1.98	\$ 21,425,775	\$ 30,010,009

2016 RTSR Workform for Electricity Distributors

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0080	1,671,266,565		13,355,331	33.6%	12,989,944	0.0078
General Service Less Than 50 kW	RTSR - Network	kWh	0.0070	624,496,699		4,366,637	11.0%	4,247,171	0.0068
General Service 50 to 4,999 kW	RTSR - Network	kW	2.7826		4,971,639	13,833,997	34.8%	13,455,514	2.7065
Large Use - Regular	RTSR - Network	kW	3.1787		516,540	1,641,924	4.1%	1,597,003	3.0917
Large Use	RTSR - Network	kW	3.1787		1,963,579	6,241,628	15.7%	6,070,864	3.0917
Unmetered Scattered Load	RTSR - Network	kWh	0.0071	12,111,078		86,028	0.2%	83,674	0.0069
Standby Power	RTSR - Network	kW				0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Network	kW	2.3122		1,253	2,898	0.0%	2,819	2.2490
Street Lighting	RTSR - Network	kW	2.1906		110,285	241,587	0.6%	234,977	2.1306

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh	0.0059	1,671,266,565		9,821,539	32.8%	9,841,345	0.0059
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0053	624,496,699		3,317,099	11.1%	3,323,789	0.0053
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1172		4,971,639	10,525,932	35.1%	10,547,158	2.1215
Large Use - Regular	RTSR - Connection	kW	2.4330		516,540	1,256,718	4.2%	1,259,252	2.4379
Large Use	RTSR - Connection	kW	2.4330		1,963,579	4,777,301	16.0%	4,786,935	2.4379
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	12,111,078		65,698	0.2%	65,831	0.0054
Standby Power	RTSR - Connection	kW				0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Connection	kW	1.7037		1,253	2,135	0.0%	2,140	1.7071
Street Lighting	RTSR - Connection	kW	1.6611		110,285	183,191	0.6%	183,561	1.6644

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential	RTSR - Network	kWh	0.0078	1,671,266,565		12,989,944	33.6%	12,989,944	0.0078
General Service Less Than 50 kW	RTSR - Network	kWh	0.0068	624,496,699		4,247,171	11.0%	4,247,171	0.0068
General Service 50 to 4,999 kW	RTSR - Network	kW	2.7065		4,971,639	13,455,514	34.8%	13,455,514	2.7065
Large Use - Regular	RTSR - Network	kW	3.0917		516,540	1,597,003	4.1%	1,597,003	3.0917
Large Use	RTSR - Network	kW	3.0917		1,963,579	6,070,864	15.7%	6,070,864	3.0917
Unmetered Scattered Load	RTSR - Network	kWh	0.0069	12,111,078		83,674	0.2%	83,674	0.0069
Standby Power	RTSR - Network	kW	0.0000			0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Network	kW	2.2490		1,253	2,819	0.0%	2,819	2.2490
Street Lighting	RTSR - Network	kW	2.1306		110,285	234,977	0.6%	234,977	2.1306

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0059	1,671,266,565		9,841,345	32.8%	9,841,345	0.0059
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0053	624,496,699		3,323,789	11.1%	3,323,789	0.0053
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1215		4,971,639	10,547,158	35.1%	10,547,158	2.1215
Large Use - Regular	RTSR - Connection	kW	2.4379		516,540	1,259,252	4.2%	1,259,252	2.4379
Large Use	RTSR - Connection	kW	2.4379		1,963,579	4,786,935	16.0%	4,786,935	2.4379
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	12,111,078		65,831	0.2%	65,831	0.0054
Standby Power	RTSR - Connection	kW	0.0000			0	0.0%	0	0.0000
Sentinel Lighting	RTSR - Connection	kW	1.7071		1,253	2,140	0.0%	2,140	1.7071
Street Lighting	RTSR - Connection	kW	1.6644		110,285	183,561	0.6%	183,561	1.6644